



Annual Report

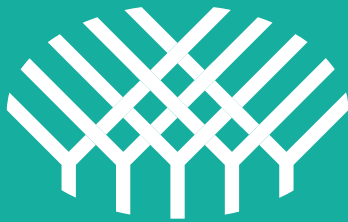
Pūrongo ā Tau

2020/21



Human Rights Commission
Te Kāhui Tika Tangata

The Office of Human Rights Proceedings
Te Tari Whakatau Take Tika Tangata



**NZ
Human
Rights.**

Te Kāhui Tika Tangata
Human Rights Commission

ABOUT AOTEAROA NEW ZEALAND HUMAN RIGHTS COMMISSION

The Human Rights Commission is New Zealand's national human rights institution.

We are the voice for human rights in Aotearoa. Our vision is to be a credible, effective, connected and highly valued organisation that makes te Tiriti and human rights real and relevant within and outside the organisation, confident in its Tiriti-based aspiration and making a positive impact for all individuals, whānau, hapū, communities and iwi in Aotearoa.

Human rights matter. As people we all have the right to be treated with dignity, to be free of discrimination or racist attacks, to have equality and to belong. It is our people and our diversity that makes Aotearoa New Zealand.

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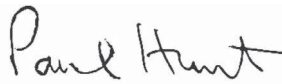
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The Hon Minister of Justice

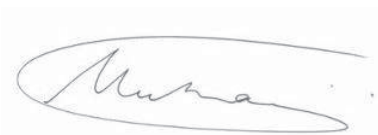
In accordance with the requirements of section 150 of the Crown Entities Act 2004, I am pleased to present the Annual Report of the Human Rights Commission for the year ended 30 June 2021.



Paul Hunt
Chief Commissioner
Te Amokapua

The Hon Minister of Justice

At pages 22 to 25 of this Annual Report, the Director of Human Rights Proceedings reports to the Hon Minister of Justice on the Director's decisions for the year ended 30 June 2021, in accordance with section 92A(4) of the Human Rights Act 1993.



Michael Timmins
Director of Human Rights Proceedings
Tumuaki Whakatau Take Tika Tangata

Table of Contents

Chief Commissioner’s Foreword	3
From the Chief Executive	4
Strategic Objectives	5
Our Tiriti-based journey	11
Our Performance Story – Case Studies	13
Case study: Highlighting Ethnic Pay Gaps / launch of Pacific Pay Gap Inquiry	13
Case Study: Housing Guidelines collaboration	15
Case study: Project Mobilise	16
Case Study: Research into racism	17
Giving voice and a lending hand: Enquiries and Complaints	19
The 2020/21 year in detail	20
Mediation Case Studies	20
The Office of Human Rights Proceedings	22
Organisational Health and Capability	26
Human Rights Commission Statement of Responsibility for the year ended 30 June 2021	31
Statement of Performance	32
Output Performance 2020/21	33
Financial Statements	37
Independent Auditor’s Report	58

Chief Commissioner's Foreword

Aotearoa New Zealand has made a strong commitment to fairness and egalitarianism. While this is laudable, it is not always supported by action to make a positive difference in people's day-to-day lives.

Te Kāhui Tika Tangata – the Human Rights Commission wants to ensure that Te Tiriti o Waitangi and human rights are understood as essential to making our country a better, fairer place to live for everyone.

We have been doing more for workers' rights, such as the right to a fair wage and social rights, such as the right to a decent home. These are part of the International Bill of Human Rights that successive New Zealand governments have shaped and signed. We have also been working to uphold Te Tiriti o Waitangi and the indigenous rights of Tangata Whenua.

The Commission published *Ko Ō Tika, ko Tō Reo/ Your rights, your voice* to highlight critical issues affecting the wellbeing of people in Aotearoa across all the commissioners' portfolios. These include:

- the right to a decent home for everyone in New Zealand
- more employment opportunities for disabled people
- a national action plan against racism
- the end of pay discrimination
- advancing the growing partnership between the Crown, iwi and hapū.

Four case studies give a flavour of our proactive work in this year's annual report. These projects are in addition to our core work of providing an avenue for complaints about discrimination, our disputes resolution service, and our role monitoring and reporting on the Government's compliance with international human rights obligations.

Following a high number of complaints, a Commission survey found more than half of Māori and Chinese respondents had experienced discrimination since the outbreak of COVID-19.

Most common were negative comments or abuse online and in person, being excessively avoided beyond the usual social distancing, and being stared at in public.

The Framework Guidelines on the Right to a Decent Home in Aotearoa, launched in August 2021, were created in partnership with the Iwi Chairs Forum with support from Community Housing Aotearoa and Te Matapihi. These guidelines will help local and central government, individuals, communities, iwi and the private sector to make the right to a decent home real in this country.

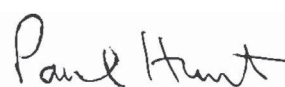
Project Mobilise is a long-term social change programme aimed at challenging and shifting the way New Zealanders think about disability. The project aims to shift attitudes that create barriers to disabled people participating fully in society.

The Commission is working with an agency with solid connections to the disability sector, and a cohort of disabled people, tāngata whaikaha Māori, Pacific peoples and non-disabled people are contributing to the project's development.

In December 2020 the Commission launched the report *Talanoa: Human rights issues for Pacific peoples in Aotearoa New Zealand* and an inquiry into the persistent pay gap that sees Pacific peoples earn significantly less than their New Zealand European counterparts.

In 2019 the gap between the average hourly earnings of a Pacific worker and a New Zealand European worker was 23 percent.

With these projects, and others outlined in this report, our message is that Te Tiriti and human rights can empower and dignify individuals, whānau, hapū, iwi and communities, and they can also help governments to deliver fair and robust policies.



Paul Hunt
Chief Commissioner

From the Chief Executive

As we adapt to the evolving impact of the COVID-19 pandemic, the Commission is adjusting to the 'new normal' of changing alert levels and the effect this is having on our work programme and staff – particularly our Auckland-based colleagues.

The ongoing nature of the pandemic – and the uncertainty it creates in our day-to-day lives – has meant the Commission needs to be flexible in how it operates. We are supporting staff to work as effectively as they can, while also understanding the demands changing alert levels make on them and their whānau.

Regardless, work has continued at pace as shown in the Chief Commissioner's foreword and this report.

The Commission has now embedded programme management to better scope and prioritise resources across our five key areas of work: Eliminating Poverty; Inclusion, Equality and Belonging; Eliminating Violence and Abuse; Popularising Human Rights; and Organisational Excellence.

All staff attended a series of workshops with Network Waitangi – an organisation working to increase understanding of te Tiriti and how it can help guide our future.

All staff also attended a hui on our Tiriti journey, and regular Tiriti and te reo Māori lessons are being offered. Our Ask Your Team internal staff survey has found overwhelming staff support for our Tiriti journey.

The survey also showed significantly increased levels of engagement and a more positive culture compared to surveys in previous years. There are strong improvements in how staff perceive

internal communication and culture, project and performance management, and leadership.

It is gratifying that staff are happy with how the Commission responded to the COVID-19 crisis. Compared to state sector organisations the Commission – with one exception – rated consistently higher by at least 13 percent and by up to 28 percent for performance management.

In this report you will see information about the numbers and types of enquiries and complaints received and a brief insight into the cases our mediators engage in. This year we also laid the groundwork to better support people who have experienced discrimination, harmful speech, or who have had their human rights denied.

This has included a review of the front-facing customer services provided by our Enquiries and Complaints function.

The Commission is preparing to move its Wellington office to a site better suited to the way we work – including providing more and larger meeting spaces – and greater accessibility and inclusivity.

We continue to rely on the professional and passionate people who are working tirelessly to support our mahi to make Aotearoa a place where everyone enjoys a life of dignity.



Rebecca Elvy
Chief Executive



From left: Chief Commissioner Paul Hunt, Equal Employment Opportunities Commissioner Saunoamaali'i Karanina Sumeo, Chief Executive Rebecca Elvy, Disability Rights Commissioner Paula Tesoriero and Race Relations Commissioner Meng Foon.

Strategic Objectives

The Commission's work programmes, projects and activities are directed at the realisation of a safe, equitable society that is free from inequality and discrimination. We strive to create a peaceful society where everyone is included and where everyone's human rights are respected, protected and fulfilled.

We protect people's dignity and human rights by providing an accessible, effective avenue for complaints about discrimination to be heard and resolved, and by encouraging increased observation of human rights obligations.

Our 2019/20 to 2022/23 Statement of Intent outcomes are:

- A safe, harmonious, equitable society
- The human rights of everyone in Aotearoa New Zealand are respected, protected and fulfilled.

Our strategic impacts are:

- Our communities are free from inequality and discrimination
- Government, decision makers and the New Zealand public understand, uphold and respect human rights.

Our Strategic Plan 2021–2025 provides a roadmap for our priorities and focus on:

- Inclusion, equality and belonging
- Popularising human rights and Te Tiriti o Waitangi
- Eliminating poverty
- Eliminating violence and abuse
- Organisational excellence.

Our commitment is to a holistic expression of te Tiriti and human rights: respectful relationships, shared responsibilities, and all human rights.

Impacts

To achieve the high-level outcomes set in our Strategic Objectives, the Commission seeks to make an impact in a number of areas.

- **Impact 1**

The New Zealand public becomes increasingly informed and educated on human rights issues, including those facing marginalised groups.

- **Impact 2**

We promote, monitor and report on the Government's compliance with international human rights obligations.

- **Impact 3**

Human rights are protected by providing an accessible, effective avenue for complaints about discrimination to be heard and resolved.

The following provide a summary of some of the Commission's key achievements and contributions in 2020–21.

The New Zealand public becomes increasingly informed and educated on human rights issues, including those facing marginalised groups

- In the weeks following release of the Report of the Royal Commission of Inquiry into the terrorist attacks on Christchurch Masjidain on 15 March 2019, the Commission engaged with members of the affected whānau and the wider Muslim community. Commission staff attended many of the government-led hui to ensure we understood what government was saying in relation to the recommendations, and how the community was responding. We supported the affected families to understand, engage with and prepare for the Coronial Inquiry process. In March 2021, the Commission released a brief paper [Reflections on the Report of the Royal Commission of Inquiry into the terrorist attacks on Christchurch Masjidain on 15th March 2019](#), which provided a human rights perspective on the question of government accountability, as well as the rights of the affected whānau, survivors and witnesses to remedies that appropriately and effectively address the human rights violations they have suffered. Our ongoing work programme includes a community engagement and liaison project to support affected whānau, survivors and witnesses.
- Migrants in New Zealand have extensively shared their lived experiences of racism, in a report published by the Commission. In the report [Drivers of migrant New Zealanders' experiences of racism](#), migrants expressed their continued institutional, personally mediated and internalised experiences of racism. Migrants identified numerous opportunities to influence change and strengthen responses to racism, including honouring te Tiriti, having diverse representation in all levels of leadership, teaching a balanced New Zealand history, education, and strengthening identity. The published research findings will help inform a national action plan against racism to ensure it is evidence-based in its development, implementation and review.
- In a unique initiative after the election, the Commission urged the Government to keep its human rights and Te Tiriti promises, which are central to the wellbeing of everyone in Aotearoa New Zealand. [Ko Ō Tika, ko Tō Reo/Your Rights, Your Voice](#) is a call to action featuring 39 issues from all four Human Rights Commissioners, including a decent and affordable home, more employment opportunities for disabled people, a national action plan against racism, and advancing the growing partnership between the Crown and hapū and iwi.

- The Commission released a study, [Te Kaikiri me te Whakatoihara i Aotearoa i te Urutā COVID-19: He Aro Ki Ngā Hapori Haina, Āhia Hoki – Racism and Xenophobia Experiences in Aotearoa New Zealand during COVID-19: A focus on Chinese and Asian communities](#), which indicated that discrimination at a high level has been pervasive during COVID, and at least as widespread as pre-COVID. Since the start of the outbreak, online abuse has been the biggest issue with focus on specific ethnicities, due at least in part to online media and news stories about the source of the outbreak. Three key respondent groups have been particularly affected by discrimination during the COVID-19 outbreak and may be particularly vulnerable for the foreseeable future: Tangata Whenua, people of Chinese ethnicity (both those born in Aotearoa and those born overseas), and people of Asian descent. Younger people and disabled people also felt vulnerable to discrimination.
- The Commission has worked with Pacific communities, organisations and agencies in the last few years to understand their lived experience of human rights in Aotearoa, historical and current. The overarching recommendation in [Talanoa – Human Rights Issues for Pacific Peoples in Aotearoa New Zealand](#) is that the government and private sector engage Pacific communities in dialogue that places their concerns at the heart of activities to address human rights issues. At the same time, the Commission launched its Pacific Pay Gap Inquiry, which will be completed by June 2022.

