

Pūrongo ā-tau Annual Report

For the year ended 30 June 2022



Te Kāhui Tika Tangata
Human Rights Commission

Te Tari Whakatau Take Tika Tangata
Office of Human Rights Proceedings



Te Kāhui Tika Tangata Human Rights Commission

About Aotearoa New Zealand Human Rights Commission

Te Kāhui Tika Tangata Human Rights Commission is Aotearoa New Zealand's national human rights institution (NHRI), operating under the UN Paris Principles.

The Human Rights Commission was created to provide better protection of human rights in Aotearoa. The Commission was formed in 1977 and works under the Human Rights Act 1993.

We are funded through the Ministry of Justice but operate independently of the New Zealand Government as an independent Crown Entity.

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, confident in its Tiriti-based aspiration and making a positive impact for all individuals, whānau, hapū, communities and iwi in Aotearoa.

Re-accreditation of 'A' status under the Paris Principles

In March 2022, the Commission underwent the periodic accreditation process through the Global Alliance of National Human Rights Institutions (GANHRI) Sub-Committee on Accreditation. This review process takes place every five years and assesses NHRI's compliance with the Paris Principles. The Commission was reaccredited with 'A' status under the Paris Principles, which indicates full compliance.

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Te Kāhui Tika Tangata

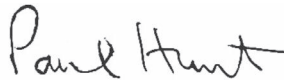
Human Rights Commission

Te Tari Whakatau Take Tika Tangata

Office of Human Rights Proceedings

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 2022.



Paul Hunt
Te Amokapua
Chief Commissioner

The Hon. Minister of Justice

At pages 29 to 33 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 2022, in accordance with section 92A(4) of the Human Rights Act 1993.



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

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Te Amokapua Chief Commissioner Paul Hunt

Chief Commissioner's Foreword

Human rights belong to everyone. They ensure our values – our sense of fairness, our connection to one another, our compassion – are not overlooked in times of crisis or for political convenience. In Aotearoa New Zealand, human rights help us to confront our colonial past and build a multicultural society based on Te Tiriti o Waitangi.

Human rights and Te Tiriti also speak to our responsibilities to one another and our communities. They are about our need to create and maintain open, respectful relationships.

In June 2022 the Human Rights Measurement Initiative's Country Report for Aotearoa revealed the people most likely to experience high levels of human rights violations were Tangata Whenua, disabled people, LGBTQIA+ and low income-earners, including those living with homelessness.

At Te Kāhui Tika Tangata Human Rights Commission – we work to uphold the rights of everyone, with a focus on helping the most marginalised peoples in our society.

In November 2021 the Commission highlighted how Māori and Pacific women in prison were facing disproportionately longer segregations. Many of these women have been exposed to trauma and abuse and have complex needs. The report, *First Do No Harm: Segregation, restraint and pepper spray use in women's prisons in New Zealand*, made 26 recommendations including urgent training in mental health and trauma-informed practice.

We continue to shine a light on ethnic pay gaps which result in Pacific, Māori and Asian workers earning substantially less than New Zealand Europeans. For example, 2020 figures show

Pacific men earned 24 percent less, in average hourly wages, than New Zealand European men, and Pacific women earned 27 percent less.

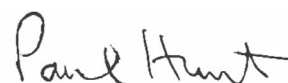
Late last year the Commission launched the Dial it Down campaign, urging people in New Zealand to dial down hostility around COVID-19. It reminded us of the importance of our relationships and to keep conversations civil, whether online or in person.

These proactive projects – and others outlined in this report – give a flavour of the Commission’s work. We also continue to provide an avenue for complaints about discrimination, our dispute resolution service, and undertake our role in monitoring and reporting on New Zealand’s compliance with international human rights obligations.

Independent of the Commission, Te Tari Whakatau Take Tika Tangata Office of Human Rights Proceedings has 58 matters of potential

and active legal proceedings before the Human Rights Review Tribunal and on appeal to higher courts. They are a combination of unlawful discrimination and interference with privacy. A demanding workload, staff changes, and the effects of the pandemic have again tested this small office.

We encourage people in Aotearoa to advocate for their rights, remember their responsibilities to their whānau and communities, and to maintain and value respectful relationships.



Paul Hunt
Te Amokapua
Chief Commissioner

From the Acting Chief Executive

Despite the significant challenges associated with COVID-19, Te Kāhui Tika Tangata Human Rights Commission responded ably and has had a productive year progressing our strategic priorities.

We have adapted to keep our work programme moving while ensuring the communities we work with, and our staff, are as safe as possible – including making use of technology to replace physical meetings and face-to-face engagement. Many of the communities we work with had to divert their attention to COVID-19 matters, making engagement particularly challenging.

We were mindful of the impact on the day-to-day lives of our staff as they managed illness for themselves or their whānau and the ongoing uncertainty caused by the pandemic.

COVID-19 has also affected our work in other ways. This included an unprecedented increase in the number of enquiries and complaints we received, driven largely by concerns about vaccination and mask exemptions. We provided human rights advice and dispute resolution to a record number of enquiries.

Responding to the influx of enquiries was our new Human Rights Information and Support team, which came into effect in September 2021 to give better support to people experiencing discrimination or hateful speech, or who have been denied their human rights.

This increased workload has been supported by the move to a new Wellington office with quality technology, greater accessibility, and space for mediations.

Last year the Conversion Practices Prohibition Legislation Act came into effect and the Commission began a new service to receive complaints from and provide advice to people who may have experienced conversion practices.¹

The Commission continues its journey to become a Tiriti-based national human rights institution. In the 2021/22 year we initiated new Tiriti and human rights induction training for staff. Once complete, this training package will become a core training module for all staff.

When the Chief Executive resigned, the Board consulted community and government stakeholders on a Co-CE model as a way of providing Tiriti-based leadership in the organisation. Work on options to provide effective Tiriti-based leadership continues.

The Commission conducted a pay-gap analysis to identify any gender, ethnic and disability pay gaps within our organisation. As a result, we have taken action to reduce the gender pay gap and eliminate the Māori pay gap.

Our annual staff survey delivered positive results, with our top-scoring results recorded in the staff wellbeing and organisational culture categories.

Early in 2022 we farewelled Chief Executive Rebecca Elvy. We acknowledge her contribution to the Commission through the challenging pandemic period, and the leadership provided in improving systems and processes, not least the introduction of strong programme management to better scope and prioritise our resources and to monitor our effectiveness.

I acknowledge the hard work and dedication of our staff as they do the mahi to realise the promise of human rights and Te Tiriti to improve the lives of all people in Aotearoa.



Moira Lawler
Acting Chief Executive

¹ Any practice that seeks to change or suppress a person's sexual orientation, gender identity or gender expression.

Our Kaupapa – Our Strategy

Our mission

A credible, effective, connected and highly valued organisation that makes 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 New Zealand.

Our purpose

He whakamana tāngata –
A life of dignity for all

Our values

Mana tangata
– human dignity

Māia, tika, pono
– courage and integrity

Whanaungatanga
– relationships

Strategic priorities

Inclusion,
equality and
belonging

Popularising
human rights
and Te Tiriti o
Waitangi

Eliminating
poverty

Eliminating
violence and
abuse

Organisational
excellence

Outcomes we seek

Outcome 1: Knowledge of Te Tiriti and human rights

Everyone in Aotearoa New Zealand knows what their Tiriti and human rights and responsibilities are and feels empowered to advocate on their own behalf.

Outcome 2: Inclusive Tiriti-based communities

Communities are welcoming, inclusive and empowered to engage with each other and with government to enhance Te Tiriti, human rights and harmonious relationships.

Outcome 3: Accountable duty- bearers

Government and other duty-bearers are held to account for improving performance against domestic and international human rights and Tiriti commitments.

Outcome 4: Effective Tiriti-based remedies

Effective remedies are available to individuals and communities for breaches of their Tiriti and human rights.

Enablers

Financial resources; highly skilled and engaged Commissioners and staff; established relationships with Tangata Whenua and national and international networks; effective systems, technology and processes; and meaningful performance measures

Our Tiriti-Based Journey

In 2020, the Commission launched its Te Hā o te Tiriti project, aimed at ‘breathing the life of Te Tiriti’ into Te Kāhui Tika Tangata Human Rights Commission. We aim to develop the organisation as a tauira (example) of a Tiriti-based organisation (TBO). As part of this, we seek to develop it into an indigenous and human rights exemplar as a national human rights institution (NHRI) and an independent Crown entity by 2025.

Over the last year, our project focused on transforming the Commission to operate as an interim TBO.

The Pou Ārahi worked with Ahi Kaa, the leadership team and Commissioners to achieve the following:

- Board approval of a refreshed Tiriti-based Strategic Plan Mahere Rautaki 2021–25
- Co-CE exploration
- establishment of Te Tiriti/human rights staff induction programme
- exploration of a more formalised relationship and aligned work programme with the National Iwi Chairs Forum (NICF)
- Te Hā o Te Tiriti Business Planning

Strengthening the Commission’s Ahi Kaa team

Steps have been under way to significantly increase the capacity of the Ahi Kaa team (which comprised four FTE in 2020) and to build Tiriti capability across the Commission. Since our last reporting period, Ahi Kaa has expanded to nine FTE with the addition of three Kaitahutahu Rangatahi, a Kaitahutahu Panonitanga Tiriti, and Kaitahutahu Kaupapa Matua.

Working in partnership: Housing Guidelines

In August 2021 the Commission released its [Framework Guidelines on the Right to a Decent Home in Aotearoa](#). The Commission worked in partnership with the Pou Tangata of the NICF, as well as with Community Housing Aotearoa and Te Matapihi Māori Housing Network. Following on from that work, the Commission has also undertaken work on a discussion paper looking at Te Ao Māori understandings of accountability within the context of the Commission’s Housing Inquiry into the provision of rights to a decent home. This discussion paper will form the basis of the Commission’s engagement approach to exploring accountability mechanisms for the housing sector with Māori partners.

National Action Plan Against Racism

The Commission has also been working with the Ministry of Justice, as it leads the development of a [national action plan against racism](#) in partnership with NICF. To lead the work in this space, a National Anti-Racism Taskforce (2021/22) was appointed, which comprised distinguished Tangata Whenua and subject-matter experts, to support the Race Relations Commissioner. This also led to the creation of both a Tangata Whenua caucus and a Tangata Tiriti caucus, which provided the Commission with guidance, input and feedback throughout the process.

To help develop the initial Plan, the Commission carried out community engagements that identified priority actions to eliminate racial discrimination. From these, the Commission developed a community engagement report, *Ki te whaiao, ki te ao Mārama*, for developing a National Action Plan Against Racism. Accompanying the Community engagement report is *Maranga Mai!*, which was published in January 2023.



Kaitahutahu Hemi Pirihi and Kaihautū Whakawhanaungatanga-ā-Iwi Race Relations Commissioner Meng Foon

UN Declaration on the Rights of Indigenous People (UNDRIP)

The Commission has worked in partnership with representatives of Pou Tikanga from NICF and Te Puni Kōkiri to develop a national action plan to implement the Declaration Plan. Ahi Kaa have participated at both the working group and steering group levels of the project. The first part of the two-step engagement process for developing a plan was completed between September 2021 and April 2022, with 76 targeted engagement workshops held with Tangata Whenua groups. Ahi Kaa were critical in the development and implementation of this targeted engagement.

Feedback from these engagements covered a range of issues, including participation in kāwanatanga, te reo, health, education, justice, lands and taiao. However, there was a clear and consistent overarching theme in relation to tino rangatiratanga, and strengthening the ability of whānau, hapū and iwi to exercise their rangatiratanga without impediment. Feedback from the targeted engagement has been used to help develop the UNDRIP plan.

Progress Towards Strategic Objectives

The Commission operates in a complex social and economic context. The human rights conventions and treaties are many and they encompass a broad range of issues. Prioritisation is a critical element of our annual work programme, acknowledging that our outcomes are often long-term, achieved incrementally and in collaboration with multiple stakeholders.