We promote, monitor and report on the Government’s compliance with international human rights obligations

- In February 2021, the Commission made a submission to the UN Committee on the Elimination of Discrimination Against Women on [New Zealand’s progress under the UN Convention on the Elimination of All Forms of Discrimination Against Women](#). The submission provides an update on New Zealand’s progress in implementing the recommendations identified for follow-up in the 2018 Concluding Observations.
- The Disability Rights Commissioner, Chair of the GANHRI Working Group on Rights of Persons with Disabilities, made a statement during the 14th session of the Conference of States Parties to the Convention on the Rights of Persons with Disabilities (CRPD). The statement called on States, in close partnerships with persons with disabilities and with disability organisations, to ensure that all response and recovery efforts take an intersectional approach inclusive of the diverse needs of all persons with disabilities; to address health inequities, for example by prioritising access to services and vaccines; and maintain continuity of essential supports in safe ways, among other recommendations. The 14th session of the Conference of States Parties took place from 15–17 June 2021.
- The 13th session of the Expert Mechanism on the Rights of Indigenous Peoples took place on 1 December 2020. The Commission made a Statement on the impact of COVID-19 on the rights of indigenous peoples under the UN Declaration on the Rights of Indigenous People, including highlighting iwi-led checkpoints as a positive model of the partnership required by our founding treaty, Te Tiriti o Waitangi.
- In July 2020, the Commission engaged with representatives from the UN Office of the High Commissioner for Human Rights, UPR-Info and GANHRI, alongside civil society organisations from New Zealand, to discuss best-practice approaches and views on civil society engagement in the Universal Periodic Review (UPR) process. The Commission also provided the OHCHR with feedback on the process in New Zealand by way of questionnaire. This was followed by further engagement in October 2020 with Geneva-based UPR-Info to discuss the process, including public consultation and international engagement, towards a UPR Mid-term report to be submitted around September 2021.

- The Disability Rights Commissioner presented to and moderated, with GANHRI, an international webinar on the [impact of COVID-19 on the rights of persons with disabilities](#). This shared practices in monitoring disabled people's rights during COVID-19, and identified common gaps and lessons learned. These have been summarised in a statement by the GANHRI Working Group to the annual debate of the Conference of State Parties on 30 November 2020.
- The Commission was represented on the Asia Pacific Forum drafting group, which met through 2020 and contributed to a new regional action plan on Human Rights Defenders launched early this year. [The Regional Action Plan](#) highlights the increased risks faced by women human rights defenders and provides guidance for external audiences, such as national governments, civil society, the private sector, international agencies, and defenders themselves.
- The UN Committee on the Rights of the Child issued its List of Issues Prior to Reporting (LOIPR) for New Zealand's 6th Periodic Review under the UN Convention on the Rights of the Child. The Commission provided the UN Committee with a submission in March 2020 and a supplementary submission on COVID-19 impacts on children in June 2020.

Human rights are protected by providing an accessible, effective avenue for complaints about discrimination to be heard and received

- The Commission received 4,861 new human rights enquiries and complaints in 2020/21. Of these, 1,352 were complaints of alleged unlawful discrimination.
- Many individual outcomes were recorded by our dispute resolution service, as well as some that resulted in systemic and social change.
- The Director of Human Rights Proceedings made 51 decisions on applications for legal representation in the Human Rights Review Tribunal. Of these, the Director granted legal representation to 8 applicants.

Summary of delivery against our five performance outputs:

How we delivered	What we achieved
Output 1: Human rights education, promotion and advocacy programmes that are delivered effectively	
Informing and educating the public on human rights	<ul style="list-style-type: none"> • The Commission published a Draft Consultation paper on the right to a decent home in Aotearoa. The main purpose of these guidelines was to clarify what the right to a decent home means in the unique context of Aotearoa, to support individuals, communities, hapū and iwi. The guidelines were developed in partnership with the National Iwi Chairs Forum. The Commission also worked closely with Community Housing Aotearoa and many others in preparing the guidelines, which were released as a draft consultation document on 12 November 2020. A consultation period ran until Monday 21 December 2020. The Commission received responses from local and central government, advocacy organisations, and individuals. The thematic feedback will inform the drafting of the Framework Guidelines, which will be released in August 2021.

- The Commission published a framework for a human rights-based approach to alleviate poverty in working households across Aotearoa New Zealand. The report recommended greater collaboration between Tangata Whenua and the government, within communities, with civil society, and between employers and employees to develop a plan to eradicate poverty and ensure human rights are realised for New Zealanders. [Human Rights Responses to Poverty in Working Households](#) builds on research conducted by AUT's New Zealand Work and Research Institute, which found that more than 50,000 working household live in poverty.

Output 2: Legal interventions in courts and tribunals promote human rights

Legal interventions to promote human rights

Legal interventions are a critical mechanism to promote and advance the application of human rights in the law and drive change.

Under section 5(2) of the Human Rights Act, the Commission has a function whereby it can apply to Courts and Tribunals (including the Waitangi Tribunal) to appear as an intervener in cases that involve important human rights considerations or that may lead to development in human rights law in New Zealand. These legal interventions are managed and coordinated by the Commission's Legal, Research and Monitoring team and overseen by the Chief Legal Adviser.

Over the reporting period the Commission appeared as an intervenor in nine cases, including before the Supreme Court and Court of Appeal. These cases covered a range of human rights issues, including:

- Freedom of expression under the New Zealand Bill of Rights Act 1990 and the issue of de-platforming *Moncrief-Spittle v Regional Facilities Auckland Ltd* [2021] NZCA 142 (Court of Appeal)
- The 'three-strikes' regime under the Sentencing Act 2002 – *R v Fitzgerald* SC67/2020 (Supreme Court)
- Legal capacity, access to justice and the application of the Convention on the Rights of Persons of Disabilities (CRPD) – *TUV v Chief of the New Zealand Defence Force* SC14/2020 (Supreme Court)
- The CRPD implications of the Government's funded family care policy whereby adult disabled people employ their family caregivers – *Fleming v Attorney-General* EMPC340/2019 (Employment Court)

Output 3: Recommending, monitoring and reporting on human rights standards to government, civil society and business

<p>Monitoring and reporting</p>	<p>The Commission provided advice, information and analysis to government, international human rights treaty bodies and civil society. We contribute to parliamentary processes, seeking to ensure that our expertise on human rights is applied to matters on proposed law and policies. Our effective promotion of key human rights issues in our domestic and international engagement and advocacy has continued to be influential, and has increased awareness and understanding of actions required to comply with New Zealand’s international human right obligations.</p> <p>The Commission is the designated Central National Preventive Mechanism (CNPM) under the Optional Protocol to the Convention against Torture (OPCAT). The CNPM role entails coordinating the four National Preventive Mechanism (NPMs) to identify systemic issues arising in places where people are deprived of their liberty. The Commission has responsibility for preparing and tabling in Parliament the annual report for the four NPMs and as the CNPM. The OPCAT annual report was published in May 2021.</p> <p>The Commission held five CRPD and two UNDRIP independent monitoring mechanism meetings (IMM) in the reporting period.</p>
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Output 4: Human rights enquiries and complaints received are advanced and concluded within agreed timeframes and standards

<p>Human rights are protected by providing an accessible, effective avenue for complaints about discrimination to be resolved</p>	<p>Our dispute resolution service contributes significantly to the Commission’s key functions as New Zealand’s national human rights institution. The free, informal and confidential service is for anyone enquiring about human rights or complaining of unlawful discrimination or harassment. The Commission’s dispute resolution service (including mediation) increases community knowledge and awareness of rights and responsibilities, and facilitates a fair and impartial complaint-handling process that can lead to individual and systemic outcomes. In 2020/21, 97 percent of enquiries and complaints about unlawful discrimination were closed within 12 months. There was a 78 percent satisfaction rate from mediation.</p>
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Output 5: Applications for legal representation under the Human Rights Act 1993 and referrals received under the Privacy Act 1993, and associated litigation, are progressed within the agreed timeframes and in accordance with expected professional legal standards

<p>Responsive and timely decision-making</p>	<p>The Director of Human Rights Proceedings granted legal representation to 8 applicants.</p>
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Our Statement of Performance section provides our end-of-year results for each of our outcomes measures, as well as comparative information for the previous year.

Our Tiriti-based Journey

In 2015 the Human Rights Commission committed to becoming a Tiriti-based organisation. Over the five years to 2019 the journey saw highs and lows, leading to a 2019 board decision to elevate that commitment with the creation and recruitment of a Pou Ārahi role. The role, which was recruited to in early 2020, leads Ahi Kaa (Tangata Whenua team), has specialist ownership for Te Tiriti o Waitangi and indigenous rights, as well as Deputy CEO responsibilities in recognition of the Tiriti partnership in the organisation.

In July 2020 our Te Hā o Te Tiriti project was launched with the following project stages:

- Stage one: transform the Commission to operate as an Interim Tiriti-based organisation within its current parameters by June 2022.
- Stage two: facilitate an engagement process based on Matike Mai Aotearoa to reimagine and design a fully human rights and Tiriti-based national human rights institution, positioned within the relational sphere between the partnership spheres and authority of tino rangatiratanga (iwi, hapū and whānau) and kāwanatanga (government) by December 2022. This will include the action plan to implement the new design.
- Stage three: implement the action plan to establish a human rights, indigenous rights and Tiriti-based national human rights institution as an exemplar of Te Tiriti, Matike Mai Aotearoa and human rights by 2025.

Over the past year, the Pou Ārahi has worked with Ahi Kaa, the leadership team and Commissioners to achieve the following highlights:

- Completing a *Dead Reckoning* baseline assessment to evaluate the progress made in the Commission's Tiriti journey, identify gaps and set out a wayfinding approach to guide the next phases of the journey;

- Based on the findings of the *Dead Reckoning* report, taking steps to significantly strengthen the Ahi Kaa team and the Commission's Te Tiriti capacity and capability;
- Continued strengthening of the relationship with the National Iwi Chairs Forum;
- Sharing learnings with other public sector organisations, including through articles profiling the Commission's Tiriti journey in the *Public Sector Journal*;
- Developing a Tiriti-based Statement of Intent (SOI) and Statement of Performance Expectations (SPE) which, for the first time, explicitly make space for both a tino rangatiratanga and a kāwanatanga view.

Working in partnership: Housing Guidelines

A further highlight, and example of our developing Tiriti framework and approach in practice this year, was in the development of the Commission's *Guidelines on the Right to a Decent Home*. The Commission worked in partnership with the Pou Tangata of the National Iwi Chairs Forum, as well as with Community Housing Aotearoa and Te Matapihi Māori Housing Network.

The *Draft Guidelines*, released in November 2020, outlined what the right to a decent home means in the unique context of Aotearoa, noting that it is impossible to implement the right without recognising New Zealand's colonial history and the lasting impacts of this on Māori rights and wellbeing. The draft emphasised that te ao Māori values, and the human right to a decent home, grounded on te Tiriti, must lie at the centre of all housing-related initiatives in Aotearoa.

In launching the draft guidelines for public consultation, Chief Commissioner Paul Hunt affirmed the aim of the guidelines:

“Individuals, communities, iwi and hapū will be able to use the Guidelines to hold the government to account for its promises in relation to the right to a decent home grounded on Te Tiriti.”

The Guidelines have been developed in partnership with the National Iwi Chairs Forum.

“We acknowledge the right for iwi and hapū to exercise tino rangatiratanga in defining, designing and implementing the right to a decent home for Tangata Whenua in Aotearoa,” said Hunt.

Dame Rangimārie Naida Glavish and Rahui Papa, Pou Tangata co-Chairs of the Forum, endorsed the work of the Commission.

“Our people are continually marginalised in all aspects of health and wellbeing and we look forward to partnering with the Human Rights Commission on developing this work,” Dame Naida said.

Strengthening Ahi Kaa

The *Dead Reckoning* baseline assessment highlighted that progress had been variable since the Commission began its journey to becoming a Tiriti-based organisation, and identified a number of gaps to be addressed. Priority actions identified included: the need for continued advocacy for the appointment of an Indigenous Rights Commissioner; increasing the capacity of the Ahi Kaa team to support work across the Commission; and continued development of partnerships with Tangata Whenua.

As a result of the *Dead Reckoning* findings, steps are under way to significantly increase the capacity of the Ahi Kaa team (comprising 4 FTE in 2020) and to build Te Tiriti capability across the Commission.

Some examples of work undertaken by the Ahi Kaa team this year include:

- Continuing to support and work collaboratively with the Independent Monitoring Mechanism for the UN Declaration on the Rights of Indigenous Peoples (UNDRIP)
- Supporting the *Māori Constitutional Convention* held in February 2021, a hui aimed at bringing together whānau, hapū, iwi and Māori organisations to discuss next steps in progressing the 2016 *Matike Mai Aotearoa* report
- Planning and scoping work towards a *Human Rights Community-led Development* programme with Te Tiriti as its foundation
- Participating in international forums and events, including the virtual Pacific Regional meeting of the UN Expert Mechanism on the Rights of Indigenous Peoples in December 2020; the 2021 annual session of the UN Permanent Forum on Indigenous Issues; and the OHCHR Pacific Workshop on Indigenous Peoples and Climate Crisis held in April 2021
- Contributing to submissions, reports, research, correspondence, engagements and projects across the Commission – fielding over 500 requests during the year for support and/or input to various pieces of work. Involvement in submissions included in relation to a draft Ethical Framework for Resource Allocation, the Local Electoral (Māori Wards) Amendment Bill, the Royal Commission of Inquiry into Abuse, and responding to the recommendations of the Royal Commission of Inquiry into the 2019 terrorist attack in Christchurch.

Our Performance Story – Case Studies



Pacific Pay Gap Inquiry Reference Group members at the ava ceremony to launch the Inquiry.