Our Statement of Intent for the period 2021/22 to 2024/25 sets out our strategic priorities and the outcomes we seek:

- knowledge of Te Tiriti and human rights
- inclusive Tiriti-based communities
- accountable duty-bearers
- effective Tiriti-based remedies

Our strategic objectives are the roadmap that guide the Commission's work for the period 2021/22 to 2024/25. Our performance measurement framework outlines how the outcomes we want to achieve (our intentions) are supported by the services we provide (our outputs) and our organisational culture.

In reporting against the indicators, we have focused on case studies, partnerships and projects to demonstrate our performance.

Outcome 1: Knowledge of Te Tiriti and human rights

Everyone in Aotearoa New Zealand knows what their Tiriti and human rights and responsibilities are and feels empowered to advocate on their own behalf. Tangata Whenua clearly understand and exercise the pre-existing tino rangatiratanga rights affirmed in Te Whakaputanga and Te Tiriti o Waitangi. They also understand human rights, and the relationship between Tiriti rights and human rights.

Performance expectation

- Communicate and promote Te Tiriti o Waitangi and human rights.
- Undertake research to inform communications and the development of strategies, campaigns, guidelines and toolkits.
- Develop strategies, campaigns, guidelines and toolkits to support understanding, empowerment and advocacy.
- Provide education, advocacy and advice (including legal interventions and submissions).

What this looks like

Our research, campaigns, inquiries, guidelines, submissions and advice:

- provide public information on Tiriti and human rights issues
- promote and advocate for the issues raised
- influence and build capacity in decision makers and other stakeholders to take action to address identified Tiriti and human rights issues
- are viewed as credible and useful by stakeholders

How well did we do?

Our information resources, services, inquiries and campaigns reach, inform and influence users and audiences. This includes:

- A [series of briefings on the human rights and Tiriti](#) implications of the Government's COVID-19 protection framework for the public and policy makers published on our website.
- The publication of the [Framework Guidelines on the Right to a Decent Home in Aotearoa](#), providing a human rights analysis of the housing system, generated strong media and uptake.
- [School Uniform Guidelines](#) to promote inclusion and diversity in schools received strong interest from schools around the country.
- Implementation of an engagement strategy with the community sector on the new Conversion Practices Therapy legislation and service.
- Providing a national forum on race relations and Te Tiriti as part of Race Relations Week.
- Over 20 formal submissions to Parliamentary select committees and government agencies on Bills and proposed policy reforms. These include submissions on areas of major reform, such as the Pae Ora Legislation Bill, the Oranga Tamariki Oversight and the Children and Young Person's Commission Bill, and the Regulations Review Inquiry into the COVID-19 Protection Framework.

Outcome 2: Inclusive Tiriti-based communities

Communities are welcoming, inclusive and empowered to engage with each other and with government to enhance Te Tiriti, human rights and harmonious relationships. Tangata Whenua are free from othering, white supremacy, racism, and colonialism, and belong as the people of the land in their ūkaipōtanga as mana whenua. They are accepted and included, and able to live as Tangata Whenua with their tino rangatiratanga, lands, resources, ways of life and beliefs.

Performance expectation

- Measure and report on perceptions of inclusivity and belonging.
- Develop and share guidelines and tools.

What this looks like

- Community engagement on human rights and Te Tiriti issues.
- Facilitating opportunities for new audiences to consider human rights and Te Tiriti.
- Commissioning research to increase our understanding of human rights issues.

How well did we do?

Our education and information resources increase Tiriti and human rights knowledge and contribute to changes in attitudes and behaviours. This includes:

- a national campaign promoting harmonious relations, [Dial-it Down](#), which was launched in September 2022.
- the commissioning of the first-ever [national prevalence survey on workplace bullying and harassment](#), providing baseline data for the Commission and civil society partners – providing evidence for the disabled persons advisory group input into the government process.
- engagement with over 470 individuals and groups on their vision for a racist-free Aotearoa, providing a diverse community voice into the Government’s National Action Plan Against Racism.
- completing a co-design process with disabled people and representative organisations to develop insights into attitudes toward disability – the first step of [Project Mobilise](#), a campaign to improve attitudes towards disabled people.

Outcome 3: Accountable duty-bearers

Government and other duty-bearers are held to account for improving performance against domestic and international Te Tiriti and human rights commitments. Tangata Whenua have mechanisms to effectively hold Government and other duty-bearers to account for improving performance against pre-existing, Tiriti and human rights responsibilities and commitments.

Performance expectation

- Inquire into, report on, and highlight duty-bearers' performance against commitments.
- Identify and share case studies of performance by duty-bearers.

What this looks like

- Implementing our international monitoring and reporting obligations as Aotearoa's NHRI.
- Responding to significant human rights concerns.
- Contributing human rights analysis to government and other duty-bearer processes.

How well did we do?

- An [urgent inquiry was conducted into support for disabled people and their whānau](#) during the Omicron phase of the COVID-19 pandemic, with a final report delivered on 20 April 2022. This resulted in a swift response from Government on actions planned or under way that respond to 6 of the Inquiry's key issues and 14 recommendations for Government.
- The commissioning of [evidence reports on Violence and Abuse Towards Disabled People/ Whaikaha Māori](#). The report findings were used by the HRC and Disabled Persons Organisations to provide input into the Joint Venture for the Prevention of Family and Sexual Violence.
- Working collaboratively with TPK and the NICF to develop a Declaration Plan under the United Nations Declaration on the Rights of Indigenous Peoples – providing advice at both the Steering Group and Working Group levels.
- Partnering with the Australian Human Rights Commission on the development and publication for FIFA of a human rights assessment for the FIFA Women's World Cup 2023, assisting in meeting New Zealand's obligations as a host nation alongside Australia.
- Publication of the Women in Prisons Report, [First do No Harm: Segregation, Restraint and Pepper Spray use in women's prisons in New Zealand](#). The report calls for a unique response that centres on the particular needs and challenges of women in prison and helps facilitate a transition in attitudes and practices on the ground. The report was released alongside reports published by the independent Corrections inspectorate.
- Legal interventions: In 2021/22 the Commission appeared as an intervener in important Supreme Court cases regarding the rights of disabled people to legal capacity (TUV v Chief of New Zealand Defence Force) and the impact of de-platforming on freedom of expression (Moncrief-Spittle v RFAL).
- The Commission also participated and appeared as an intervener in the Coronial Inquiry into the 15 March 2019 mosque attacks and the Royal Commission of Inquiry on Abuse in Care hearings on Lake Alice.

Outcome 4: Effective Tiriti-based remedies

Effective remedies are available to individuals and communities for breaches of their Tiriti and human rights. Iwi, hapū and whānau are able to access remedies for breaches of their pre-existing rights affirmed in Te Whakaputanga, Te Tiriti and their human rights.

Performance expectation

- Provide education, advocacy and advice on systemic issues.
- Provide an effective dispute resolution service.
- Provide legal representation under the Human Rights Act 1993.

What this looks like

- Information and advice are provided online and in person.
- People are supported to act on their human rights.
- Appropriate redress pathways are offered to complainants.

How well did we do?

This reporting period:

- 10,036 enquiries and complaints were closed.
- 1,737 complaints of alleged discrimination were finalised and closed. Of these, 97 percent were closed within 12 months. (Our traditional KPI is 80 percent closed in 12 months).
- The Director of Human Rights Proceedings granted legal representation to 13 applicants.

Our Statement of Performance section provides our end-of-year results for each of our outcome measures.

Our Performance Story – Case Studies

Given the complexities of human rights, we demonstrate our impact and influence on outcomes through case studies.

Strategic Priority: Eliminating Violence and Abuse

Case study: Experiences of workplace bullying, sexual and racial harassment in Aotearoa New Zealand

Everybody has a fundamental right to work, be safe in their workplace, be free from violence and discrimination, and to just and favourable work conditions. Acts of violence inflicted on workers in their workplace affect productivity, safety, sense of self-esteem, remuneration, and opportunity to develop and progress.

As this is a poorly researched area, the Commission did not have the evidence base to inform human rights advocacy to eliminate these acts of violence and help realise fundamental rights. The EEO Commissioner continued to hear of workers' experiences of bullying, racial harassment, and sexual harassment in the workplace. Survivors told us how difficult it was to access and receive support from within their workplaces, and through formal channels.

The Commission partnered with Kantar Public to design and conduct the first-ever national survey that shows the prevalence of the various forms of violence in the workplace, disaggregated by gender, ethnicity, disability status, SOGIESC (sexual orientation, gender identity, gender expression and sex characteristics), length of time in the country, and by industry. We also measured complaint rates, satisfaction with the existing response systems for survivors, and what form of support should have been in place.

Racial harassment: The research showed that 39 percent of workers said they had been racially harassed at work.

Sexual harassment: Around 30 percent of workers reported being sexually harassed in the last five years. This was most common in the healthcare and social assistance sector, where 41 percent of workers reported being sexually

harassed. Young people working in hospitality were especially likely to be subject to sexual harassment.

Bullying: More than a third of respondents said that they have experienced some form of harassment at work in the past five years. Younger workers are more susceptible to bullying. Bullying is especially high among disabled workers (52 percent), bisexual (39 percent), and Pacific workers (26 percent).

Impacts on survivors: Nearly two-thirds of workers (63 percent) experienced some kind of ongoing impact of the harassment or bullying in the previous five years.

The study found that only 24 percent of those who reported being mistreated raised a formal complaint. It also found that workers don't complain or seek support for fear of the consequences (45 percent), or felt that the situation did not warrant it (44 percent). Distrust in the system is also evident – 35 percent felt complaining would be ineffective due to the workplace cultural norms, and 28 percent distrusted their employer to handle it correctly. A lack of reporting mechanisms is also evident.

From this new body of evidence, we hope to further protect that right by building advocacy and increasing understanding among government and business about the extent and effects of violence in the workplace; change laws and systems for survivors; and spark constructive change to end workplace violence. The EEO Commissioner is using this study to inform its call on Government to act on the recommendations of the Pacific Pay Gap Inquiry, including to ratify ILO 190 – Violence and Harassment Convention.

Strategic Priority: Eliminating Poverty

Case study: Housing inquiry

The launch of the [Framework Guidelines on the Right to a Decent Home in Aotearoa](#) (Guidelines) in 2021 set the foundation for an inquiry into the right to a decent home in Aotearoa New Zealand.

The Inquiry is looking into a range of human rights issues around housing and has provided constructive recommendations for a range of stakeholders. It also highlights the voices of those most affected by the housing human rights crisis.

Our first report, [Strengthening Accountability and Participation in the Housing System](#), considered the new Government Policy Statement on Housing and Urban Development and MAIHI Ka Ora – The National Māori Housing Strategy, through the lens provided by the Guidelines.

The report gives particular attention to two key features of the right to a decent home grounded on Te Tiriti o Waitangi: constructive accountability, and public participation and engagement.

This first report frames constructive accountability as monitoring, review, and remedial action. It focuses on accountability in the kāwanatanga sphere, noting that ‘monitoring, review, and remedial action’ may not be fully consistent with Te Ao Māori conceptions of accountability. Since the publication of the first report, the Inquiry has commissioned researchers to develop a discussion paper that considers constructive accountability within a Te Ao Māori and tino rangatiratanga context. This work will help to inform a deeper understanding of accountability in Aotearoa.

For many years, Aotearoa has lacked a way of measuring enjoyment (or not) of the right to a decent home. For the first time in Aotearoa, the Human Rights Commission introduces a methodology to measure the progressive realisation of the right to a decent home grounded on Te Tiriti o Waitangi.

We have developed a tool called ‘Measuring Progress’, with support from staff seconded from Stats NZ. This tool looks at whether the right to a decent home is improving over time for everyone in Aotearoa.