Case study: Highlighting Ethnic Pay Gaps / Launch of Pacific Pay Gap Inquiry

Pay discrimination has long been a focus for the Equal Employment Opportunities Commissioner. The EEO Commissioner has focused on the ethnic element of pay inequity through a number of means, most significantly the launch of an inquiry into the Pacific pay gap.

Pacific Pay Gap Inquiry

In December 2020 the Commission released the report [Talanoa: Human rights issues for Pacific peoples in Aotearoa New Zealand](#) and announced a ground-breaking inquiry into the persistent Pacific pay gap and lack of equal employment opportunities experienced by Pacific peoples. The Pacific pay gap is the difference in pay between Pacific workers and the highest-paid gender and ethnic group in Aotearoa New Zealand – New Zealand European men.

Through the Talanoa report, the Commission heard directly from our Pacific communities about their concerns about pay and discrimination. Labour force data indicate that Pacific workers are the lowest paid across the country. In 2019, the gap between the average hourly earnings of a Pacific worker and a New Zealand European worker was 23 percent. When gender is taken into account, the gap between European male workers and Pacific female workers is 27 percent, and for Pacific men 22 percent.

In addition to low wages, Pacific workers have told the Commission that they are often overlooked for upskilling opportunities and promotions. These workers also fear retaliation in raising concerns with their employers.

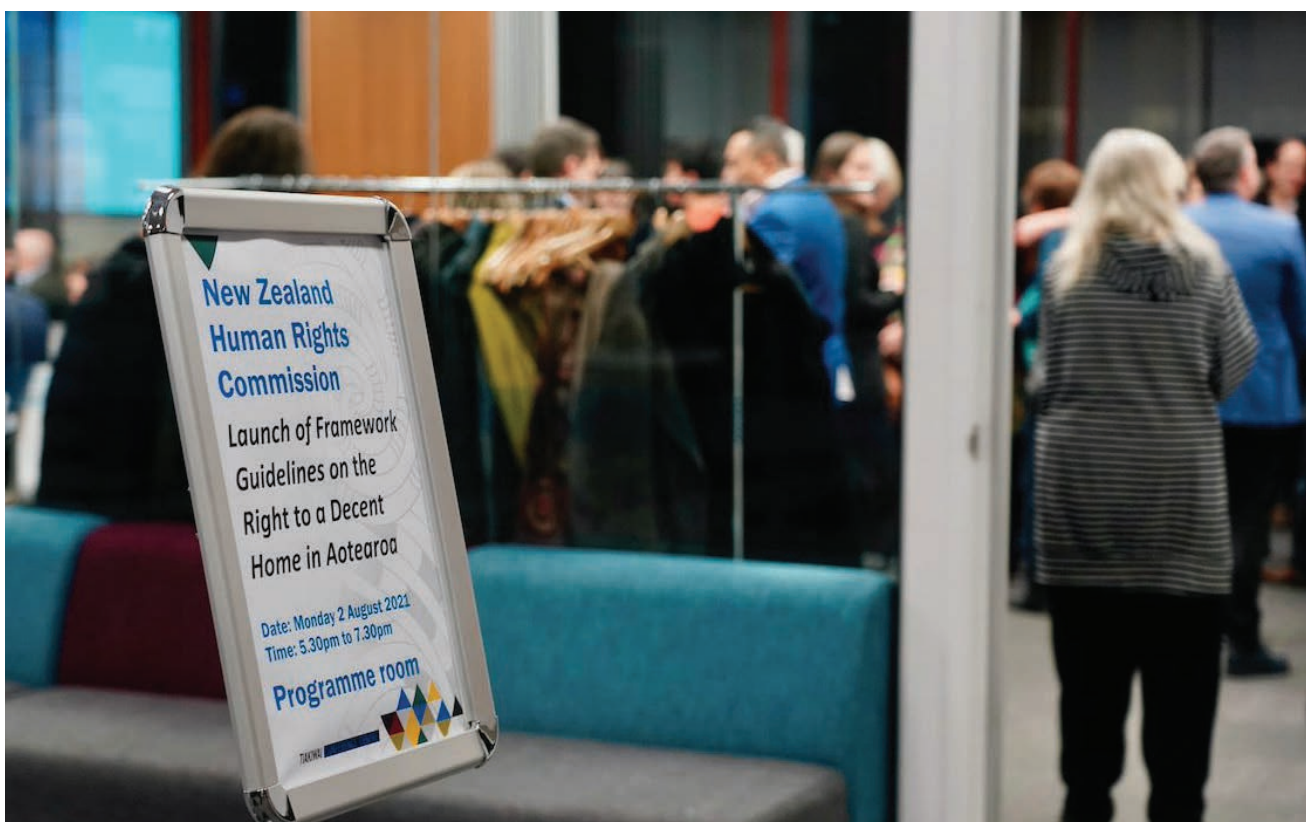
The Commission's inquiry seeks for this inequity to be understood as a serious human rights issue and to make recommendations for change. The Commission intends to hear from Pacific workers, self-employed Pacific people, businesses, unions, NGOs and other community groups. It will also engage businesses to inquire what they are doing, or could be doing, to improve job opportunities and income for Pacific workers so the Pacific pay gap can be closed. The inquiry will consider the nature and extent of discrimination experienced by Pacific workers, with a special focus on Pacific workers in the private sector in the manufacturing, construction and health sectors across the country. Other aspects of the inquiry will focus on equal pay, pay parity, and pay equity issues, working conditions, recruitment, and retention of Pacific workers as they impact equal employment opportunities.

Through the inquiry, the Commission hopes to recommend solutions to address the persistent pay gap, racial discrimination, and lack of equal employment opportunities that Pacific peoples face.

It is anticipated that the findings and recommendations from the inquiry will be useful in addressing pay inequity and unequal employment opportunities faced by other minority ethnic groups, and will have broad application across industries.

The inquiry is conducted under sections 5(2) (h) of the Human Rights Act, which accords the Equal Employment Opportunities Commissioner the power to inquire generally into any matter, including any enactment or law, or any practice, or any procedure, whether governmental or non-governmental, if it appears to the Commission that the matter involves, or may involve, the infringement of human rights.

This year the Commission engaged a Project Manager, formed a reference group, and began talanoa with key stakeholders. The inquiry will continue throughout the next reporting year.



The Commission launched a set of housing guidelines for public consultation in late 2021.

Case study: Housing Guidelines collaboration

The Chief Commissioner has worked with the National Iwi Chairs Forum (the Forum) and Community Housing Aotearoa to prepare the *Framework Guidelines on the Right to a Decent Home in Aotearoa*.

The guidelines are part of the Commission's work to broaden understanding that human rights encompass workers' social and cultural rights, and to signal what social rights look like when they are applied in the unique context of Aotearoa New Zealand.

The preparation of the guidelines is an example of a Tiriti-based partnership process, rooted in community. Developing a partnership with the Forum is part of the Commission's ongoing work to become a Tiriti-based organisation.

Following preliminary consultations with a wide range of stakeholders in early 2020, the

Commission partnered with the Forum to [draft a set of guidelines](#) for public consultation in late 2020. With feedback from the consultation, the guidelines were finalised and adopted by the Commission's board in the first half of 2021.

The guidelines will launch early in the 2021/22 year, to form the foundation of further work to promote the right to a decent home in Aotearoa New Zealand. Successive governments in Aotearoa have signed up to the critically important right, but have not created the conditions for the right to be realised.

The purpose of the guidelines is to help local and central government, individuals, communities, iwi and the public sector make the right to a decent home 'real' for everyone in Aotearoa.



Co-design participants working on Project Mobilise.

Case study: Project Mobilise

Challenging negative, harmful and discriminatory attitudes towards disabled people is the core premise of Project Mobilise. This is the working title, a call to action, and the beginning of a long-term social change programme to shift the way we think, feel and act when it comes to disability.

Project Mobilise is the very first step of the Commission's commitment to support New Zealanders in understanding the impacts of unconscious bias on disabled people, while helping build the social infrastructure for community-led and initiated change. This is in line with this country's obligations to the United Nations Convention on the Rights of People with Disabilities to promote and support the rights of disabled people.

In the 2020/21 year, the Commission, working within the premise of 'nothing about us without us', identified a specialist social change agency with solid connections to the disability sector to facilitate the mahi.

In this financial year, the following has been achieved:

- Project Mobilise microsite www.projectmobilise.co.nz established. This is an engagement touchpoint that offers accessible information about the project, and the opportunity to register to be involved further. Around 170 workshop registrations so far via the website.

- Establishment of a co-design cohort to contribute to the development of a phase one strategy for action comprising tāngata whaikaha, disabled people, Pasifika people and non-disabled people. Two hui have been held so far.

During this time planning got under way for a series of nationwide hui and workshops, and an online survey to help inform the approach.

Since the launch of the website, the Disability Rights Commissioner has undertaken a programme of stakeholder engagement to help build awareness and develop relationships and partnerships in the public and private sector, including multiple speaking engagements and meetings.

Project Mobilise has been well received and endorsed, and promoted on social media and websites by many key leading agencies in the disability sector.

The project is set within a human rights framework and anchored to Te Tiriti o Waitangi partnership.

We see the longstanding investment in the Tiriti-based, disabled-person-led approach of Nōku te Ao (a programme to increase social inclusion and reduce stigma and discrimination for people with experience of mental distress) as the exemplar.



Research by the Human Rights Commission revealed that Tangata Whenua along with Chinese communities reported the highest rates of discrimination since the start of COVID-19.

Case study: Research into racism

Two significant new pieces of original research by the Commission into New Zealand experiences of racism support and inform efforts in anti-racism. Both of these pieces of research prompted public conversation about New Zealand's particular experience of racism, and both will support the Commission's contributions to the Government's planned development of an action plan against racism.

Research into COVID-19 racism

In the context of the COVID-19 pandemic, ongoing racism adapted quickly to new circumstances. The Commission's research showed high rates of discrimination experienced by Tangata Whenua and Chinese people in particular.

In 2020 the Commission began receiving complaints about racism related to COVID-19. During the COVID-19 pandemic, Asian people were being abused in public and online, and being avoided and stared at. We undertook original research to understand the experiences of Asian New Zealanders and others during the pandemic.

The research was designed and commissioned by the Commission and carried out by an independent research company. In February 2021 we published the report [Te Kaikiri me te Whakatoihara i Aotearoa i te Urutā COVID-19: He Aro ki ngā Hapori Haina, Āhia Hoki: Racism and Xenophobia Experiences in Aotearoa New Zealand during COVID-19: A Focus on Chinese and Asian Communities](#). It provided a deeper understanding of the nature and prevalence of COVID-related racism against Chinese and other Asian people.

The research also evidenced the consistent Tangata Whenua experience of racism, and the way it manifested during the pandemic.

In responding to the pandemic, iwi, hapū and Māori organisations were swift and proactive. In an exercise of tino rangatiratanga, regional iwi set up checkpoints to protect communities. The checkpoints prompted negative public reaction, and the Commission received complaints relating to these checkpoints. Complaints were also laid with the Commission about perceived 'special treatment' in the form of community funding initiatives and

some District Health Boards' decision to prioritise Tangata Whenua and Pacific people for elective surgeries. These communities are susceptible to poorer health due to a range of issues, including systemic racism. Meanwhile the Commission received few complaints related to racism from Tangata Whenua during the pandemic, despite the high rates of discrimination experienced and evidenced in this research.

COVID-fuelled racism turned toward the Pacific community amid Auckland's second lockdown in August 2020, as a result of a cluster of new cases that emerged there. Much of the racism and stereotyping that occurred to Pacific people during this time stemmed from a conspiracy theory on social media. Unfortunately, this research did not capture these experiences due to the timing of the data collection. Most of the data in this research were collected before the August 2020. Therefore, results for Pacific respondents will likely underestimate the amount racism they experienced.

Research into migrant experiences of racism

Original primary research into migrant New Zealanders' experiences of racism gave new insights into migrant New Zealanders' experiences of racism and their views on its causes and solutions.

In the report [Ngā take o ngā wheako o te kaikiri ki ngā manene o Aotearoa: Drivers of migrant New Zealanders' experiences of racism](#), published in March 2021, migrant New Zealanders shared their experiences of racism and the impacts it has had on them, their observations about its causes, and their suggestions for addressing it.

Migrants expressed continued institutional, personally mediated, and internalised experiences of racism. Many respondents said that racism deeply wounded their sense of self-belief, resulting

in fear, disengagement in society and loss of culture and identity. Many expressed how racism led to exclusion, colonised thinking and even judgement of their own culture. As a result, many migrants said they had to change how they looked, dressed, spoke, or acted to fit into Eurocentric expectations in New Zealand.

Respondents observed that colonisation, fear, ignorance, a need to blame others, white privilege, racial supremacy, and a limited response to racism within the country were among the drivers of racism.

Migrants identified numerous opportunities to influence change and strengthen responses to racism including honouring Te Tiriti o Waitangi, having diverse representation in all levels of leadership, teaching a balanced New Zealand history, education, and strengthening identity, among others.

Both these pieces of research reinforce the prevalence of racism in people's daily experience and the damage racism does to people and communities in Aotearoa, and provide a rich resource for anti-racism work. This work is continuing into the next financial year with community consultation being carried out by the Human Rights Commission around the Government's formation of a national action plan against racism. A taskforce made up of highly esteemed and accomplished individuals representing both Tangata Whenua and Tangata Tiriti has already been created in light of this upcoming project.

Giving voice and a lending hand: Enquiries and Complaints

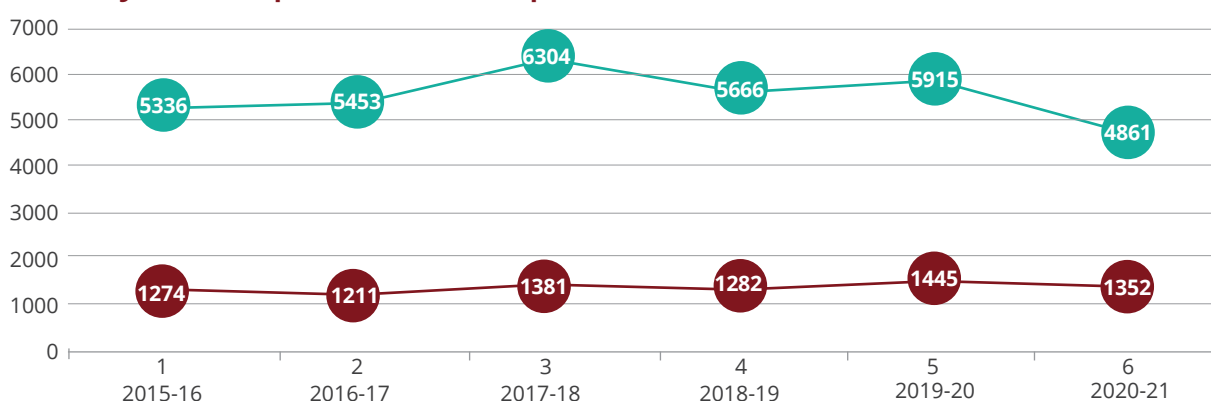
In the 2020/21 year we received 4,861 new enquiries and complaints – a significantly lower number than in the previous five years. Of these 4,861 received, 1,352 were complaints alleging unlawful discrimination.

The table below shows (in green) the last six years' total numbers of enquiries and complaints received, and (in brown) how many of them were

complaints alleging unlawful discrimination. The number of complaints of alleged discrimination has remained relatively consistent over the last six years.

The reason for the significantly fewer number of enquiries received in the 2020/21 year is unknown.

6 years enquiries and complaints received 2015-16 to 2020-21



The table below shows the four grounds of unlawful discrimination that have consistently been the most cited over the last six years:

Year	Disability	Race-related ¹	Sex	Age
2020/21	198	389	95	72
2019/20	249	383	110	93
2018/19	411	369	183	135
2017/18	425	426	244	150
2016/17	419	354	195	135
2015/16	455	282	199	136

Racial disharmony and racial harassment complaints are not included in the 'Race-related' figures in the table above. They are reported separately in the table below. The number of sexual harassment complaints is also listed.

Year	Racial harassment	Racial disharmony	Sexual harassment
2020/21	39	72	50
2019/20	43	78	69
2018/19	79	59	106
2017/18	78	64	123
2016/17	71	38	75
2015/16	80	53	93
2014/15	80	35	78

¹ 'Race-related' can be any of the three prohibited grounds of race, colour, or ethnic or national origin.

The 2020/21 year in detail

In the 2020/21 year, the Commission closed 4,955 enquiries and complaints. Of these 4,955, 1,426 were complaints alleging unlawful discrimination.

Our small Infoline team does an initial triage of new enquiries or complaints received, and about 70 percent are not passed on to the Dispute Resolution Team because they are not complaints that allege unlawful discrimination. Some of the 70 percent are human rights enquiries that are able to be answered by Infoline; some are referrals to other agencies that are more appropriate than the Commission to deal with the issue raised; and some are broader human rights matters that are referred to other teams in the Commission for consideration and potential action.

Of the 1,352 complaints of alleged unlawful discrimination in 2020/21 that were referred to the Dispute Resolution Team, 75–84 percent were resolved or partly resolved by early resolution and/or 'shuttle mediation' (phone, email, etc). This is consistent with the last six years, as stated in previous Annual Reports.

Traditionally, only about one in ten complaints of alleged discrimination allocated to a mediator has ended up in an 'in-person' mediation meeting. 110 mediation meetings were held in 2020/21.

The satisfaction rate with our mediation process for the year was 78 percent. This exceeds the 75 percent performance target.

Mediation case studies

Racial Profiling

A group of Māori teenagers were shopping at a department store. On the way out, a staff member asked them to empty their bags, turn out their pockets, and show their receipts.

They produced receipts for what they had bought and were allowed to leave. As they saw no other shoppers had been treated the same way, they alleged racial harassment and unlawful discrimination on the grounds of their race and/or ethnic or national origin.

A mediation was held with staff from the store and the teenagers and some of their parents.

Outcome:

The store explained the staff member had not followed the store's rules and had resigned. The store owner was horrified about the treatment they had received. The teenagers were given gift vouchers, and a written apology.

Religious Belief – Hijab

A school introduced a regulation hijab, which was a 'pull-on' type of hijab. Several mothers complained their daughters had previously been allowed to wear 'wrap around' headscarves.

The mothers complained the religious beliefs of their daughters were not being accommodated because this new regulation hijab clung to the girls' body shapes.

It did not cover their chests, and their hair showed around the face and the back of their necks.

A mediation meeting was held between the mothers and the school.

Outcome:

The school agreed to allow the girls to wear their own pull-on hijab made of material of their choice, and of the length they chose.

A complaint involving athletics

An athlete won a national sporting event for women. Following the event, another athlete complained to the national sporting agency because the other athlete was transgender. The sporting agency contacted Janice by phone and asked if she was transgender. When Janice* said yes, the agency said she had not complied with its transgender policy and suggested she could quietly hand back the title in order to retain her privacy.

Janice was very upset because she felt pressured to divulge personal information to a stranger over the phone. She said she had not known about the transgender policy. The agency said it had to 'live and die by the policy', so Janice lodged a complaint with the Commission. A mediation meeting was held.

Outcome:

The agency acknowledged the application process should be made much clearer, so applicants were aware of the transgender policy at the outset. The agency also said it would work to improve its transgender policy, and Janice offered to help develop it. The agency agreed to let Janice retain her national title if she went to an independent endocrinologist (chosen by the agency) to verify she would have complied with the requirements at the time of competing. Janice was happy to do this.

Some examples of other enquiries and complaints:

- 104 complaints relating to the COVID-19 pandemic, including individual visa matters (which we're prevented by the Immigration Act from becoming involved in), and restrictions on travel
- 13 complaints that a district health board would prioritise elective surgery for Māori and Pasifika
- Tweets made by some politicians that were perceived to be racist
- Complaints on various aspects of hate speech, eg a complaint about a Facebook comment by someone online alleging its purpose was divisive and bringing a religious group in contempt
- Complaints about te reo being used more in schools
- A visitor alleged they were beaten up by a group of people staying in a hostel who were of a different national origin and they believed it was racially motivated.

*Not real name

The Office of Human Rights Proceedings

Te Tari Whakatau Take Tika Tangata

Report to the Minister on the Director of Human Rights Proceedings' decisions

The Director of Human Rights Proceedings is required to report annually to the Minister on the Director's decisions following applications for free legal representation in the Human Rights Review Tribunal (Tribunal).²

This reporting year has been challenging. As it has for everyone, the COVID-19 pandemic has been disruptive for the work of this Office. The Office has also faced resourcing challenges at times and continues to do so. Despite these challenges, the Director and staff have been able to maintain consistent performance in the primary function of representing members of the public in litigation attaching to fundamental rights.

Summary of decisions made

The Director made 51 decisions on applications for representation in the Tribunal. Of those, the Director decided to grant representation to eight applicants: three grants were for representation in the Tribunal, and five were for representation for settlement attempts. Two additional matters were formally referred back to the Human Rights Commission for mediation.

Thirty-seven decisions were made not to provide representation; and four to take no further action.

Expressed as a percentage, the Director provided representation to 16 percent of applicants overall.

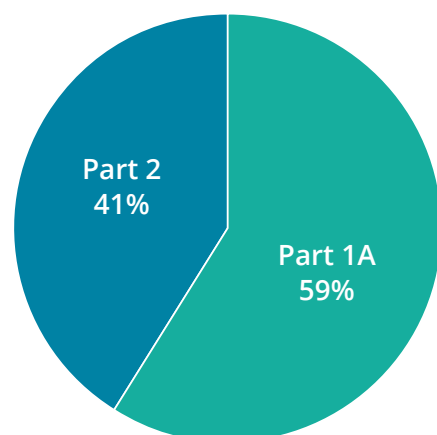


Michael Timmins, Director of Human Rights Proceedings

The proportion of decisions for complaints made under Part 1A as against Part 2 of the Human Rights Act 1993

Some 59 percent of the decisions made concerned complaints under Part 1A of the Human Rights Act 1993 (HRA),³ as against 41 percent that concerned complaints under Part 2⁴ of the HRA.

Percentage of complaints made under Part 1A and Part 2



² Under s 92A(4) of the Human Rights Act 1993 (HRA), the Director must report to the Minister at least once each year and, without referring to identifiable individuals concerned, on the Director's decisions under s 90(1)(a) (applications for representation in the Human Rights Review Tribunal in respect to enforcing settlement) and s 90(1)(c) (applications for representation in the Tribunal in respect to complaints under the HRA).

³ Part 1A applies to unlawful discrimination complaints against government agencies or persons or bodies performing public acts pursuant to law (other than complaints about employment discrimination, racial disharmony, racial harassment, sexual harassment, and victimisation).

⁴ Part 2 of the Human Rights Act largely deals with discrimination complaints in the private sector.

Part 1A complaints by entity, ground and decision

The table below shows the public-sector entities or type of public-sector entities complained against, the prohibited grounds of discrimination alleged in respect to those entities, and the Director's decisions.

Public Sector Entity	Ground ⁵	Decision
District Health Board (2)	Disability (2)	Yes (S) (1)
University/Educational Institute (8)	Political opinion (1) Disability (3) Ethical belief (1) Sex (1) Religious belief (1) Family status (1)	No (1) No (3) No (1) No (1) No (1) No (1)
New Zealand Police (2)	Disability (1) Race (1)	No (1) No (1)
Independent Police Conduct Authority of New Zealand (1)	Ethnic/national origins (1)	No (1)
Regional Councils (3)	Disability (3)	No (2) NFA ⁶ (1)
ACC (2)	Sex (1) Age (1)	No (1) No (1)
Pharmaceutical Management Agency (PHARMAC) (1)	Disability (1)	No (1)
Inland Revenue Department (1)	Religious belief (1)	No (1)
Oranga Tamariki (Ministry for Children) (2)	Marital status (1) Victimisation (1)	No (1) No (1)
Ministry of Social Development (2)	Age (2)	No (1) Yes (S) (1)
Ministry of Business, Innovation & Employment (2)	Ethnic/national origins (1) Race (1)	NFA (1) No (1)
Ministry of Health (1)	Marital status (1)	No (1)
Minister of Education and Ministry of Education (1)	Disability (1)	Yes (1)
Ministry of Justice (2)	Family status (1) Victimisation (1)	No (1) No (1)

⁵ Where an applicant has relied on several grounds, a single primary ground has been isolated.

⁶ 'NFA' denotes that the Director decided to take no further action on the application.

Part 2 complaints by area, ground, and decision

The following table shows the areas of life, the prohibited grounds of discrimination alleged to be involved, and the Director's decisions in respect to applications involving complaints under Part 2 of the HRA.