As a starting point, we are measuring progress across seven housing ‘decency’ principles identified by the United Nations. These seven principles are among the main features of the right to a decent home and include:

1. An affordable home
2. A habitable home
3. An accessible home
4. Security of tenure
5. A home located near schools, employment, and healthcare
6. A home which provides access to key services
7. A home that is culturally adequate

So far, the Commission has released data and findings related to affordability and habitability. Throughout 2022, we will release data that relate to other dimensions of the right to a decent home, and explanations of what that data means. In this way, the [Measuring Progress](#) tool will help to capture whether the right to a decent home is progressively improving for everyone in Aotearoa.

Strategic Priority: Inclusion, Equality and Belonging

Case study: Inquiry into the impact of Omicron on disabled people spurs action

A fast-paced inquiry into the impact of Omicron on the disabled community led to responsive Government engagement with the community and pre-empted the announcement of more funding to support the wellbeing of disabled people.

Disability Rights Commissioner Paula Tesoriero launched the inquiry in March 2022 out of concern that Omicron's high rate of transmission, combined with the easing of public health restrictions, would put disabled people and tangata whaikaha Māori at greater risk than non-disabled people.

Disabled people are more likely to have long-term health conditions than non-disabled people – and international evidence has shown they are at greater risk of long-term illness, or death, than non-disabled people.

The Commissioner was also responding to concerns about the effect of the pandemic on an already stretched disability support system, which needed to ensure continuity of key services and the safety of disabled people.

Published in April 2022, the [Inquiry into the Support of Disabled People and Whānau during Omicron](#) found many experienced stress and confusion, and their wellbeing was put at risk.

The Commissioner and disability advocates met with Government shortly after the inquiry was announced. In May 2022 the Social Development Minister announced specific funding for disabled people and stated that the Government would be working with disabled people to decide the best support options.

The updated Care in the Community package also included specific funding for personal protective equipment (PPE) for at-risk communities, as well as for people providing support services.

By launching the inquiry the Commissioner sought to understand:

- whether there was an adequate, clearly communicated plan for how the needs of disabled people would be met during the Omicron outbreak
- whether there was bespoke information about the public health response accessible for disabled people
- the implications of new testing arrangements for disabled people
- whether community in care initiatives adequately catered to the needs of disabled people

The inquiry gathered information from 30 key disability organisations and networks about what they understood to be the experience of disabled people and their whānau.

The Disability Rights Commissioner acknowledged findings from the inquiry that there had been some good experiences such as support and solidarity from Māori and Pacific organisations, and the support and information disabled people provided to each other, but most experiences were stressful.

Key recommendations from the inquiry called for the Government to work in partnership with disabled people in all their planning. This included making information more accessible and making it easier for disabled people to get what they needed, such as masks and rapid antigen tests (RATs).

Also recommended was a 24-hour, 7-day-a-week service that disabled people could contact to get support if their usual support person was not able to work. More flexibility and planning were also needed in a range of areas, such as how learning could continue if disabled students were unable to attend school.

Submissions to the inquiry called for a stronger commitment to Te Tiriti o Waitangi by government agencies, so tāngata whaikaha Māori and their whānau were able to express mana motuhake, and to ensure that government services and funding met their needs and aspirations.

The Disability Rights Commissioner noted that the Government had responded positively, collaboratively, and with urgency, including establishing a work programme which included improved information and access to vaccination services. However, a longer-term response was needed for how governments planned for and responded to the needs of disabled people and tāngata whaikaha Māori.



Former Kaihautū Tika Hauātanga Disability Rights Commissioner Paula Tesoriero

Case study: The Commission’s response to the March 15 terrorist attack on Christchurch masjidain

The Commission’s response to the terrorist attack on Christchurch masjidain has been a key focus for the Race Relations Commissioner over the past year. The Commission’s work has included engagement with the Collective Impact Board, Kāpuia – the Ministerial Advisory Group, supporting affected families with information and advice through the coronial process, meeting with affected families, and monitoring the Government’s implementation of the 44 recommendations from the Royal Commission of Inquiry. The Commission also appeared as an intervener in the coronial hearings held in February 2022 and made submissions on a human rights approach to determining the scope of the coronial inquiry.

Ongoing engagement with the Muslim community

The Race Relations Commissioner has continued to engage regularly with the Muslim community through one-on-one relationships, meetings with peak bodies, and attending community events and meetings. This has been to ensure the door is always open between the community and the Commission so we can act quickly on any areas of concern. We can also assist by promoting the positive activities and achievements of the community. Commission staff and lawyers involved with the coronial inquiry met with members of the affected community to provide information and help them navigate the coronial process.

Monitoring the recommendations from the Royal Commission of Inquiry

At the beginning of 2022, the Commission began independently monitoring the Government’s implementation of the recommendations, with a view to tracking and assessing progress in order to hold duty-bearers to account. The Commission selected 16 recommendations² to focus on. These recommendations were selected because of their direct implications for the affected communities and the risks to communities if they were not progressed and implemented.

The Government’s monitoring of the recommendations is currently being undertaken by the Department of Prime Minister and Cabinet (DPMC) and the Federation of the Islamic Association of New Zealand (FIANZ). Our monitoring is independent from this process and designed to avoid placing any further burden on the affected communities. As part of this process, the Commission has been independently monitoring the 16 recommendations focused on to assess and report upon whether the intended outcome was being achieved.

² Countering Violent Extremism 4, 15, 34; Social Cohesion 29, 31, 32, 37; Support for those affected 25, 26, 27; Youth 36; Hate crime 39, 40, 42; Public sector 35, 44.

Strategic Priority: Popularising Human Rights and Te Tiriti o Waitangi

Case Study: FIFA Women's World Cup 2023 human rights risk assessment

In 2020, Australia and New Zealand won the bid to jointly host the 2023 FIFA Women's World Cup. Human rights and sustainability were highlighted in the joint bid, with emphasis on community and stakeholder engagement, partnership and co-design with indigenous peoples, and partnership with National Human Rights Institutions (NHRIs) on both sides of the Tasman.

The Commission (NZHRC) and Australian Human Rights Commission (AHRC) both engaged with FIFA during their very early tournament planning in 2020 and 2021. FIFA outlined their intention to develop a human rights risk assessment to identify, understand and prioritise human rights-related risks and opportunities associated with the tournament. This assessment would inform FIFA's drafting and development of a Sustainability Strategy for the tournament.

FIFA and the two member associations (Football Australia and New Zealand Football) held initial exchanges with both AHRC and NZHRC to explore ways to collaborate on the assessment. FIFA initially proposed to engage an external consultant to lead the assessment, but with significant input from each NHRI on key focus areas, stakeholder engagement, review, and prioritisation of salient areas.

Both the Commission and AHRC showed our strong interest in supporting the process through staff expertise as well as our extensive relationships and convening powers with our respective national stakeholders. AHRC responded to FIFA proposing to undertake this human rights risk assessment directly, working collaboratively with us. AHRC would lead the project, with the Commission coordinating and leading the Aotearoa New Zealand consultations and providing input and review into the report from a country-specific perspective.

NZHRC identified this project as a priority for multiple reasons:

- It was an opportunity to promote human rights through a mega sporting event that would bring together athletes and spectators from all over the world. FIFA emphasised that this tournament would build on the human rights and sustainability work undertaken in previous FIFA tournaments, and that they were interested in going further to develop the 2023 WWC as a world-leading tournament demonstrating human rights in sport.
- It was an opportunity to work in partnership with AHRC. This was a new style of working between two NHRIs, and although AHRC held the lead role, in practice we worked very closely together across the whole process. In particular, this partnership opportunity allowed NZHRC to share its Tiriti-based approach and engagement with Tangata Whenua, following AHRC's interest in learning more about this approach to indigenous rights.
- It was an opportunity to ensure that a tournament co-hosted in Aotearoa New Zealand appropriately reflected Te Tiriti o Waitangi obligations of partnership and upheld Tangata Whenua interests – a mega sporting event that represented a 'Te Tiriti o Waitangi' exemplar as well as a human rights exemplar.
- It was an opportunity to build on the Commission's engagement and expertise in the sport and human rights portfolio and the sporting sector. Sporting stakeholders we engaged with during consultation were extremely open to learning more about human rights responsibilities and opportunities, and exploring how the sporting system could better uphold human rights.



Kaihautū Ōritenga mahi Equal Employment Opportunities Commissioner Saunoamaali'i Karanina Sumeo

The objectives of the project were to:

- identify and prioritise human rights-related areas to be addressed as part of the Sustainability Strategy for 2023 FWWC
- identify and prioritise the most salient human rights risks according to a customised risk matrix
- create a series of recommendations which FIFA and other key stakeholders (local tournament entity, host cities, and host country governments) should take into consideration in preparation for the tournament. These recommendations include risk mitigation, dispute resolution mechanisms, and opportunities to promote human rights excellence in mega-sporting events.

Together with AHRC, we used the United Nations Guiding Principles on Business and Human Rights, desk-based research, and a series of stakeholder/community consultations to inform this work. In Aotearoa, we were also informed by our Commission's commitment toward becoming a Tiriti o Waitangi-based organisation.

We identified key stakeholder and community groups and held a series of roundtable discussions – some with both Australian and New Zealand participants, and others country-specific.

The risk assessment identified a series of key risk areas including athlete rights, worker rights, media risks, event risks, and gender equality and discrimination. It plotted these risks onto a saliency matrix against criteria (likelihood, scale, scope, and remediability) and risk ranking. Alongside the assessment and saliency matrix, the final report also outlined a series of recommendations which had either emerged naturally through the consultation process, or that were developed as we analysed the themes and our own research.

The final report was delivered to FIFA in December 2021 and is now publicly available. FIFA's Sustainability team is in the process of working through the risks and our recommendations, to implement them as part of the Sustainability Strategy.

Legal Interventions, Submissions and International Reporting

Overview

The Commission makes submissions for law and policy makers at all levels on the human rights impacts of proposed legislation and policy. We also have functions under the Human Rights Act to appear and make submissions as an intervener in court cases that have implications for human rights in New Zealand, and to monitor New Zealand's obligations and reporting under international human rights treaties and instruments.

Legal interventions

The Commission appeared as an intervener in landmark Supreme Court cases that were heard or determined in 2021/22. These considered three strikes sentencing (Fitzgerald v R), the rights of disabled people to legal capacity (TUV v Chief of the New Zealand Defence Force), and the 'de-platforming' impact of venue cancellation on freedom of expression (Moncrief-Spittle v RFAL). The Commission also appeared and made submissions in the Coroner's Court hearings on the scope of the Coronial Inquiry into the 15 March 2019 masjidain attacks and the Royal Commission of Inquiry on Abuse in Care Lake Alice hearings. The Commission has also been developing its intervention function in the Waitangi Tribunal and will be making submissions in the upcoming WAI3060 Justice System Kaupapa Inquiry.

Submissions

Over the 2021/22 year the Commission has provided over 20 formal submissions to Parliamentary select committees and government agencies on Bills and proposed

policy reforms. These include submissions on areas of major reform or public policy activity, such as the Pae Ora Legislation Bill, the Oranga Tamariki Oversight and the Children and Young Person's Commission Bill, and the Regulations Review Inquiry into the COVID-19 Protection Framework.

International human rights reporting

While the COVID-19 pandemic has delayed the UN reporting processes, there has been recent activity. In February 2022, the Commission issued its inaugural [mid-term report to the UN Human Rights Council on New Zealand's Third Universal Periodic Review](#). The Commission also provided submissions in June 2022 to the UN Committee on the Rights of Persons with Disabilities as part of New Zealand's second and third period review under the Convention on the Rights of Persons with Disabilities (which took place in August 2022). Submissions were also prepared for the UN Committee on the Rights of the Child ahead of New Zealand's sixth periodic review under the Convention on the Rights of the Child (to be undertaken in 2022/23). In June 2022, the Commission also made a submission to the UN Committee on the Elimination of Discrimination Against Women regarding the Committee's preparation of a List of Issues prior to New Zealand's ninth periodic review under the Convention on the Elimination of Discrimination Against Women.