Area	Ground ⁷	Decision
Pre-Employment/ Employment (10)	Family status (1)	No (1)
	Disability (2)	Yes (S) (1), No (1)
	Victimisation (2)	NFA ⁸ (1), No (1)
	Sexual orientation (1)	Yes (S) (1)
	Sexual harassment (2)	Yes (1), NFA (1)
	Ethnic/national origins (1)	No (1)
	Racial harassment (1)	No (1)
Goods & services (6)	Age (1)	No (1)
	Disability (3)	No (3)
	Race (2)	RB ⁹ (1), No (1)
Land, housing and other accommodation (1)	Religious belief (1)	No (1)
Places, vehicles & facilities (4)	Family status (1)	RB (1)
	Race (1)	Yes (S) (1)
	Religious belief (1)	No (1)
	Sex (1)	Yes (1)

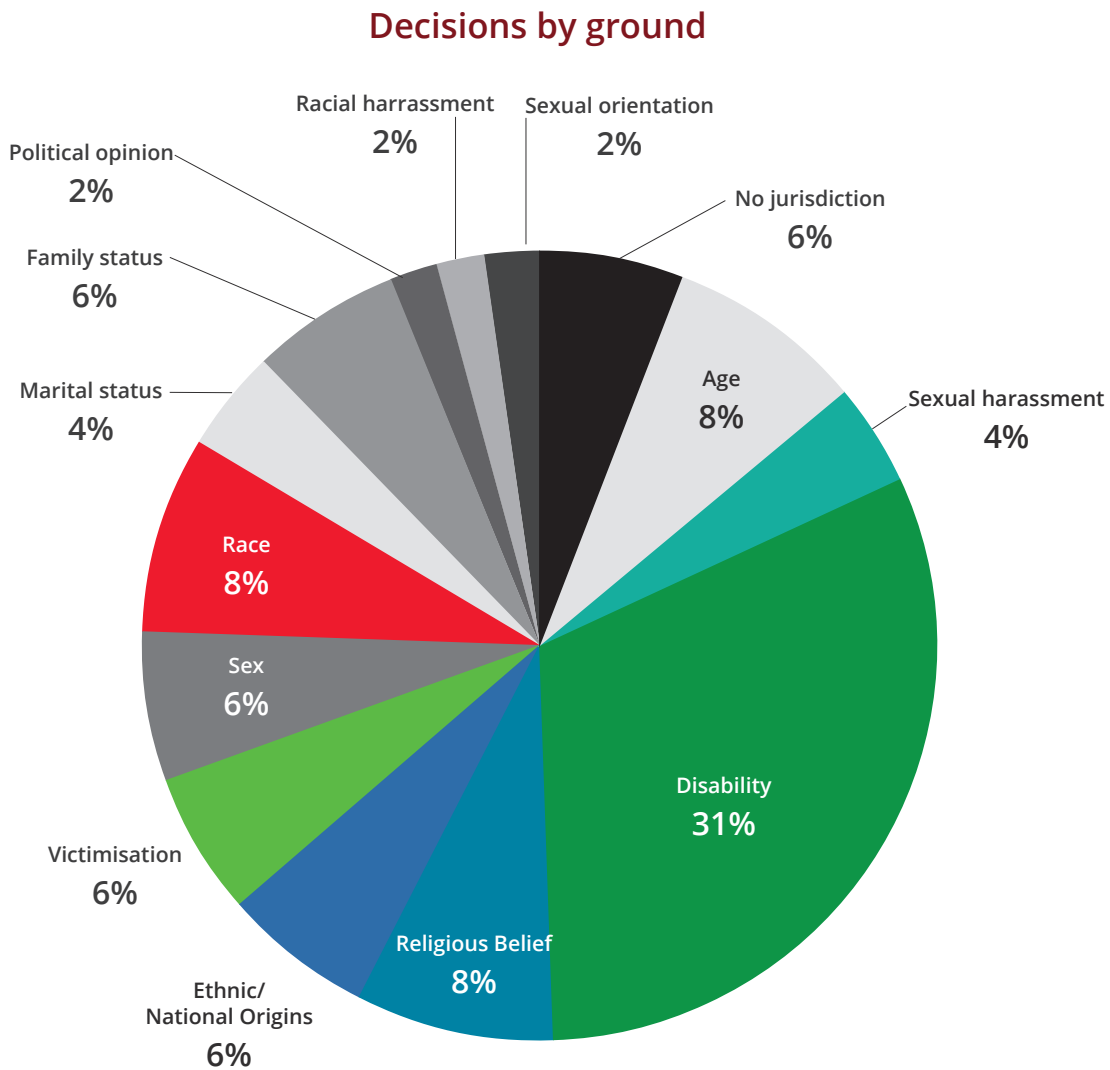
⁷ See n 5.

⁸ See n 6.

⁹ 'RB' signifies a matter which the Director referred back to the Human Rights Commission to attempt alternative dispute resolution.

Decisions by ground

The following diagram shows all decisions, whether relating to Part 1A or Part 2, made by reference to the alleged prohibited grounds¹⁰ involved in the complaints, as a percentage.



The Director's Privacy Act functions

The Director also has powers, duties and functions under the Privacy Act 2020. Significantly, the Director may bring privacy interference proceedings upon referral from the Privacy Commissioner.

The Director made one decision on a referral from the Privacy Commissioner this reporting year, declining to bring proceedings in the matter.

The Director also made 48 decisions on invitations to intervene in proceedings before the Tribunal pursuant to reg 14 of the Human Rights Review Tribunal Regulations 2002. There were no interventions.

¹⁰ See n 5.

Organisational Health and Capability

Our staff are important to us and critical to our success. They are highly professional and passionate people who drive our mahi. We work continuously on ensuring we have a positive and supportive work culture and environment across our organisation, and positive relationships with key external organisations such as the Public Service Association. We have diversity in our staff but are still striving for more. We reviewed our recruitment policy in 2020 to ensure we attract and select strong candidates from all the communities we serve. We are committed to continually improving our induction experience to ensure that we provide our newly recruited people with the best start possible, enabling them to succeed.

People capability

A key focus during 2020/21 has been on an organisation-wide development programme to support our Tiriti-based organisation journey. A series of workshops with Network Waitangi was attended by all staff, and an all-staff hui focused on our Tiriti journey. Weekly Tiriti education and te reo sessions are offered.

Other professional development programmes were offered to all staff, including regular sessions on key aspects of our work, external-led training on Effective Conversations, and investment in ongoing professional development for teams and individuals.

In December 2020, Cabinet agreed to a temporary funding increase of \$5 million over two years for the purposes of strengthening the capacity of the Human Rights Commission to respond to hate speech, racism and discrimination. This funding was announced as part of the Government's response to the Royal Commission of Inquiry into the terrorist attack on Christchurch Masjidain on 15 March 2019 report.

The Commission commenced a medium-term programme of work designed to ensure an effective, impactful programme of work around both responsive and proactive sub-threshold matters.

Two independent functional reviews were commissioned:

- **Enquiries & Complaints Function Review:** commenced in March 2021 (following an external procurement process) and delivered its findings in May 2021. Included in the terms of reference was the scope and implications of expanding service offerings to matters that did not meet the threshold for the existing services, the resource implications of doing so, the ability to do so within the Human Rights Act powers and functions, developing a Tangata Whenua pathway to any new services, and the sorts of issues that might lend themselves to these services. This review focused *mainly* on responding to matters that come to us.
- **Commissioner Services Review:** commenced in April 2021 and delivered its findings in June 2021. This review focuses on how the organisation supports Commissioners directly in their proactive work, for example, broadened use of the Inquiry powers in the Act.

In addition, we will co-design, with Tangata Whenua, an alternative Tangata Whenua pathway through our *existing* disputes resolution service. This would mean that all people using the service would have a choice between a 'Western' approach and a te ao Māori approach to resolving their dispute.

The results of the two reviews will inform the establishment of new sub-threshold services in the next reporting year, as well as supporting government to make longer-term decisions about the efficacy and value of these services becoming a permanent feature of the human rights landscape.

Organisational culture

The Commission has developed its commitment to becoming a human rights exemplar in our people practices. This informs policy development and leadership practice. The Ask Your Team survey in early 2021 showed significantly increased levels of engagement from the previous survey and a positive culture. In particular the survey showed very strong support for our Tiriti-based organisation and highlighted improvements in our programme and project management processes, in our performance management and development processes, and internal communication.

Good employer

We are committed to being a good employer. The principles and practice of equal employment opportunities are embedded in our human resources policies. In 2020/21 we successfully agreed a new Collective Employment Agreement, which reflects our commitment to being a human rights exemplar. The Commission developed a strategic safety and wellbeing plan with actions to ensure a positive work environment and culture and to proactively report and remedy any issues. We provide a flexible working environment that helps support our staff in achieving life/work balance.

Our 2020/21 activities are summarised against the seven good-employer key elements:

Leadership, accountability and culture

- Continuing work on our Tiriti-based cultural capability programme and our aim to be a Tiriti-based organisation and a human rights exemplar
- An all-staff hui on our People Strategy
- Stronger leadership accountabilities strengthened through a focus on our new strategic priorities

Recruitment, selection and induction

- Recruitment policy reviewed to ensure that we attract and select strong candidates from all the communities we serve
- Continuous improvement process to the induction programme to support new staff and Commissioners

Remuneration, recognition and conditions

- Collective bargaining was completed in December 2020 with a three-year Collective Employment Agreement now in place
- Annual remuneration review for 2020/21 has now enabled eligible staff increases by 3%¹¹ to maintain existing 'position in range' and honour the Collective Employment Agreement commitment
- We continue to maintain a strong working partnership with the PSA

Flexibility and work design

- New Working from Home Policy. The Commission's culture promotes autonomy, personal responsibility and flexibility and helps support our staff in achieving life/work balance

¹¹ Excludes Managers and Chief Executive.

Employee development, promotion and exit

- Career Progression initiative introduced
- Staff undertook a range of professional development opportunities
- One staff member was seconded to the Ministry of Justice to support work on the proposed conversion practices prohibition

Harassment and bullying prevention

- We maintain anti-harassment, anti-discrimination and anti-bullying policies

Safe and healthy environment

- Developed Safety and Wellbeing Plan
- Quarterly health and safety meetings
- Staff have access to support services, including employee assistance programme, office and virtual home workstation assessments, and free flu vaccinations

Gender, ethnic and disability pay gap

In 2020/21, we made progress on our gender pay gap with a collective focus on:

- **Equal pay**

We are aiming to eliminate gender pay gaps within the same roles and progress any pay equity claims. In 2020/21, we conducted an analysis and costing exercise to identify and understand the gaps.

- **No bias and discrimination in remuneration systems and human resource practices**

We work closely with the PSA to ensure there is no unjustified bias or discrimination found in our systems or practices.

- **Gender-balanced leadership**

We want to ensure that the Commission maintains a gender balance in its leadership team. We have achieved the Public Services Commission target, as women hold at least 50 percent of the roles in the leadership team.

Pay gap measurement

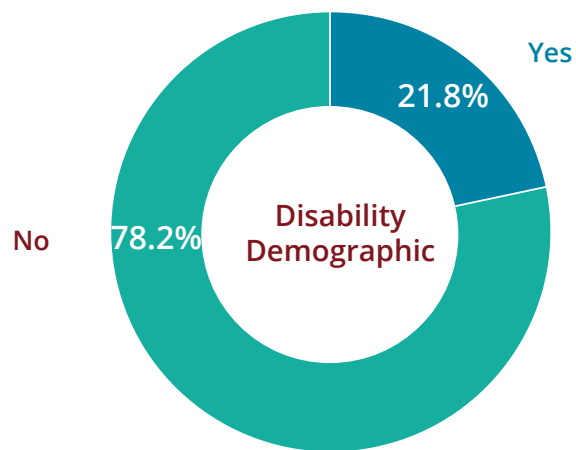
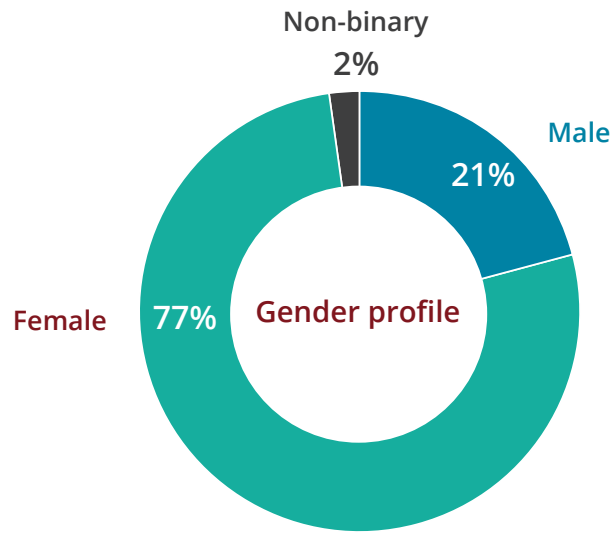
In 2021 we measured our gender pay gap and found that female staff were paid 10.93 percent behind the all-staff median.

We measured our ethnic pay gap and found no pay gap for Pasifika or Asian staff. However, Māori staff were 8.43 percent behind the all-staff median.¹²

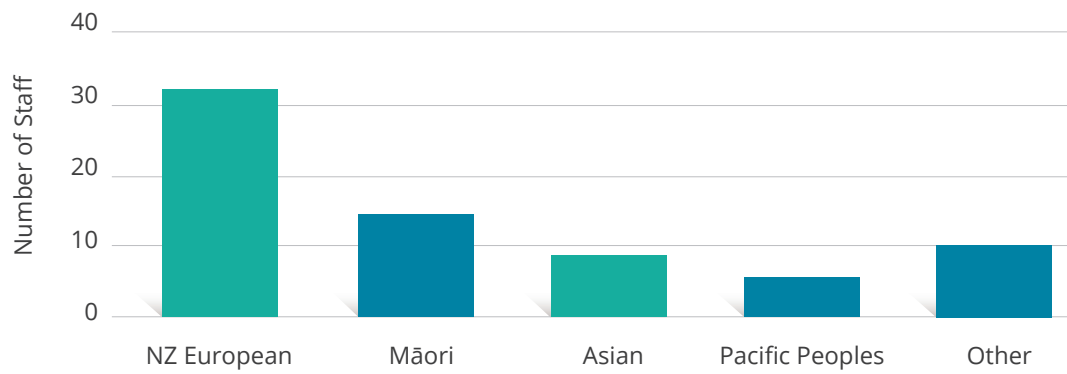
We found that there was no pay gap for disabled staff in the Commission.

¹² As a result of measures taken to address the gender and Māori pay gaps, the Commission reduced the gender pay gap to 2.21% in 2021/22 and had eliminated the Māori pay gap.

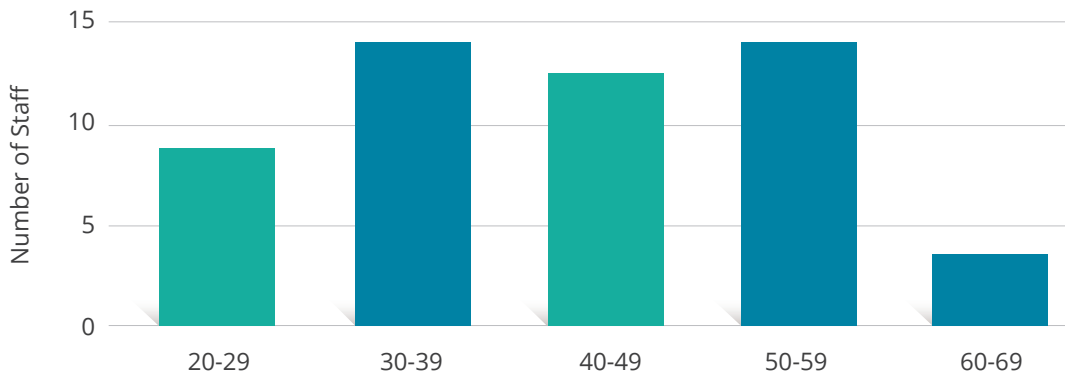
Workforce profile



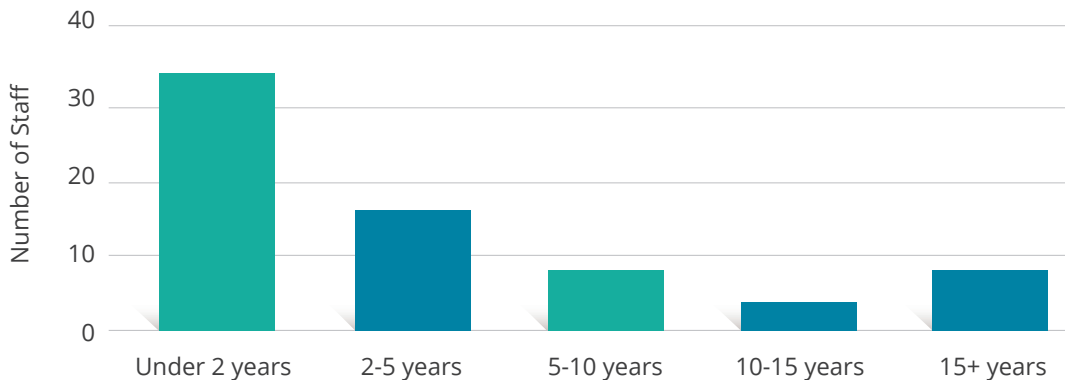
Ethnicity



Age



Length of Service



Meeting our legal responsibilities

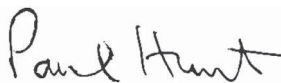
Through our governance, operational and business rules, we ensured we met our good employer requirements and our obligations under the Public Finance Act 1989, the Public Records Act 2005, the State Sector Act 1988, the Crown Entities Act 2004 and other applicable Crown entity legislation. In 2020/21 we undertook the ComplyWith surveys for staff and Commissioners. These continued to show a high level of overall legislative compliance with no material breaches.

Human Rights Commission Statement of Responsibility for the year ended 30 June 2021

Pursuant to section 155 of the Crown Entities Act 2004, we certify that:

1. We have been responsible for the preparation of these financial statements and the statement of performance and for the judgements in them.
2. We have been responsible for any end-of-year performance information provided by the Commission under section 19A of the Public Finance Act 1989, whether or not that information is included in this annual report.
3. We have been responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.
4. We are of the opinion that these financial statements and statement of performance fairly reflect the financial position as at 30 June 2021 and the operating results and cash flows of the Commission for the year ended 30 June 2021.

Approved on behalf of the Board of the Commission



Paul Hunt
Chief Commissioner
Te Amokapua



Paula Tesoriero MNZM
Disability Rights Commissioner
Kaihautu Tika Hauatanga

17 December 2021

Statement of Performance

The Statement of Performance is a report on the Commission's performance against key activities, standards and measures set out in its Statement of Performance Expectations for 2020/21. Results have also been included for the performance measures included in the non-departmental appropriation for Vote Justice for 2020/21 where the Commission has been identified as the reporting agency.

Impact of COVID-19

COVID-19 impacted our ability to collect and report on some measures as lockdown prevented

the delivery of some programmes, and it was not always appropriate or possible to survey stakeholders as originally planned.

Reporting Results

Progress made towards achieving the identified standards and performance measures are reported under the Commission's five output areas outlined in the Statement of Performance Expectations.

Output class statement – Services from the Human Rights Commission

	Actual 2021 \$000	Budget 2021 \$000	Actual 2020 \$000
Revenue			
Crown	13,310	10,810	14,518
Other	212	225	259
Total revenue	13,522	11,035	14,777
Total expenses	12,737	11,576	10,901
Net surplus/(deficit)	785	(541)	3,876

Output Performance 2020/21

Output 1: Human rights education, promotion, and advocacy programmes that are delivered effectively

Objective	Measure	Baseline	2019/20 Result	2020/21 Standard	2020/21 Result
Increased reach and relevance	The number of downloads and access to Commission digital information ¹³	12,000	18,324	7% increase to baseline	Achieved 20,378
	The number of engagements per social media posts per month	20,000 ¹⁴	47,010 per month (average) ¹⁵	20,000	Achieved 21,565
Increase the understanding of the human rights dimensions of the Treaty of Waitangi (Te Mana I Waitangi)	Feedback received from workshops arranged and held with iwi to progress the human rights dimensions of the Treaty	70%	90%	70% of feedback received from participants has a positive rating	Not achieved ¹⁶
Building on previous campaigns and engagement with the public in discussions on anti-racism and discrimination, challenge racist attitudes and discriminatory practices	Baseline survey completed exploring different types of discrimination experienced by a range of prioritised communities (eg migrant and ethnic communities, disabled people, rainbow people, Māori and Pasifika), as well as attitudes related to discrimination and inclusion	One survey completed	New measure	One survey completed	Not achieved ¹⁷

¹³ This measure is included in the services from the Human Rights Commission's non-departmental appropriation for Vote Justice for 2020/21.

¹⁴ This metric measures the number of engagements on all HRC social media posts per month.

¹⁵ COVID-19 led to a larger increase in engagement with the Commission's social media content, particularly Feb 20 (174,940) and March 20 (99,943) engagements. This increased the average engagement per month.

¹⁶ Workshops with iwi were not held due to changes in COVID-19 alert levels from August 2020 to June 2021.

¹⁷ Project deferred to 2021/22 to ensure alignment with te Tiriti framework.

Output 2: Legal interventions in courts and tribunals promote human rights

Objective	Measure	Baseline	2019/20 Result	2020/21 Standard	2020/21 Result
Legal interventions to promote human rights	The Commission participates as an intervener in a minimum of two legal cases per year	No baseline ¹⁸	10	The Commission participates in at least two legal cases per year	Achieved 9

Output 3: Recommending, monitoring and reporting on human rights standards to government, civil society and business

Objective	Measure	Baseline	2019/20 Result	2020/21 Standard	2020/21 Result
Coordination of CRPD/EMRIP/ UNDRIP monitoring mechanisms, and OPCAT national mechanism	Number of national preventive mechanism (NPM) meetings arranged and held related to OPCAT	2 meetings per year	3 meetings held	2 meetings per year	Achieved 4 meetings held
	Number of UNDRIP, CRPD independent monitoring mechanism (IMM) ²⁰ meetings arranged and/or attended	2 meetings per year	4 meetings of UNDRIP IMM held and 5 meetings of the CRPD IMM held	2 meetings per year	Achieved 2 meetings of UNDRIP IMM held and 5 meetings of the CRPD IMM held
Publication of report on OPCAT national preventive mechanism	OPCAT annual report completed and published	1 report published	OPCAT NPM Annual report published	Report published	Achieved OPCAT annual report published

¹⁸ No baseline indicated due to legal proceedings concluding and the Commission's input ending.

¹⁹ The Commission, reporting to United Nation treaty-monitoring and other bodies, works with government and civil society, providing reports, advice and technical assistance in response to periodic compliance examinations.

²⁰ The Commission's role as monitoring mechanism (IMM) mandates it to monitor and report on the Government's performance against the obligations in the Convention on the Rights of Persons with Disabilities.

Objective	Measure	Baseline	2019/20 Result	2020/21 Standard	2020/21 Result
Making contributions to the advancement of human rights through international engagement and activities ²¹	Contribution to international ²² human rights engagements and activities ²³	No baseline ²⁴	4	At least 4 key engagements or activities per year	Achieved 13
	NZ's compliance with ratified human rights treaties is reported on through timely monitoring reports to UN bodies	No baseline	CRPD IMM monitoring report published	Submissions to UN entities due in 2020/21 in respect of periodic reviews of New Zealand are submitted and received	Achieved 1

Output 4: Human rights enquiries and complaints received are advanced and concluded within agreed timeframes and standards

Objective	Measure	Baseline	2019/20	2019/20 Standard	2019/20 Result
Human rights are protected by providing an accessible, effective avenue for complaints about discrimination to be resolved	Customer satisfaction with the mediation process ²⁵	75%	77%	75%	Achieved 78% ²⁶
	Responsive and timely resolution of enquiries and complaints as measured by the percentage of complaints of unlawful discrimination closed within one year ²⁷	80%	94%	80%	Achieved 97%

²¹ The Commission participates in several international commitments and engagements, which aim to have a positive impact in the realisation of human rights, not only domestically, but also internationally.

²² May include domestic activities which contribute towards the goal or outcome.

²³ Includes but not limited to formal submissions to UN bodies attending and participating in UN treaty body examinations, meetings and other UN processes (e.g. CSW, COSP); contributing to the activities of international NHRI bodies such as GANHRI, APF; arranging and facilitating civil society participation activities and reporting; contributing to the development of international cooperative mechanisms; hosting/facilitating visits to New Zealand by UN/international human rights entities; assistance with the development of domestic human rights policies or strategic plans, and participating in/ presenting at key engagements relating to domestic or international human rights mechanisms and events.

²⁴ No baseline indicated due to the varying number of international engagements in any given year. The focus is on the quality of the feedback provided in statutory reporting.

²⁵ This measure is included in the services from the Human Rights Commission's non-departmental appropriation for Vote Justice for 2020/21.

²⁶ 110 mediation meetings took place in 2020/21. There were 94 surveys sent out between 1 July 2020 and 30 June 2021. We received 18 responses within this time frame, giving an overall response-rate of 19%. Out of the 18 responses received, 14 were either satisfied or very satisfied with the mediation process, giving a satisfaction rate for the year of 78%. The low response rate increases the risk that the reported result is not representative of the level of satisfaction across all mediation participants. Records can be deleted and modified, and the reported result may not be completely free from error.

²⁷ This measure is included in the services from the Human Rights Commission's non-departmental appropriation for Vote Justice for 2020/21.

Output 5: Applications for legal representation under the Human Rights Act 1993 and referrals received under the Privacy Act 1993, and associated litigation are progressed within the agreed timeframes and in accordance with expected professional legal standards

Objective	Measure	Baseline	2019/20	2019/20 Standard	2019/20 Result
Responsive and timely decision-making	Percentage of applications decided within four months of receipt of the section 82 material from the Human Rights Commission, where applicable ²⁸	80%	87%	80%	Not achieved 76% ²⁹

²⁸ This measure is included in the services from the Human Rights Commission's non-departmental appropriation for Vote Justice for 2020/21.

²⁹ The decrease in meeting the planned target of determining 80% of applications within four months of receiving the HRC material is due to two factors. First, the complexity of the applications where further information may be required from the applicant or a potential respondent. Second, the resources of the Office which are significantly stretched given the combination of current casework and pending applications. For a large period of the reporting year, the Office was operating at less than full capacity. Even with full capacity, the Office requires additional resources to meet this target given the need to prioritise matters already before the Tribunal. Reported performance is based on the age of applications closed during the year. At 30 June 2021, 15 applications remained open, some of which exceeded the target timeframe of 4 months.

Financial Statements

Statement of Comprehensive Revenue and Expense for the year ended 30 June 2021

	Notes	Actual 2021 \$000	Budget 2021 \$000	Actual 2020 \$000
Revenue				
Revenue from the Crown		13,310	10,810	14,518
Interest received		53	90	93
Other revenue		159	135	166
Total revenue	2	13,522	11,035	14,777
Expenses				
Personnel costs	3	8,852	8,410	7,771
Other expenses	4	1,701	1,677	1,488
Projects and programmes		1,711	909	1,147
Travel costs		279	420	309
Depreciation and amortisation		194	160	186
Total expenses		12,737	11,576	10,901
Net surplus/deficit		785	(541)	3,876
Other comprehensive revenue and expense		-	-	-
Total comprehensive revenue and expense		785	(541)	3,876

The accompanying notes form part of the financial statements including Note 17 for major variances from budget.

Statement of Financial Position as at 30 June 2021

	Notes	Actual 2021 \$000	Budget 2021 \$000	Actual 2020 \$000
Equity				
Accumulated funds		6,158	2,543	5,373
Total equity		6,158	2,543	5,373
Current assets				
Cash and cash equivalents		1,875	450	4,716
Term deposits		4,500	2,000	1,000
Receivables	5	19	5	62
Prepayments		58	80	39
Total current assets		6,452	2,535	5,817
Current liabilities				
Payables	6	871	369	459
GST payable		149	135	314
Employee entitlements	7	687	140	510
Total current liabilities		1,707	644	1,283
Working capital		4,745	1,891	4,534
Non-current assets				
Property, plant and equipment	8	1,330	760	719
Intangible assets	9	179	-	232
Total non-current assets		1,509	760	951
Non-current liabilities				
Payables	6	2	-	21
Employee entitlements	7	94	108	91
Total non-current liabilities		96	108	112
Net assets		6,158	2,543	5,373

The accompanying notes form part of the financial statements including Note 17 for major variances from budget.