Enquiries and Complaints

Overview

The 2021/22 year was the Commission's busiest yet in terms of enquiries and complaints volumes.

- Of **9,963** enquiries and complaints received, 4,838 related to the COVID-19 pandemic. **10,036** enquiries and complaints were closed.
- Of the 9,963 received, **1,792** were complaints of alleged unlawful discrimination. **1,737** complaints of alleged discrimination were closed.

The Commission established the Human Rights Information and Support Services team, offering expanded services for concerns that do not meet the criteria to progress as complaints under Part 3 of the Act. It also began work towards establishing a team later in 2022 to respond to conversion practices complaints.

Human Rights Information and Support Services

The Human Rights Information and Support Services (HRISS) team was established in September 2021, building on the previous Infoline team. The newly expanded team is the first point of contact with the Commission, responding to all enquiries and triaging complaints alleging unlawful discrimination for dispute resolution.

As well as triaging complaints and explaining the Human Rights Act, the enhanced service seeks to provide support and information to respond to all other queries.

Our developing sub-threshold services

The Commission can now offer facilitation for complaints about harmful speech and other human rights concerns that do not reach the threshold to progress as complaints under Part 3 of the Act, but that do engage the Commission's section 5 role in relation to encouraging

harmonious relations. These services and complaints are sometimes referred to as 'sub-threshold'.

Initial funding for the expanded service came from government funding targeted at improving social cohesion following the terror attacks on Christchurch mosques. The service offers support and facilitation in situations where racism and harmful speech are causing harm, even when they are not unlawful.

In 2021/22, we received more than 170 complaints about racism or harmful speech. Depending on the context and the needs of the people involved, we responded in a variety of ways, including:

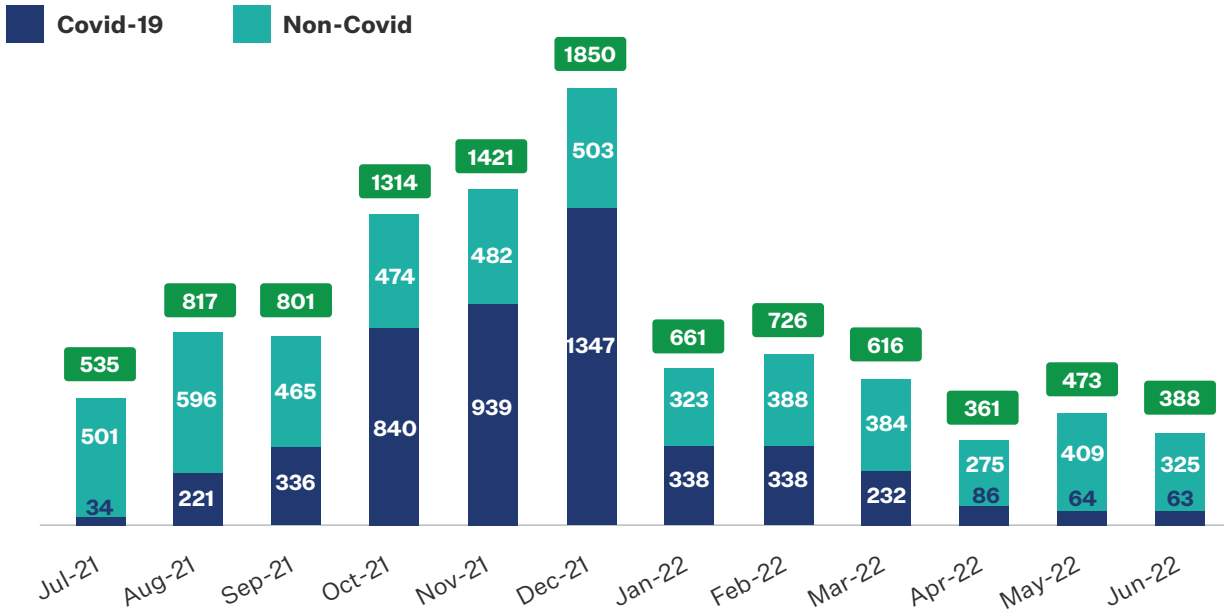
- supporting people with information to help them address racism in their workplaces
- offering to facilitate conversations between neighbours
- linking with the Race Relations Commissioner and the staff directly supporting the Commissioner
- connecting people with relevant agencies like Netsafe, Police or the Ombudsman

The unprecedented influx of COVID-related enquiries and complaints delayed development of new services. As shown in the next section, the influx came immediately after the launch of the expanded service in September.

Enquiries and complaints trends

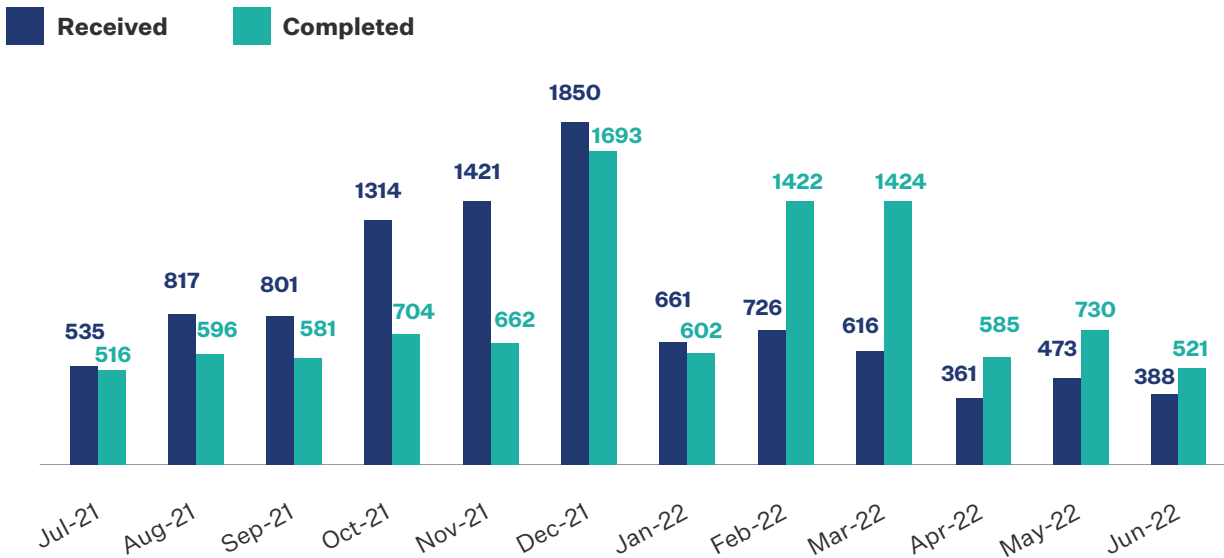
The following graph shows all enquiries and complaints dealt with by the Commission in the reporting year. It shows a reasonably high and steady flow of enquiries and complaints not related to COVID-19, and an unprecedented influx of enquiries and complaints in late 2021 associated with COVID-19.

Enquiries and complaints



By the end of the reporting year, most of the influx had been processed and wait times reduced. Integration of the database, email and voicemail systems also created efficiencies and improved accuracy.

The below graph shows all enquiries and complaints the Commission dealt with.



Throughout the period, the Commission sought to prioritise the most urgent and serious matters where we were able to offer support. This included:

- connecting highly distressed people with mental health crisis intervention
- connecting people in high need with appropriate social work and counselling services
- urgently triaging the highest-priority complaints alleging unlawful discrimination
- facilitating prompt communication between the public and other parts of the Commission

In 2021/22, the Human Rights Information and Support Service responded to 7,657 enquiries.³ Common examples included:

- renters with issues with their home, to whom we provided tenancy law information and referrals, including referrals to the Commission’s national inquiry into the right to a decent home
- people experiencing homelessness, who we linked with local social service providers and Work and Income
- people with issues with ACC or Work and Income, to whom we explained internal and independent complaints processes
- people reporting bullying in employment unrelated to a prohibited ground of discrimination. We referred these people to employment law sources and to government employment dispute resolution services



The Commission also prepared to triage conversion practices complaints, with new legislation coming into force in August 2022.

COVID-19 enquiries

In 2021/22 the Commission experienced an unprecedented volume of enquiries and complaints due to the COVID-19 pandemic.

- 989 complaints relating to COVID-19 were resolved through the Dispute Resolution process
- The Human Rights Information and Support Services team received an additional 3,849 enquiries
- Common topics included face masks, vaccine exemptions and vaccine passports, and vaccination mandates in employment
- Common outcomes have included offering an explanation of the Human Rights Act, providing information and resources, and acknowledging the enquirer’s concerns/ comments
- Outcomes of dispute resolution included ensuring people with mask exemptions could access essential services near them



Mega-matters

‘Mega-matters’ are high-profile issues that gain traction in the media and prompt a significant number of enquiries and complaints about the issue/s raised. The Commission recorded six non-COVID mega-matters during the year.

In 2021/22, aside from the COVID-19 mega-matter, only three mega-matters reached double figures:

- 44 enquiries about the Commission’s payment of a koha at a hui hosted by the Mongrel Mob
- 36 enquiries relating to the situation in Afghanistan – mainly people from Afghanistan already in New Zealand wanting to bring family or friends in Afghanistan to New Zealand

³ Other enquiries and complaints were received by HRISS but processed by Dispute Resolution or other teams.

- 11 complaints alleging that Minister Poto Williams was racist in saying her role was to represent Māori and Pasifika

Establishment of service to respond to conversion practices

With the passing of the Conversion Practices Prohibition Legislation Bill in February 2022, the Commission was designated as the agency responsible for being part of a civil redress scheme for complaints alleging that conversion practices have been performed, or arranged to be performed, on a person. The Cabinet Social Wellbeing Committee approved \$2.25 million funding (over two years).

The Commission launched its conversion practices services in August 2022. Survivors and community representatives have been consulted throughout this process to ensure the service reflects their diverse and complex needs. The Commission is working with the sector to develop harm and prevention awareness in respect of conversion practices.

Dispute resolution

The Commission has a mandate to provide a dispute resolution service, including mediation, between parties under sections 76 and 77 (in Part 3) of the Human Rights Act (the Act) for complaints alleging unlawful discrimination.⁴

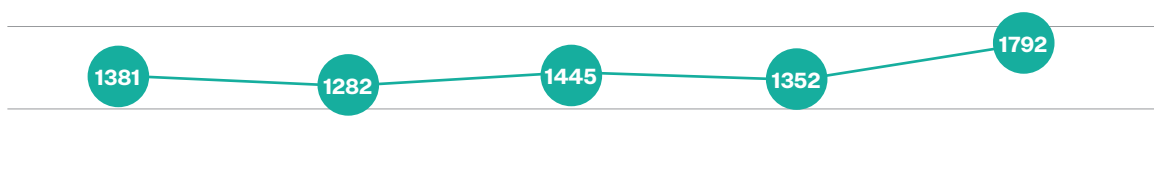
The dispute resolution service is central to the Commission’s role in protecting and promoting human rights. As well as resolving complaints, it’s an opportunity to educate and enable outcomes that address systemic causes of discrimination. The dispute resolution service is also an important source of information to help understand trends that may exist, which can inform education, policy, and broader research work.⁵

Dispute resolution for complaints of alleged discrimination

2021/22 was our busiest year ever, with 347 more complaints than our previous busiest year ever (2019/20), and 440 more than in 2020/21. Of the 1,792 complaints received in 2021/22, there were 789 about the public sector, and 977 about the private sector. Twenty-six involved both sectors (eg, employment in the public sector).

In terms of trends, the graph below shows the numbers received in the last five years, and the significant increase in 2021/22 (mainly due to the COVID-19 pandemic).

Annual numbers of complaints of unlawful discrimination received in the last 5 years, from 1,381 in 2017/18 to 1,792 in 2021/22



⁴ Unlawful discrimination includes other forms of discrimination such as sexual and racial harassment, racial disharmony, victimisation, where an employer treats an employee adversely because the employee experienced family violence, and complaints about advertisements.

⁵ Information used is anonymised and generally of a statistical nature, such as the data in this annual report.

‘Grounds’ of discrimination

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

Year	Disability	Race-related*	Sex	Age
2021/22	822**	181	54	47
2020/21	198	389	95	72
2019/20	249	383	110	93
2018/19	411	369	183	135
2017/18	425	426	244	150

* ‘Race-related’ can be any of the three prohibited grounds of ‘race’, ‘colour’, or ‘ethnic or national origin’. Often in a complaint more than one ground is cited.

** The 822 includes more than 600 complaints of alleged discrimination involving mask exemptions.

‘Other forms’ of discrimination

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
2021/22	30	5*	35
2020/21	39	72	50
2019/20	43	78	69
2018/19	79	59	106
2017/18	78	64	123

*The reduction in racial disharmony complaints most likely relates to the fact that these complaints rarely meet the legal threshold to progress to dispute resolution. With the newly expanded information and support service, these complaints are being dealt with earlier in the process and may be recorded differently than in the past, eg, as section 5 matters.

Mediations held

Many complaints of alleged unlawful discrimination are resolved without the need for a mediation meeting, particularly by early resolution for complaints of alleged unlawful discrimination in the private sector. During the year 94 mediation meetings were held. The mediation satisfaction survey result, on a 12-month rolling average, was that 80 percent of customers were ‘satisfied’ or ‘very satisfied’ with the mediation process (our KPI is 75 percent).

Outcomes of alleged unlawful discrimination complaints

The outcomes of closed alleged discrimination complaints over the past five years are shown in the following table.

	2017/18	2018/19	2019/20	2020/21	2021/22
Resolved or assistance given	1,036 (76%)	1,002 (74%)	1,036 (77%)	1,010 (77%)	1,402 (81%)
Withdrawn or discontinued, no action taken	212 (15%)	233 (17%)	212 (15%)	175 (14%)	231 (13%)
Referred to the Human Rights Review Tribunal	122 (9%)	115 (9%)	89 (7%)	106 (8%)	104 (6%)
Total	1,370	1,350	1,346	1,291	1,737

Systemic outcomes in 2021/22

Some outcomes from mediation have a broader application than just for the person who made the complaint. Some mediations may have more than one systemic outcome.

In 2021/22, arising from 99 complaints there were 151 systemic outcomes. This included many complaints from people with a mask exemption being refused access to goods and services. Some examples in the last three years:

- A cinema agreed to install a caption service.
- An Immigration application form was amended to accommodate the needs of dyslexic customers.
- A group of minors who were racially profiled received an apology and compensation, and the store provided education to its employees about unconscious bias.
- A rest home accepted a person with HIV status for palliative care, even though the GP had recommended not to.
- A hostel revised its policy and allowed languages other than English to be spoken in common areas of the hostel.
- A Sikh employee was allowed to keep wearing his kirpan (ceremonial ‘dagger’) under his clothing, after his employer explained the reasons to the person who complained.
- A mother living in a small town complained she and her autistic son were refused entry to a store as they cannot wear masks. Discussions between the parties via the mediator resulted in an agreement that her older children who don’t have face mask exemptions would collect the shopping after she had phoned in her order.

Timeliness of completing and closing complaints

Due to the varied nature of complaints, an average complaint handling timeframe isn't very meaningful, especially in times of a pandemic. A complaint about the provision of goods and services in the private sector may be resolved by early resolution (eg, a few phone calls) within a few days. A complaint against a public sector agency which results in a mediation meeting may take several months to arrange. Also, due to COVID-related restrictions, many people who were offered an online mediation meeting opted to wait for when an in-person mediation meeting could be held.

Noting the above qualification, our data is based on a 12-month rolling average. In August 2021 the average time for completion was 2.54 months. As at 30 June 2022 it was 3.92 months. This increase also reflects the effect of the huge volume of complaints involving mask exemptions, and delays in responding to them because we prioritised complaints involving urgent issues, eg those affecting employment, or complaints of sexual or racial harassment.

In 2021/22, 1,737 complaints of alleged discrimination were finalised and closed. Of these, 97 percent were closed within 12 months. (Our traditional KPI is 80 percent closed in 12 months).



Tikanga-based dispute resolution for Tangata Whenua

As part of the Commission's TBO journey, we offer a tikanga-based dispute resolution service. We have engaged the help of Tūhono NZ – a collective of dispute resolution practitioners who are proficient in this. Most often it has involved a co-mediation with a Tūhono NZ mediator and a Commission mediator working together.

Due to the confidential nature of dispute resolution, we are unable to disclose details of any individual cases or participants. There has been a good response to this service, which will continue to be developed.

Te Tari Whakatau Take Tika Tangata Office of Human Rights Proceedings

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).⁶

A demanding workload, staff changes and the effects of the COVID-19 pandemic have again tested this small Office over the reporting year. The Director and staff have responded well to these challenges, while also acknowledging that more can be done to assist individuals in access to justice. Although we are unable to report on them publicly, we are particularly pleased with a number of successful settlements achieved on behalf of clients this reporting year. In our view, this highlights a little-known success of this particular access to justice model, where we are able to achieve significant results for members of the public.

Going forward, however, the Director is concerned that ongoing resourcing pressure on the Office may have the potential to limit the number of applications the Office may be able to accept. The Director is also concerned that the Human Rights Review Tribunal faces additional resourcing pressures. The delay in receiving decisions following hearings is causing distress to our clients and undermines their faith in the administration of justice. We are hopeful that the Tribunal will be granted additional resources to meet the needs of its caseload.



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

Summary of decisions made

The Director made 59 decisions on applications for representation in the Tribunal. Of those, the Director decided to grant representation to 13 applicants: 8 grants were for representation in the Tribunal, and 5 were for representation for settlement attempts.

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

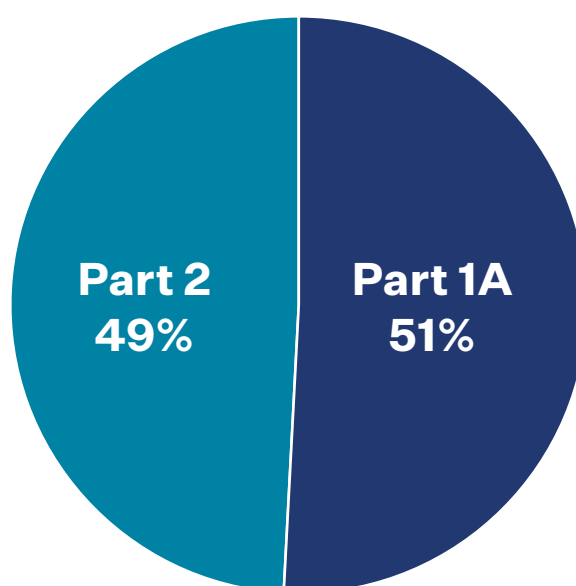
Expressed as a percentage, the Director provided representation to 22 percent of applicants overall.

⁶ 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).

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

Some 51 percent of the decisions made concerned complaints under Part 1A of the Human Rights Act 1993 (HRA)⁷ as against 49 percent that concerned complaints under Part 2 of the HRA.⁸

Percentage of complaints made under Part 1A and Part 2



⁷ 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).

⁸ Part 2 applies to unlawful discrimination complaints against private entities.

Part 1A complaints by entity, ground and decision

The following table 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 ⁹	Decision
ACC (4)	Disability (3) Race (1)	No (3) No (1)
District Health Board ¹⁰ (4)	Age (1) Employment Status (1) Race (1) Sex (1)	No (1) NFA (1) ¹¹ No (1) No (1)
Independent Crown Entity (1)	Disability (1)	NFA (1)
Inland Revenue Department (1)	Religious Belief (1)	No (1)
Kāinga Ora – Homes and Communities (1)	Disability (1)	No (1)
Medical Council of New Zealand (3)	Disability (1) Ethnic/National Origin (1) Sex (1)	No (1) No (1) No (1)
Ministry of Health (1)	Disability (1)	No (1)
Ministry of Justice (4)	Disability (2) No Jurisdiction (1) Racial Disharmony (1)	No (2) No (1) No (1)
Ministry of Social Development (2)	Disability (1) Marital Status (1)	No (1) No (1)
New Zealand Law Society (1)	Disability (1)	No (1)
New Zealand Police (3)	Disability (1) Family Status (1) Sex (1)	No (1) No (1) No (1)
Regional Council (1)	Sex (1)	No (1)
Tertiary Institutions (2)	Disability (1) Religious Belief (1)	No (1) No (1)
Waka Kotahi NZ Transport Agency (2)	Age (1) Disability (1)	No (1) No (1)

⁹ Where an applicant has relied on several grounds, a single primary ground has been isolated.

¹⁰ Now known as Health New Zealand.

¹¹ '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.

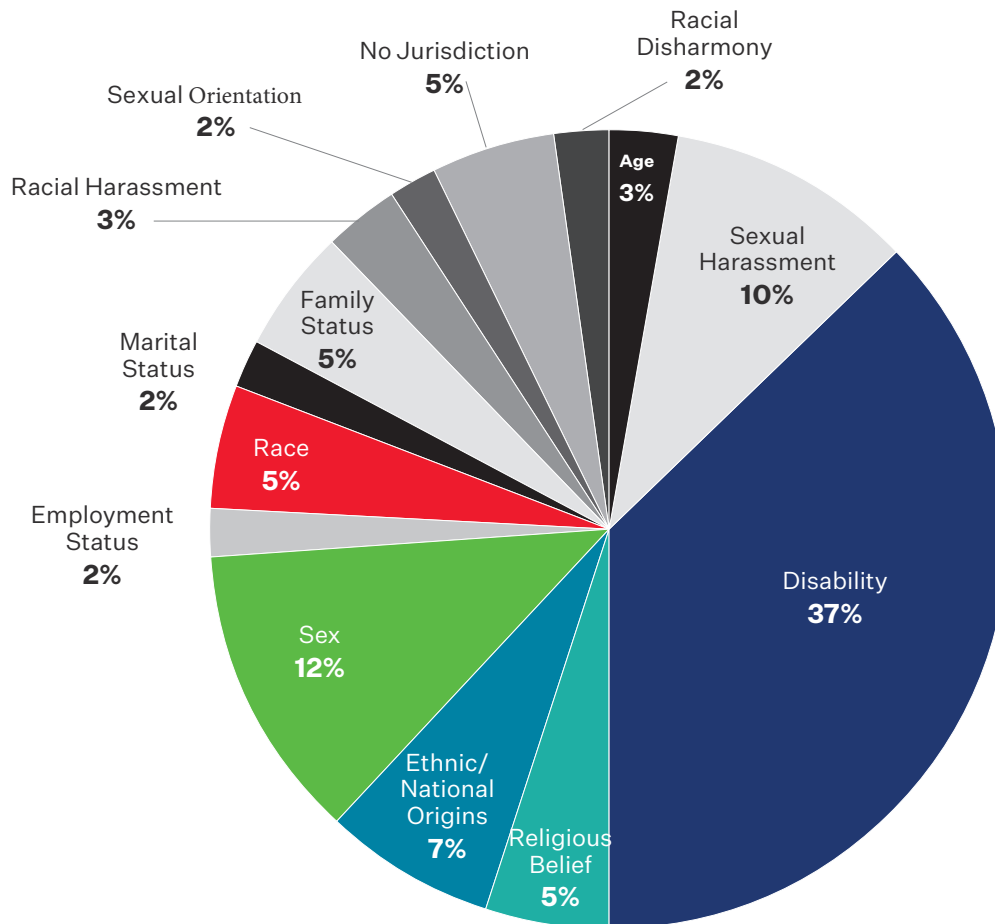
Area	Ground ¹²	Decision
Employment (19)	Disability (3) Ethnic/National Origin (2) Family Status (2) No Jurisdiction (1) Racial Harassment (2) Religious Belief (1) Sex (2) Sexual Harassment (6)	Yes (1), Yes (S) (1), No (1) No (2) Yes (S) (1), No (1) No (1) Yes (1), No (1) NFA (1) Yes (2) Yes (4), Yes (S) (1), NFA (1)
Goods & services (7)	Disability (4) Ethnic/National Origin (1) Race (1) Sexual Orientation (1)	Yes (S) (1), No (3) No (1) No (1) No (1)
Land, housing and other accommodation (3)	Disability (1) No Jurisdiction (1) Sex (1)	No (1) No (1) No (1)

¹² See n 9.