Statement of Changes in Equity for the year ended 30 June 2021

	Notes	Actual 2021 \$000	Budget 2021 \$000	Actual 2020 \$000
Balance at 1 July		5,373	3,084	1,497
Total comprehensive revenue and expense		785	(541)	3,876
Balance at 30 June		6,158	2,543	5,373

Statement of Cash Flows for the year ended 30 June 2021

	Notes	Actual 2021 \$000	Budget 2021 \$000	Actual 2020 \$000
Cash flows from operating activities				
Receipts from the Crown		13,310	10,810	14,518
Receipts from other sources		208	115	106
Interest received		48	90	95
Payments to commissioners and employees		(7,775)	(7,539)	(6,507)
Payments to suppliers		(4,414)	(4,098)	(3,925)
Goods and services tax (net)		(166)	-	202
Net cash flow from operating activities		1,211	(622)	4,489
Cash flows from investing activities				
Maturity of term deposits		1,000	2,750	3,016
Sales of property, plant and equipment		2	20	2
Placement of term deposits		(4,500)	(2,000)	(3,016)
Purchases of property, plant and equipment		(554)	(160)	(63)
Purchases of intangible assets		-	-	(262)
Net cash flow from investing activities		(4,052)	610	(323)
Net increase/(decrease) in cash		(2,841)	(12)	4,166
Cash and cash equivalents at the beginning of the year		4,716	462	550
Cash and cash equivalents at the end of the year		1,875	450	4,716

The accompanying notes form part of the financial statements including Note 17 for major variances from budget.

Notes to the Financial Statements for the year ended 30 June 2021

1 Statement of accounting policies

Reporting entity

The Human Rights Commission is a Crown entity as defined by the Crown Entities Act 2004. The Commission's functions and responsibilities are set out in the Human Rights Act 1993 and Crimes of Torture Act 1989 and it has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The financial statements of the Commission are for the year ended 30 June 2021 and were approved by the Board of the Commission on 17 December 2021.

Basis of preparation

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

Statement of compliance

The financial statements of the Commission have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

These financial statements have been prepared in accordance with Tier 2 PBE accounting standards as appropriate for public sector entities. The Commission is eligible to apply Tier 2 PBE accounting standards because it does not have public accountability, as defined in the PBE accounting standards, and its total expenses are less than \$30 million.

These financial statements comply with PBE accounting standards.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Summary of significant accounting policies

Revenue

Revenue is measured at the fair value of consideration received or receivable. The specific accounting policies for significant revenue items are explained below:

Revenue from the Crown

The Commission is primarily funded by revenue received from the Crown through the Ministry of Justice for the provision of outputs. This funding is dedicated to the Commission meeting the objectives specified in the Human Rights Act 1993 and Crimes of Torture Act 1989, and the scope of the relevant appropriations of the funder. The Commission considers there are no conditions attached to the funding and it is recognised as non-exchange revenue at the point of entitlement. The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangements.

Interest received

Interest revenue is recognised using the effective interest method.

Rental revenue

Lease receipts under an operating sublease are recognised as revenue on a straight-line basis over the lease term.

Provision of services

Services provided to third parties on commercial terms, such as the provision of advice and educational workshops, are exchange transactions. Revenue from these services is recognised in proportion to the stage of completion at balance date.

Grants received

Grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions

of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

Project and programme costs

Costs, other than staff and general travel costs, that are directly attributable to a project or programme activity are reported in the statement of comprehensive revenue and expense as project and programme costs.

Leases

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 lease term. Lease incentives received are recognised in the surplus or deficit in the statement of comprehensive revenue and expense as a reduction in rental expense over the lease term.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and funds on deposit at banks with an original maturity of three months or less. While cash and cash equivalents on 30 June 2021 are subject to the expected credit loss requirements of PBE IFRS 9, no loss allowance has been recognised because the estimated loss allowance for credit losses is trivial.

Term deposits

Term deposits include funds on deposit at banks with an original maturity of more than three months and are initially measured at the amount invested. Term deposits which will be recovered no more than twelve months after the reporting date are classified as current. Term deposits which will be recovered more than twelve months after the reporting date are classified

as non-current and the amount expected to be recovered after more than twelve months is disclosed.

Receivables

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The Commission applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables.

In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due.

Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Property, plant and equipment

Property, plant and equipment consists of equipment, furniture and fittings, and leasehold improvements. Property, plant and equipment are measured at cost less any accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset when it is probable that future economic benefits or service potential associated with the item will flow to the Commission and the cost of the item can be measured reliably.

Work in progress is measured at cost less impairment and is not depreciated.

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 at the date of acquisition.

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 as a net amount in the surplus or deficit in the statement of comprehensive revenue and expense.

Subsequent costs

Costs incurred after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the 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 in the statement of comprehensive revenue and expense as they are incurred.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment at rates that will write off the cost of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of property, plant and equipment have been estimated as follows:

Equipment	2–12 years	8.3–50%
Furniture and fittings	5–17 years	5.9–20%
Leasehold improvements	9–12 years	8.3–11.1%

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvement, whichever is the shorter.

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

Intangible assets

Software acquisition

When configuring and implementing software solutions, the Commission assesses whether related expenditure creates an item that can be identified and separated from the Commission, is under the control of the Commission, and will provide future economic benefits or service potential. Acquired computer software is capitalised based on the costs incurred to acquire and bring to use the specific software. Where such criteria are not met, costs to configure software are expensed.

Costs associated with maintaining computer software, the development and maintenance of the Commission's website, and staff training costs are recognised as an expense when incurred.

Configuration of cloud-based software subscriptions

In addition to the assessments noted above, when configuring and implementing cloud-based software solutions on a periodic subscription basis, the Commission assesses the range of implementation activities and each may have different potential accounting treatment. The implementation stages generally cover preliminary scoping, installation and implementation, training, data conversion, post implementation.

The Commission takes the view that all relevant costs incurred during the installation and implementation stage should be capitalised. This includes costs incurred to substantially modify the provider offering, or to develop bridging modules with existing systems outside of the platform, or to develop code for bespoke additional capacity. It also includes costs incurred that configure and customise the environment of the provider's offering to the Commission's specific business practices.

All other costs incurred are expensed.

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 the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit in the statement of comprehensive revenue and expense.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Acquired software	3-5 years	20-33%
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Impairment of property, plant and equipment and intangible assets

Cash-generating assets

The Commission does not hold any property, plant and equipment or intangible assets that are cash-generating. Assets are considered cash-generating where their primary objective is to generate a commercial return, otherwise they are considered non-cash-generating.

Non-cash-generating assets

Property, plant and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on depreciated replacement cost or restoration cost. 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 in the statement of comprehensive revenue and expense. The reversal of an impairment loss is also recognised in the surplus or deficit in the statement of comprehensive revenue and expense.

Intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. An intangible asset that is not yet available for use at the balance date is tested for impairment annually.

Payables

Short-term payables are recorded at their face value. Leasehold incentives with an unexpired portion beyond 12 months are recorded at face value and classified as a non-current liability.

Employee entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay and are classified as current liabilities. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date. A liability and an expense are recognised for bonuses where there is a contractual obligation or where there is a past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

Permanent employees are entitled to actual and reasonable sick leave to recover from genuine illness, but entitlements do not accumulate and are recognised as an expense when the absence occurs.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long-service leave and retirement leave,

have been calculated on an actuarial basis and are classified as non-current liabilities. The calculations are based on:

- 1 likely future entitlements accruing to staff based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlements information and
- 2 the present value of the estimated future cash flows.

Superannuation schemes

Defined contribution schemes

Obligations for contributions to KiwiSaver are accounted for as defined contribution schemes and are recognised as an expense in the surplus or deficit in the statement of comprehensive revenue and expense as incurred.

Commitments

Expenses yet to be incurred on non-cancellable lease and capital contracts that have been entered into on or before balance date are disclosed as commitments to the extent that there are equally unperformed obligations.

Cancellable commitments that have penalty or exit costs explicit in the agreement on exercising that option to cancel are disclosed at the value of that penalty or exit cost.

Accumulated funds

Accumulated funds are the net surpluses and deficits that have accumulated over time and represent the Crown's investment in the Commission. Accumulated funds are measured as the difference between total assets and total liabilities.

Goods and services tax (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables which are stated 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, Inland Revenue (IR) is presented in the statement of financial position.

The net GST paid to or received from IR, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income tax

The 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 approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with New Zealand 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 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.

The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amount of assets and liabilities within the next financial year are discussed below:

Estimating useful lives and residual values of property, plant and equipment and intangible assets

At each balance date, the useful lives and residual values of property, plant and equipment and intangible assets are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment and intangible assets requires several factors to be considered such as the physical condition of the asset, expected period of use of the asset by the Commission, and expected disposal proceeds from the future sale of the asset. An incorrect estimate of the useful life or residual value will affect the depreciation or amortisation expense recognised in the surplus or deficit in the statement of comprehensive revenue and expense, and the carrying amount of the asset in the statement of financial position.

Notes 8 and 9 detail the carrying amounts of property, plant and equipment and intangible assets respectively.

Retirement and long-service leave

Note 7 details the critical estimates and assumptions made in relation to retirement and long-service leave liabilities.

Comparative information

When presentation or classification of items in the financial statements is amended or accounting policies are changed voluntarily, comparative figures are restated to ensure consistency with the current period unless it is impracticable to do so. There have been no restatements of comparative information in the financial statements.

2 Revenue

	2021 \$000	2020 \$000
Revenue from non-exchange transactions		
Revenue from the Crown	13,310	14,518
Other revenue	21	27
Total revenue from non-exchange transactions	13,331	14,545
Revenue from exchange transactions		
Interest received	53	93
Other revenue	138	139
Total revenue from exchange transactions	191	232
Total revenue	13,522	14,777

3 Personnel costs

	2021 \$000	2020 \$000
Salaries and wages	7,514	6,408
Employer contributions to defined contribution plans	202	167
Increase/(decrease) in employee entitlements	238	161
Other ³⁰	898	1,035
Total personnel costs	8,852	7,771

Personnel costs include the Commissioners and Director of Human Rights Proceedings, who are appointed by warrant of the Governor-General and are therefore not employees.

Personnel costs were \$1,124,000 higher than last year due to filling vacancies, increasing staff numbers to meet an increasing workload, and accrued cessation costs of \$188,921.

Employer contributions to defined contribution plans include contributions to KiwiSaver.

Note 7 details employee entitlements owing at balance date.

4 Other expenses

	2021 \$000	2020 \$000
Operating lease expense	553	492
Information and communications technology	504	440
Other operating costs	644	556
Total other expenses	1,701	1,488

5 Receivables

	2021 \$000	2020 \$000
Receivables under exchange transactions		
Accrued revenue	6	1
Debtors	13	61
Total receivables under exchange transactions	19	62
Receivables under non-exchange transactions		
Debtors	-	-
Total receivables under non-exchange transactions	-	-
Total receivables	19	62

³⁰ Relates to short-term contractors, recruitment and professional development.

Receivables are deemed immaterial, with any expected credit loss rates affecting the amounts disclosed not considered significant. The impact of macroeconomic factors on expected credit loss rates is not considered significant. The carrying value of receivables approximates their fair value.

All receivables have been assessed for impairment and there is no impairment.

6 Payables

	2021 \$000	2020 \$000
Current portion		
Payables under exchange transactions		
Creditors	630	349
Lease incentive	19	19
Total current payables under exchange transactions	649	368
Payables under non-exchange transactions		
Revenue received in advance	-	-
PAYE tax payable	222	91
Total current payables under non-exchange transactions	222	91
Total current portion	871	459
Non-current portion		
Payables under exchange transactions		
Lease incentive	2	21
Total non-current payables under exchange transactions	2	21
Total non-current portion	2	21
Total payables	873	480

Creditors are \$317,000 more than 2020 due to accruals in 2021 for construction work on the new Wellington office and for consultancy work on projects at year end.

7 Employee entitlements

	2021 \$000	2020 \$000
Current portion		
Accrued salaries and one-time payments	47	103
Annual leave	600	366
Retirement and long service leave	40	41
Total current portion	687	510
Non-current portion		
Retirement and long-service leave	94	91
Total non-current portion	94	91
Total employee entitlements	781	601

The annual leave liability has increased due to COVID-19 lockdowns during the financial year and border restrictions limiting travel outside New Zealand.

The liability for retirement and long-service leave entitlements is carried at the present value of estimated future cash flows, calculated based on several factors determined on an actuarial basis.

Two key assumptions used in calculating the retirement and long-service leave liability include the discount rate and the salary inflation factor. Any changes in these assumptions will impact on the carrying amount of the liability. Expected

future payments are discounted using forward discount rates derived from the yield curve of New Zealand government bonds. The salary inflation factor has been determined based on the long-term annual increase in salaries and wages expected by the New Zealand Treasury. A discount rate of 3.08 percent (2020: 1.63 percent) and an inflation factor of 3.08 percent (2020: 2.72 percent) were used.

Because the carrying amount of the retirement and long-service leave liability is small, the impact of either the discount rate or salary inflation factor differing by one percentage point from that used is negligible.