Decisions by ground

The following diagram shows all decisions, whether relating to Part 1A or Part 2, made by reference to the alleged prohibited grounds¹³ involved in the complaints, as a percentage.

Decisions by ground



The Director's Privacy Act functions

The Director also has statutory 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, deciding to take no further action in the matter following a successful settlement.

The Director also made 28 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.

¹³ See n 9.

Organisational Health and Capability

Corporate governance

The Board of Commissioners is our governance decision-making body. The Board's responsibilities include setting the strategic direction, reviewing overall performance and delivery, and ensuring statutory responsibilities are met.

The Board (consisting of the Chief Commissioner and Commissioners) holds formal Board meetings with reporting by the Chief Executive six times a year. These meetings facilitate reporting of progress against the Commission's business plan, allow senior management to provide updates from across the Commission's work, and provide a space for strategic review by the Board.

Our risk management framework provides a mechanism for proactively identifying and mitigating risks across the organisation, and for monitoring the operating environment. We are supported by our Audit and Finance Committee (chaired by an external member), as well as our internal auditors who conduct audit reviews and other assurance activities for our strategic planning and core business processes.

Operations

The Chief Executive is accountable for the management of operations (except OHRP). The Board holds the Chief Executive and staff to account by monitoring performance against priorities and ensuring that resources are used effectively and efficiently.

The Commission has been proactive in managing the ongoing risks from COVID-19. Supporting staff through the COVID pandemic was challenging, with the Auckland office in particular experiencing significant periods of lockdown. The Commission's leadership team met regularly to consider the official health

advice and communicate the changing situation to staff. Remote working arrangements were facilitated and when staff were welcomed back into Commission offices, they were encouraged to follow the Commission's COVID-19 management policy including COVID-safe practices and following public health orders and guidance as the public health settings shifted during the year.

The government pay restraint forced us to think more innovatively about terms and conditions that would promote staff wellbeing and a sense of being valued. Short-term funding also led to whole teams being recruited on fixed-term contracts. To respond to these challenges and that of the COVID-19 environment, significant effort has gone into supporting staff wellbeing and connection.

Enhancing our Corporate Services capability

The Commission reviewed the business services needed to support our organisation in the future. The agreed change process will increase both capability and capacity across our organisation services functions. It will also bring together related activity under the Chief Operating Officer role. The new structure, Hiranga Tōpū went live in October 2022.

Climate sustainability

As an organisation, connecting with people and communities is important, which creates a tension for us in terms of reducing our carbon impact. The Commission is continually reviewing and monitoring our air travel, using alternative ways of connecting, and we do not own fleet. We continue to maintain our commitment to an electronic document record management system facilitating digital record-keeping.

Good employer

We are committed to being a good employer. The principles and practice of equal employment opportunities are embedded in our people and

culture policies. We provide a flexible working environment which helps support our staff achieve work/life balance.

Our 2021/22 activities are summarised against the seven good-employer key elements:

Leadership, accountability and culture

- Establishing a pilot Te Tiriti and human rights induction programme for rollout to new and existing staff.
- An all-staff wananga on our TBO journey.
- Weekly te reo sessions to foster greater use of te reo.
- The AskYourTeam survey in early 2022 delivered positive results, with our top-scoring results recorded in the staff wellbeing and organisational culture categories. There was also very strong support for progressing our TBO journey and our COVID response.

Recruitment, selection and induction

- Robust recruitment and selection processes are employed to attract a diverse range of applicants and to ensure consistent decision-making.
- Selection processes include assessment of TBO capabilities.
- Effective onboarding takes place through standardised material and regular discussions.

Flexibility and work design

- New Working from Home and Flexible Working policies have been developed. The Commission's culture promotes autonomy, personal responsibility and flexibility, and helps support our staff achieve life/work balance. This includes provision of equipment at home or an allowance for home equipment and ergonomic assessment.
- Staff managing children during lockdown were enabled to work hours that suited family commitments.
- Strong focus on diversity and inclusion, including inclusive work practices.
- IT onboarding process for staff working from home.

Remuneration, recognition and conditions

- A collective employment agreement negotiated with the PSA until 2023, which supports enhanced productivity, is operating effectively.
- Generous leave provisions, EAP and supervision support.
- The annual remuneration review for 2021/22 enabled eligible increases by 2% in line with CEA commitments and smaller number of additional increases for pay parity reasons.
- We continue to maintain a strong working partnership with the PSA and meet regularly to consult on policies, career progression, COVID measures, and other matters such as sharing AskYourTeam findings.

Employee development, promotion and exit

- A career progression initiative provides clear pathway and process to progress to senior advisor.
- Staff members provided with secondment opportunities – eg, one staff member was seconded to the Ministry of Justice to support work on the proposed conversion practices prohibition; another to the Commission of Inquiry into Abuse in State Care. Secondees were received from MoJ and MPP.
- Review of employee turnover trends and reasons for exit are analysed to identify improvement opportunities.

Harassment and bullying prevention

- We maintain anti-harassment, anti-discrimination and anti-bullying policies.
- An independent Bullying and Harassment response service is available to all staff.

Safe and healthy environment

- Employee representation and involvement in the health and safety committee and related initiatives encourage engagement.
- Quarterly health and safety meetings.
- Regular office drills in place and ongoing training of office wardens.
- A comprehensive wellbeing programme tailored to our environment occurs throughout the year, including support during the COVID-19 response, free flu vaccinations, employee assistance programme (and alternative providers if appropriate), office and virtual home workstation assessments and sit/stand desks.
- Specific supervision is used regularly with particular functions, eg, mediation services
- Office COVID guidelines were conservative given the number of staff with complex health conditions.
- Staff had flexibility to negotiate working arrangements to manage their health during peak COVID.
- All staff given 2 days special leave to manage lockdown stress.
- All-organisation check-ins twice weekly during lockdown.
- Free RAT tests and masks available to all staff.
- COVID wellbeing packs provided for staff who travel for work.

Gender, ethnic and disability pay gap

In 2021/22, 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 our remuneration review for 2021/22 we also considered pay parity issues and sought to address them appropriately in the pay restraint environment.
- **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

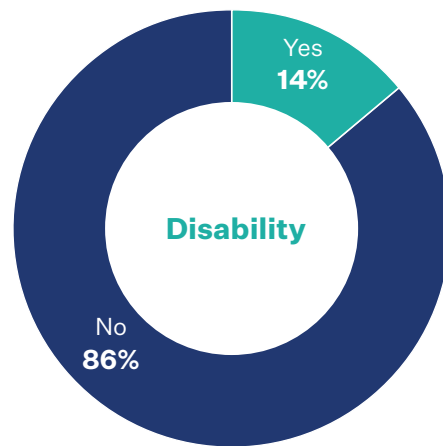
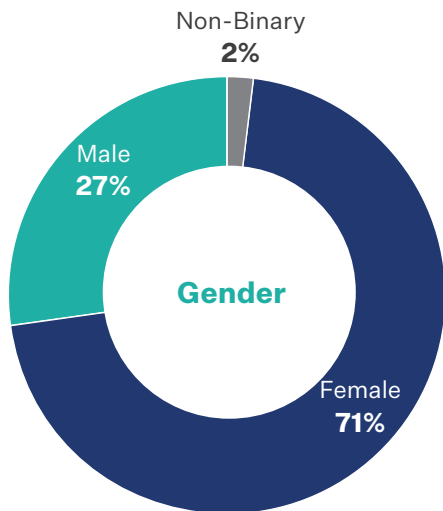
team. We have achieved the Public Service Commission target, as women hold at least 50 percent of the roles in the leadership team.

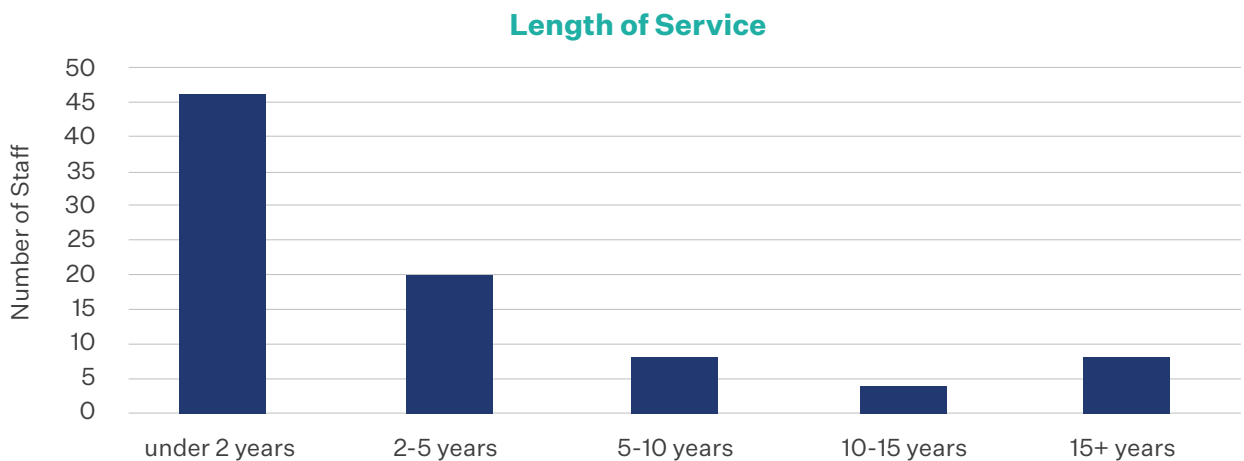
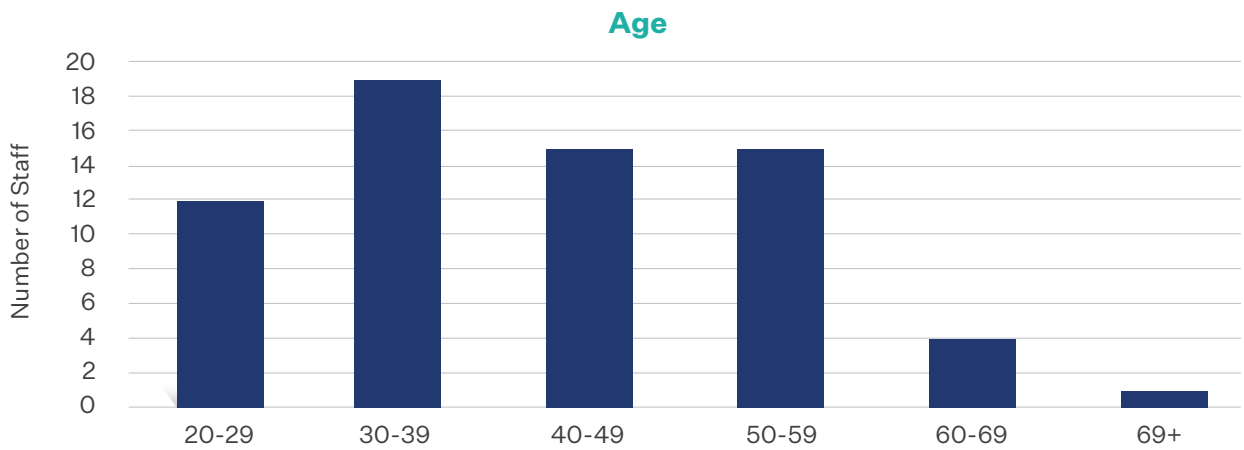
Pay gap measurement

In 2022 we measured our gender pay gap and found that the Commission has further reduced the gender pay gap from 2.21 percent last year to 2.08 percent.

We measured our ethnic and disability pay gaps and have made further progress with negative pay gaps for Māori (-1.5 percent), Pasifika (-2.1 percent) and Disability (-4.46 percent). The numbers for Asian and MELAA and non-binary staff are not large enough to measure without potentially impacting individuals' privacy.

Workforce Profile





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

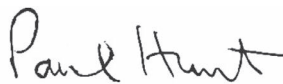
applicable Crown entity legislation. In 2020/21 we undertook the ComplyWith surveys for staff and Commissioners. These continued to show a high level of overall legislative compliance with no material breaches.

Statement of Responsibility for the year ended 30 June 2022

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 2022 and the operating results and cash flows of the Commission for the year ended 30 June 2022.

Approved on behalf of the Board of the Commission



Paul Hunt

Te Amokapua
Chief Commissioner



Saunoamaali'i Karanina Sumeo

Kaihautū Ōritenga mahi
Equal Employment Opportunities Commissioner

2 March 2023

Completion of Audit

The Commission was required under section 156(1)(a) of the Crown Entities Act 2004 to complete its audited financial statements and statement of performance by 31 December 2022. This timeframe was not met due to the late completion of the audit.

Statement of Performance

Our Statement of Intent 2021/22 to 2024/25 and 2021/22 Statement of Performance Expectations provide our strategic direction and priorities. Each year, we deliver targeted mechanisms and programmes to help achieve our overall desired outcomes in human rights.

To monitor our progress, we set ourselves a series of outcome measures in our Statement of Intent and a series of annual output measures in our Statement of Performance Expectations and 2021/22 Estimates of Appropriation.

This section reports how we performed against those measures this year.

Output class statement – Services from the Human Rights Commission

	Actual 2022 \$000	Budget 2022 \$000	Actual 2021 \$000
Revenue			
Crown	14,545	13,795	13,310
Other	834	278	212
Total revenue	15,379	14,073	13,522
Total expenses	17,342	18,024	12,737
Net surplus/(deficit)	(1,963)	(3,951)	785

Output Performance 2021/22

Measure	Baseline	Indicator	2021/22 Target	2021/22 Result
0.1 We partner with tino rangatiratanga Tiriti partners in our mahi	60%	Annual review of work by Tino Rangatiratanga across projects	60%	Not achieved ¹⁴
0.2 Level of satisfaction of tino rangatiratanga Tiriti partners in our mahi	60%	Annual review of work by Tino Rangatiratanga across projects	60%	Not achieved ¹⁵
The tino rangatiratanga programme will be specified through the implementation of our Mana Orite Agreement. This will include an annual review of Commission work by our Tino Rangatiratanga body across projects, advocacy and interventions.				

Outcome 1: Knowledge of Te Tiriti and human rights

Intervention 1: Communicate and promote Te Tiriti o Waitangi and human rights				
Measure	Baseline	Indicator	2021/22 Target	2021/22 Result
1.1 Commission publications consistently demonstrate link between Te Tiriti and human rights	80%	Sample of published reports/ publications	90%	100%
1.2 Clear plain English, contextualised descriptions of technical human rights language in Commission publications	NM	Sample of published reports	90%	Partial achievement
1.3 Appropriate accessible formats are provided by default	NM	Sample of published reports	90%	Partial achievement
1.4 Te reo Māori (Māori language) and tikanga Māori (Māori practices) approaches are provided by default	NM	Sample of published reports	90%	Partial achievement
1.5 Translation into other languages is provided whenever possible and relevant	NM	Sample of new resources in additional languages	2	Achieved
1.6 Co-design communication material with Tiriti partners	NM	Number of co-designed projects under way in the financial year	1	Achieved

¹⁴ In 2021/22, work started on developing a draft relationship agreement with NICF. The agreement will formalise our partnership and agree a joint work programme that responds to Te Tiriti o Waitangi, Matike Mai Aotearoa and human rights. We are taking a phased approach to developing our partnership agreement. This year has included engaging widely with NICF about the partnership approach and developing a common understanding of our role, responsibilities, and aspirations of our Te Tiriti obligations

¹⁵ Ibid

Intervention 2: Undertake research to inform communications and the development of strategies, campaigns, guidelines and toolkits

Measure	Baseline	Indicator	2021/22 Target	2021/22 Result
2.1 Primary research is funded or undertaken in order to ascertain the 'current state' of understanding and enjoyment of Te Tiriti o Waitangi and human rights in Aotearoa New Zealand	NM	Number of new primary research findings published	1	Achieved ¹⁶
2.2 Research undertaken aligns with Te Tiriti framework	NM	Combination of internal and external review	100%	Achieved

Intervention 3: Develop strategies, campaigns, guidelines and toolkits to support understanding, empowerment and advocacy

Measure	Baseline	Indicator	2021/22 Target	2021/22 Result
3.1 Strategies, campaigns, guidelines and toolkits developed have a clear rationale, evidence base, theory of change and identified impact for a specific community or audience	NM	Assessment of project plans and close-out reports	90%	Achieved
3.2 An assessment methodology is developed and implemented for all strategies, campaigns, guidelines and toolkits, prior to work commencing	NM	Assessment of project plans and close-out reports	90%	Achieved

Intervention 4: Provide education, advocacy and advice

Measure	Baseline	Indicator	2021/22 Target	2021/22 Result
4.1 Engagement with online platforms, in-person and virtual events and publications	NM	Number of downloads, social media engagements and attendees	12,000 Downloads 20,000 social media posts	Achieved Downloads: 25,761 Social media: 27,505
4.2 Influence and impact of advocacy and advice	NM	Assessment of change (ex-ante/ex-post)	3	Achieved

¹⁶ Phase 1 Research completed

Outcome 2: Inclusive Tiriti-based communities

Intervention 5: Measure and report on perceptions of inclusivity and belonging				
Measure	Baseline	Indicator	2021/22 Target	2021/22 Result
5.1 Undertake Te Tiriti and human rights baseline survey	NM	Survey results	Undertake the inaugural survey	Achieved ¹⁷

Intervention 6: Develop and share guidelines and tools				
Measure	Baseline	Indicator	2021/22 Target	2021/22 Result
6.1 Number of community-focused guidelines and/or toolkits produced	NM	Number of guidelines/toolkits delivered	2	Achieved

Outcome 3: Accountable duty-bearers

Intervention 7: Inquire into, report on and highlight duty-bearers' performance against commitments				
Measure	Baseline	Indicator	2021/22 Target	2021/22 Result
7.1 A number of specific obligations and/or commitments are actively monitored, assessed and examined, with appropriate action/intervention determined and followed up on	NM	Documentation showing the selection, monitoring and intervention activity	4–8 obligations and/or commitments	Achieved

Intervention 8: Identify and share case studies of excellent and/or innovative performance by duty-bearers				
Measure	Baseline	Indicator	2021/22 Target	2021/22 Result
8.1 Publication of case studies that demonstrate excellence and/or innovative performance by duty-bearers	NM	Number of case studies	2–4	Achieved

¹⁷ Multi-year project. Qualitative research carried out in 2021/22 with results available in 2022/23.

Outcome 4: Effective Tiriti-based remedies

Intervention 9: Provide education, advocacy and advice on systemic issues				
Measure	Baseline	Indicator	2021/22 Target	2021/22 Result
9.1 Concrete recommendations result in changes to legislation and/or policy settings to progressively realise Te Tiriti and human rights issues	NM	Assessment of change (ex-ante/ex-post)	3	Achieved

Intervention 10: Provide an effective disputes resolution service				
10.1 Level of general satisfaction for service received upon contacting the Commission's Infoline	NM	Survey	50%	Achieved 70%
10.2 Level of satisfaction with mediation outcome	NM	Survey	75%	Achieved 80%
10.3 Timeliness standards (based on complexity) achieved	NM	Data tracked	90%	Not achieved ¹⁸
10.4 Increase awareness of the existence of services provided	NM	Market research	Baseline established	Achieved ¹⁹

Intervention 11: Provide legal representation under the Human Rights Act 1993				
11.1 Percentage of applications decided within four months of receipt of the Privacy Act 2020 material from the Commission, where applicable	80%	Data tracked	80%	68% ²⁰

¹⁸ Timeliness standards based on complexity of matters that do not proceed to dispute resolution were implemented in the database in March 2022, affecting matters open at that time or since. These standards provided for three tiers of complexity (the simplest tier one matters to be closed within 2 working days, tier two matters to be closed within 5 working days, and tier three to have customised task due dates tailored to the file). Further database changes are required and will be planned as part of the evaluation framework to be designed in 2022/23.

¹⁹ Qualitative research was carried out to initially explore the levels of awareness of HRC and its functions. This research will contribute to the establishment of a baseline measure of awareness via a wider survey on human rights. This larger survey will be conducted in 2023, with results available in 2024.

²⁰ 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 2022, 15 applications remained open, some of which exceeded the target timeframe of 4 months.

Reporting against estimates measures for 2021/22

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

Objective	Measure	Baseline	Indicator	2021/22 Target	2021/22 Result
Increased reach and relevance	The number of downloads and access to Commission digital information	12,000	Statistical measurement of website and social media platforms	7% increase to baseline	Achieved 25,761

Legal interventions in courts and tribunals promote human rights

Objective	Measure	Baseline	Indicator	2021/22 Target	2021/22 Result
Legal interventions to promote human rights	The Commission participates as an intervener in a minimum of two legal cases per year	No baseline ²¹	Number of interventions recorded	The Commission participates as an intervener in a minimum of two legal cases per year	Achieved 6

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

Objective	Measure	Baseline	Indicator	2021/22 Target	2021/22 Result
Human rights are protected by providing an accessible, effective avenue for complaints about discrimination to be resolved	Customer satisfaction with the mediation process	75%	Online survey	75%	Achieved 80%
	Responsive and timely resolution of enquiries and complaints as measured by the percentage of complaints of unlawful discrimination closed within one year	80%	Statistical measurement	80%	Achieved 97%

²¹ No baseline indicated due to legal proceedings concluding and the Commission's input ending.

Financial Statements

Statement of Comprehensive Revenue and Expense

for the year ended 30 June 2022

	Notes	Actual 2022 \$000	Budget 2022 \$000	Actual 2021 \$000
Revenue				
Revenue from the Crown		14,545	13,795	13,310
Interest received		24	40	53
Other revenue		810	238	159
Total revenue	2	15,379	14,073	13,522
Expenses				
Personnel costs	3	12,571	10,361	8,852
Other expenses	4	2,090	1,629	1,701
Programmes and projects		1,947	5,423	1,711
Travel costs		260	291	279
Depreciation and amortisation		474	320	194
Total expenses		17,342	18,024	12,737
Net surplus/deficit		(1,963)	(3,951)	785
Other comprehensive revenue and expense		-	-	-
Total comprehensive revenue and expense		(1,963)	(3,951)	785

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 2022

	Notes	Actual 2022 \$000	Budget 2022 \$000	Actual 2021 \$000
Equity				
Accumulated funds		4,195	2,472	6,158
Total equity		4,195	2,472	6,158
Current assets				
Cash and cash equivalents		3,269	1,539	1,875
Term deposits		-	-	4,500
Receivables	5	137	4	19
Prepayments		291	-	58
Total current assets		3,697	1,543	6,452
Current liabilities				
Payables	6	805	260	871
GST payable		140	142	149
Employee entitlements	7	837	491	687
Total current liabilities		1,782	892	1,707
Working capital		1,915	651	4,745
Non-current assets				
Property, plant and equipment	8	2,330	1,922	1,330
Intangible assets	9	191	127	179
Total non-current assets		2,521	2,049	1,509
Non-current liabilities				
Payables	6	142	155	2
Employee entitlements	7	99	73	94
Total non-current liabilities		241	228	96
Net assets		4,195	2,472	6,158

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 2022

	Notes	Actual 2022 \$000	Budget 2022 \$000	Actual 2021 \$000
Balance at 1 July		6,158	6,423	5,373
Total comprehensive revenue and expense		(1,963)	(3,951)	785
Balance at 30 June		4,195	2,472	6,158

Statement of Cash Flows

for the year ended 30 June 2022

	Notes	Actual 2022 \$000	Budget 2022 \$000	Actual 2021 \$000
Cash flows from operating activities				
Receipts from the Crown		14,545	13,795	13,310
Receipts from other sources		726	238	208
Interest received		30	40	48
Payments to commissioners and employees		(12,639)	(9,434)	(7,775)
Payments to suppliers		(4,272)	(7,843)	(4,414)
Goods and services tax (net)		(9)	(100)	(166)
Net cash flow from operating activities		(1,619)	(3,304)	1,211
Cash flows from investing activities				
Maturity of term deposits		4,500	-	1,000
Sales of property, plant and equipment		1	-	2
Placement of term deposits		-	-	(4,500)
Purchases of property, plant and equipment		(1,488)	(87)	(554)
Purchases of intangible assets		-	-	-
Net cash flow from investing activities		3,013	(87)	(4,052)
Net increase/(decrease) in cash		1,394	(3,391)	(2,841)
Cash and cash equivalents at the beginning of the year		1,875	4,930	4,716
Cash and cash equivalents at the end of the year		3,269	1,539	1,875

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 2022

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 2022 and were approved by the Board of the Commission on 2 March 2023.