8 Property, plant and equipment

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

	Equipment \$000	Furniture & Fittings \$000	Leasehold Improvements \$000	WIP \$000	Total \$000
Cost					
Balance at 1 July 2019	485	328	781		1,594
Additions	51	1	-		52
Disposals	(256)	(27)	-		(283)
Balance at 30 June 2020	280	302	781	-	1,363
Balance at 1 July 2020	280	302	781	-	1,363
Additions	61	3	-	690	754
Disposals	(28)	-	-		(28)
Balance at 30 June 2021	313	305	781	690	2,089
Accumulated depreciation and impairment losses					
Balance at 1 July 2019	363	217	191	-	771
Depreciation expense	73	16	66		155
Eliminate on disposal	(255)	(27)	-		(282)
Balance at 30 June 2020	181	206	257	-	644
Balance at 1 July 2020	181	206	257	-	644
Depreciation expense	59	16	66		141
Eliminate on disposal	(26)	-	-		(26)
Balance at 30 June 2021	214	222	323	-	759
Carrying amounts					
At 1 July 2019	122	111	590	-	823
At 30 June and 1 July 2020	99	96	524	-	719
At 30 June 2021	99	83	458	690	1,330

There are no restrictions over the title of the Commission's property, plant and equipment, nor are any assets held under finance leases or pledged as security for liabilities (2020: nil).

9 Intangible assets

Movements for each class of intangible asset are as follows:

	Acquired Software \$000	Trademarks \$000	Total \$000
Cost			
Balance at 1 July 2019	88	4	92
Additions	263	-	263
Disposals	(88)	(4)	(92)
Balance at 30 June 2020	263	-	263
Balance at 1 July 2020	263	-	263
Additions	-	-	-
Disposals	-	-	-
Balance at 30 June 2021	263	-	263
Accumulated amortisation and impairment losses			
Balance at 1 July 2019	88	4	92
Amortisation expense	31	-	31
Eliminate on disposal	(88)	(4)	(92)
Balance at 30 June 2020	31	-	31
Balance at 1 July 2020	31	-	31
Amortisation expense	53	-	53
Eliminate on disposal	-	-	-
Balance at 30 June 2021	84	-	84
Carrying amounts			
At 1 July 2019	-	-	-
At 30 June and 1 July 2020	232	-	232
At 30 June 2021	179	-	179

There are no restrictions over the title of the Commission's intangible assets, nor are any intangible assets pledged as security for liabilities (2020: nil).

10 Capital commitments and operating leases

Capital commitments

The Commission will be moving offices in Wellington in November 2021. The fit-out of the office was still taking place on 30 June 2021. At year end \$690,000 was recorded as work in progress in fixed assets. Approximately a further \$1m is expected to be spent on the remaining fit-out. (2020: nil).

Operating leases

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

	2021 \$000	2020 \$000
Not later than one year	615	331
Later than one year and not later than five years	2,565	1,325
Later than five years	2,340	1,017
Total non-cancellable operating leases	5,520	2,673

The increase in lease commitments from 2020 is due to relocating the Wellington office in November 2021. This new lease will be for a period of ten years expiring in October 2031. Until the move, the Commission will continue to occupy office space in Wellington, on a shared-services arrangement with the Energy Efficiency and Conservation Authority (EECA).

A significant portion of the balance of the total non-cancellable operating lease expense relates to the lease of one floor of an office building in Auckland. EECA, who subleased part of the floor from the Commission, moved out in July 2021. The initial term ends in August 2022 with an option to

renew for a further six years and final expiry date of August 2028. The Commission has assumed it will exercise the renewal.

The remainder of the non-cancellable operating lease expense relates to the lease of a small portion of floor space in the Christchurch Integrated Government Accommodation campus. The lease expires in November 2027.

The Commission does not have the option to purchase the assets at the end of the lease terms and there are no restrictions placed on the Commission by any of the leasing arrangements.

11 Contingencies

Contingent liabilities

Make-good obligations

If the Commission does not exercise the option to renew the lease of its Auckland office space, then, upon expiry of the lease, it must exercise a make-good of the premises. The make-good obligations require that all chattels and leasehold improvements are removed and the premises reinstated. The Commission has assumed it will exercise the option to renew. If the Commission

exercises its right of renewal, there will be no make-good costs on expiry of the lease (2020: same).

Contingent assets

The Commission has no contingent assets (2020: nil).

12 Related party transactions and key management personnel

The Commission is a wholly owned entity of the Crown.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those it is reasonable to expect the Commission would have adopted in

dealing with a 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 consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Key management personnel compensation

	2021 \$000	2020 \$000
<i>Commissioners and Director of Human Rights Proceedings</i>		
Total remuneration	\$1,261	\$1,309
Full-time equivalent members	5.0	4.8
<i>Senior Management Team</i>		
Total remuneration	\$1,756	\$1,472
Full-time equivalent members	9.4	8.3
Total key management personnel compensation	\$3,017	\$2,781
Total full-time equivalent personnel	14.4	13.1

Full-time equivalent values have been pro-rated for positions that were not part of the senior management team for the full year.

The decrease in remuneration from 2020 is due to instructions received from the Remuneration Authority to reduce the salaries of the Commissioners and Director of Human Rights Proceedings for the period 9 July 2020 to 6 January 2021.

13 Commissioners' and other committee members' remuneration

Total remuneration includes all benefits paid or payable to each Commissioner, Director and Committee member during the financial year.

There were no accrued leave entitlements paid to Commissioners vacating office during the year (2020: 0 Commissioners).

Position	Member	Term started	Term ended	2021 \$000	2020 \$000
Chief Commissioner	Paul Hunt	14 Jan 19	-	325	362
Director of Human Rights Proceedings	Michael Timmins	11 Mar 19	-	232	241
Disability Rights Commissioner	Paula Tesoriero	31 Jul 17	-	236	247
Equal Employment Opportunities Commissioner	Karanina Sumeo	5 Nov 18	-	234	247
Race Relations Commissioner	Meng Foon	26 Aug 19	-	234	209
Audit Committee Chair	Graeme Mitchell	-	-	3	1

The Race Relations Commissioner did receive a pay cut like all the Commissioners; however, the remuneration received by the Race Relations Commissioner is higher than 2020 due to the Commissioner starting with the Commission in August 2019.

Indemnity insurance

The Commission effected Directors' and Officers' Liability and Professional Indemnity insurance cover during the financial year in respect of the liability or costs of Commissioners, the Director, and employees.

14 Employee remuneration

As a Crown entity, the Commission is required to disclose in its annual report the number of employees receiving total remuneration of \$100,000 or more per annum. Total remuneration includes end-of-contract payments such as contractual notice pay and accrued

leave entitlements, but excludes cessation payments. In compliance, the table below has been produced, which is in \$10,000 bands to preserve the privacy of individuals. Because Commissioners and the Director are not employees of the Commission, they are not included in the table.

Remuneration of employees over \$100,000 per annum

Total remuneration p.a.	Number of employees	
	2021	2020
\$100,000 - \$110,000	8	4
\$110,001 - \$120,000	3	3
\$120,001 - \$130,000	2	3
\$130,001 - \$140,000	2	3
\$140,001 - \$150,000	1	2
\$150,001 - \$160,000	1	-
\$160,001 - \$170,000	1	-
\$170,001 - \$180,000	-	1
\$180,001 - \$190,000	-	-
\$190,001 - \$200,000	-	-
\$200,001 - \$210,000	1	-
\$210,001 - \$220,000	-	-
\$220,001 - \$230,000	-	-
\$230,001 - \$240,000	-	-
\$240,001 - \$250,000	-	-
\$250,001 - \$260,000	-	1
\$260,001 - \$270,000	-	-
\$270,001 - \$280,000	-	-
\$280,001 - \$290,000	1	-

Cessation payments

A cessation payment of \$32,294 was paid to one employee who ceased to be an employee within the financial year ended 30 June 2021 (2020: total \$0).

15 Events after the balance date

Aotearoa New Zealand went into a nationwide lockdown on 17 August 2021 due to a resurgence of COVID-19 in the form of the Delta variant. This does not impact on the Commission as a going concern, with operations continuing throughout.

16 Financial instruments

Financial instrument categories

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

	2021 \$000	2020 \$000
<i>Financial assets measured at amortised cost</i>		
Cash and cash equivalents	1,875	4,716
Term deposits	4,500	1,000
Receivables	19	62
Prepayments	58	39
Total financial assets measured at amortised cost	6,452	5,817
<i>Financial liabilities measured at amortised cost</i>		
Payables (excluding revenue in advance and taxes payable)	651	389
Total financial liabilities measured at amortised cost	651	389

17 Explanation of major variances from budget

Statement of comprehensive revenue and expense

Revenue

Revenue from the Crown was more than budgeted due to funding received late in the financial year from the Ministry of Justice for the establishment of a new team that delivers services for clients who have been hurt by harmful behaviour, and where the threshold for a legal response under the Human Rights Act may not be met.

Other revenue was less than budgeted due to reduced interest income because of lower-than-expected interest rates.

Expenses

Programme and project costs were more than budgeted. A significant project that was expected to be completed in the previous financial year was carried over to the current financial year. This was not known at the time of the 2021 Statement of Performance Expectations being prepared. The project was completed in the 2021 financial year.

Personnel costs were more than budgeted, partly due to the annual leave costs exceeding budget at year end. The People and Culture Team have completed analysis in this area and have had discussions on high leave balances with a view to addressing these from a wellness, H&S and financial perspective. This focus will continue to bring the leave balance down.

The programme management methodology that was implemented in 2020 was further embedded in 2021. There was a review of programme management in October / November 2020 resulting in the refinement of our methodology to make it easier for new projects to be planned and implemented. However, there is still an expectation that the project is reviewed on completion and its performance measured.

Statement of financial position

Cash and cash equivalents are higher than budgeted due to unexpected funding received late in the financial year.

Fixed assets are higher than budgeted due to costs associated with the fit-out of a new office in Wellington. The relocation of the Wellington office was not known about at the start of the financial year.

The project to implement a new case management system in 2020 was budgeted as an operational expense; however, upon completion of the project a capital component was acknowledged and recognised accordingly as an intangible asset.

Payables are higher than budgeted due to accruals at year end to cover the construction work on the new Wellington office. The relocation of the Wellington office was not known at the time the 2021 budget was prepared.

Statement of cash flows

Receipts from the Crown were higher than budgeted due to unanticipated funding received late in the 2021 financial year.

The larger than anticipated levels of cash during the year allowed for the placement of more term deposits than expected.

The office fit-out meant that capital expenditure was greater than expected.

18 Assessment of COVID-19 pandemic on Commission operations

Impact on organisational performance

The COVID-19 pandemic continues to have minimal impact on the Commission. During the periods of lockdown restrictions, service delivery was impacted where in-person meetings, mediations and community gatherings could not occur. With the restrictions on international and domestic travel, the Commission has relied on video-conferencing platforms to engage with the public.

All staff have mobile devices that allow remote connection to the Commission's cloud-based systems. This allowed for a seamless transition from office-based to remote-based working. Staff are provided with additional leave allowances in support of their personal circumstances and whānau responsibilities, to prepare and respond to the pandemic. Staff are encouraged to engage with external services to support and maintain their health and wellbeing.

The Commission continued with its annual performance objectives during the COVID-19 pandemic. A work programme was established to recognise and acknowledge COVID-19 as a Human Rights Emergency and to coordinate our response. While this programme received resourcing reassigned from existing work programmes, the outcomes expected remain aligned to the Commission's existing objectives.

Impact on the financial statements

The COVID-19 pandemic has had minimal impact on the Commission's financial statements. There are no significant assumptions, estimates or financial balances that require an assessment of impairment. There are no significant outlays of cash to invest in a response to this pandemic.

Operational expenditure, in the form of mobile data, cleaning services and safety equipment usage, have increased in line with our response. Savings from restrictions on domestic and international travel were interchanged with higher use of video-conferencing applications.

The salary of the Chief Commissioner was reduced by 20 percent, with the remaining Commissioners and the Director of Human Rights Proceedings having their salaries reduced by 10 percent on instructions from the Remuneration Authority for the period 9 July 2020 to 6 January 2021.

Independent Auditor's Report

To the readers of the Human Rights Commission's financial statements and performance information for the year ended 30 June 2021

The Auditor-General is the auditor of the Human Rights Commission. The Auditor-General has appointed me, Lauren Clark, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and the performance information, including the performance information for an appropriation, of the Human Rights Commission on his behalf.

Opinion

We have audited:

- the financial statements of the Human Rights Commission on pages 37 to 57, that comprise the statement of financial position as at 30 June 2021, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- the performance information of the Human Rights Commission on pages 5 to 10 and 32 to 36.

In our opinion:

- the financial statements of the Human Rights Commission on pages 37 to 57:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2021; 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 the Public Benefit Entity Standards Reduced Disclosure Regime; and
- the performance information on pages 5 to 10 and 32 to 36:
 - presents fairly, in all material respects, the Human Rights Commission's performance for the year ended 30 June 2021, including:
 - for each class of reportable outputs:
 - its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
 - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year; and
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 17 December 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

We 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 the information included on pages 1 to 4, and 11 to 31, but does not include the financial statements and the performance information, and our auditor's report thereon.

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

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

Independence

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

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



Lauren Clark
Audit New Zealand
On behalf of the Auditor-General
Auckland, New Zealand



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