Basis of preparation

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

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 2022 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 3 months and are initially measured at the amount invested. Term deposits which will be recovered no more than 12 months after the reporting date are classified as current. Term deposits which will be recovered more than 12 months after the reporting date are classified as non-current and the amount expected to be recovered after more than 12 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

Fees to access the supplier's application software in a SaaS arrangement

Where the SaaS (Software as a Service) contract only gives the Commission a right to receive access to the supplier's application software, that access in the SaaS arrangement would usually not result in the recognition of an intangible asset due to lack of control over an identified asset. This is because the SaaS provider usually holds, manages, and updates the SaaS application software over the period of the arrangement. However, where the Commission receives rights beyond a right of access, this could indicate there is an intangible asset under PBE IPSAS 31

Intangible Assets or the arrangement contains a finance lease under PBE IPSAS 13 Leases. If the fees associated with the access to the software of a SaaS arrangement give rise to an intangible asset, then these are recorded against the intangible asset as part of its cost. If fees associated with the access to the software of a SaaS arrangement do not give rise to an intangible asset or finance lease, they are viewed as payments for services and are expensed as incurred (generally over the term of arrangement).

Configuration and customisation costs related to SaaS

If the Commission controls the software in the SaaS arrangement and is recognising an intangible asset for the SaaS, then the configuration and customisation costs of that software are capitalised as an intangible asset. If the SaaS has been assessed as not an intangible asset of the Commission and the configuration and customisation to the SaaS provider's application software are performed by the Commission or its contractors, those costs are expensed as they are incurred. However, if the configuration and customisation work is performed by the SaaS provider, or their subcontractor, further analysis of the costs is required to determine if they should be expensed as the configuration and customisation services are incurred (usually upfront) and recognising a liability if the costs are paid over the term of the arrangement or spread over the term of the SaaS arrangement (recognising a prepayment if paid upfront).

For configuration- and customisation-related costs that are paid upfront (as opposed to payments throughout the service term), if the configuration and customisation services delivered to the Commission are distinct from the delivery of the SaaS access services, then they are expensed as incurred. Otherwise, if configuration and customisation services delivered are not distinct from the delivery of the SaaS access services, they are recognised as a prepayment and are expensed over the expected service term of the SaaS arrangement.

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 the 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 about 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.

Changes in accounting policies

The following amendments or accounting policy changes occurred during 2022.

Software as a Service – new interpretation

In April 2021, the International Financial Reporting Interpretations Committee (IFRIC) issued an agenda decision on Configuration or Customisation Costs in a Cloud Computing Arrangement.

This interpretation clarifies the accounting treatment in respect of costs of configuring or customising a supplier's application Software as a Service (SaaS) arrangement. The Committee referenced the applicable accounting standards that set criteria for the recognition of intangible assets. These criteria include the identifiability and control of the asset, and the expectation of future economic benefits or service potential arising from the asset. The Committee concluded that configuration and customisation costs should only be capitalised if the specific criteria outlined in the applicable accounting standards for recognising a separate asset are met. As a result, the Commission has changed its accounting policy in relation to configuration and customisation costs incurred in implementing SaaS arrangements.

Impact of the change in accounting policy

The Commission reviewed the Intangible Assets that had been capitalised and made the decision to accelerate the current amortisation to ensure all SaaS arrangements carrying values were nil as at 30 June 2022. The impact on the financial statements for the year ended 30 June 2022 is an increased amortisation charge of \$126,863.

2. Revenue

	2022 \$000	2021 \$000
Revenue from non-exchange transactions		
Revenue from the Crown	14,545	13,310
Other revenue	220	21
Total revenue from non-exchange transactions	14,765	13,331
Revenue from exchange transactions		
Interest received	24	53
Other revenue	590	138
Total revenue from exchange transactions	614	191
Total revenue	15,379	13,522

3. Personnel costs

	2022 \$000	2021 \$000
Salaries and wages	10,221	7,514
Employer contributions to defined contribution plans	275	202
Employee entitlements	201	238
Other ²²	1,874	898
Total personnel costs	12,571	8,852

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.

Employer contributions to defined contribution plans include contributions to KiwiSaver.

Personnel costs were \$3,719,000 higher than last year due to filling vacancies and increasing staff numbers to meet an increasing workload.

Note 7 details employee entitlements owing at balance date.

²² Relates to short-term contractors, recruitment and professional development.

4. Other expenses

	2022 \$000	2021 \$000
Operating lease expense	535	553
Information and communications technology	744	504
Other operating costs	811	644
Total other expenses	2,090	1,701

5. Receivables

	2022 \$000	2021 \$000
Receivables under exchange transactions		
Accrued revenue	-	6
Debtors	137	13
Total receivables	137	19

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

	2022 \$000	2021 \$000
Current portion		
Payables under exchange transactions		
Creditors	589	630
Revenue received in advance	40	-
Lease incentive	19	19
Total current payables under exchange transactions	648	649
Payables under non-exchange transactions		
PAYE tax payable	157	222
Total current payables under non-exchange transactions	157	222
Total current portion	805	871
Non-current portion		
Payables under exchange transactions		
Lease incentive	142	2
Total non-current payables under exchange transactions	142	2
Total non-current portion	142	2
Total payables	947	873

Revenue in advance is \$40,000 at year end due to \$40,000 received from the Borrin Foundation for a Rainbow Conference to be held in March/April 2023. The non-current portion of lease incentives has increased due to moving into a new office in Wellington.

7. Employee entitlements

	2022 \$000	2021 \$000
Current portion		
Accrued salaries and one-time payments	-	47
Annual leave	792	600
Retirement and long-service leave	45	40
Total current portion	837	687
Non-current portion		
Retirement and long-service leave	99	94
Total non-current portion	99	94
Total employee entitlements	936	781

The annual leave liability has increased due to higher staffing levels and 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 3.34 percent (2021: 3.08 percent) and an inflation factor of 3.87 percent (2021: 3.08 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 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
Balance at 1 July 2021	313	305	781	690	2,089
Capitalised	-	-	-	(690)	(690)
Additions	217	241	1,499	28	1,985
Disposals	(1)	-	-	-	(1)
Balance at 30 June 2022	529	546	2,280	28	3,383
Accumulated depreciation and impairment losses					
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
Balance at 1 July 2021	214	222	323	-	759
Depreciation expense	93	37	165	-	295
Eliminate on disposal	(1)	-	-	-	(1)
Balance at 30 June 2022	306	259	488	-	1,053
Carrying amounts					
At 1 July 2020	99	96	524	-	719
At 30 June and 1 July 2021	99	83	458	690	1,330
At 30 June 2022	223	287	1,792	28	2,330

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 (2021: nil).

9. Intangible assets

Movements for each class of intangible asset are as follows:

	Acquired Software \$000	Trademarks \$000	WIP \$000	Total \$000
Cost				
Balance at 1 July 2020	263	-	-	263
Additions	-	-	-	-
Disposals	-	-	-	-
Balance at 30 June 2021	263	-	-	263
Balance at 1 July 2021	263	-	-	263
Additions	-	-	191	191
Disposals	-	-	-	-
Balance at 30 June 2022	263	-	191	454
Accumulated amortisation and impairment losses				
Balance at 1 July 2020	31	-	-	31
Amortisation expense	53	-	-	53
Eliminate on disposal	-	-	-	-
Balance at 30 June 2021	84	-	-	84
Balance at 1 July 2021	84	-	-	84
Amortisation expense	180	-	-	180
Eliminate on disposal	-	-	-	-
Balance at 30 June 2022	263	-	-	263
Carrying amounts				
At 1 July 2020	232	-	-	232
At 30 June and 1 July 2021	179	-	-	179
At 30 June 2022	-	-	191	191

There are no restrictions over the title of the Commission's intangible assets, nor are any intangible assets pledged as security for liabilities (2021: nil).

10. Capital commitments and operating leases

Capital commitments

There is potential for capital work to be done in the Auckland office in the 2022/23 year with a budget of \$174,000 (2021: Approximately \$1m).

Operating leases

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

	2022 \$000	2021 \$000
Not later than one year	587	615
Later than one year and not later than five years	2,623	2,565
Later than five years	2,009	2,340
Total non-cancellable operating leases	5,219	5,520

The decrease in lease commitments from 2021 is due to a rent-free period for the Auckland office for August and September 2023, and the end of the Auckland lease in August 2028.

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. ECCA, who subleased part of the floor from the Commission, moved out in July 2021. The initial term ended in August 2022. The lease was renewed for a period of three years with an option to renew for a further six years from August 2025. 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 in the 2023 financial year. If the Commission exercises its right of renewal, there will be no make-good costs on expiry of the lease (2021: same).

Contingent assets

The Commission has no contingent assets (2021: 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

	2022 \$000	2021 \$000
<i>Commissioners and Director of Human Rights Proceedings</i>		
Total remuneration	\$1,359	\$1,261
Full-time equivalent members	5.0	5.0
<i>Senior Management Team</i>		
Total remuneration	\$1,983	\$1,756
Full-time equivalent members	10.0	9.4
Total key management personnel compensation	\$3,342	\$3,017
Total full-time equivalent personnel	15.0	14.4

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

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 (2021: 0 Commissioners).

Position	Member	Term started	Term ended	2022 \$000	2021 \$000
Chief Commissioner	Paul Hunt	14 Jan 2019	-	365	325
Director of Human Rights Proceedings	Michael Timmins	11 Mar 2019	-	246	232
Disability Rights Commissioner	Paula Tesoriero	31 Jul 2017	-	250	236
Equal Employment Opportunities Commissioner	Karanina Sumeo	5 Nov 2018	-	249	234
Race Relations Commissioner	Meng Foon	26 Aug 2019	-	249	234
Audit Committee Chair	Graeme Mitchell	-	-	3	3
Audit Committee Member	Edie Moke	-	-	2	-

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.

Total remuneration p.a.	Number of employees	
	2022	2021
\$100,000 - \$110,000	11	8
\$110,001 - \$120,000	11	3
\$120,001 - \$130,000	4	2
\$130,001 - \$140,000	2	2
\$140,001 - \$150,000	1	1
\$150,001 - \$160,000	5	1
\$160,001 - \$170,000	-	1
\$170,001 - \$180,000	-	-
\$180,001 - \$190,000	-	-
\$190,001 - \$200,000	-	-
\$200,001 - \$210,000	-	1
\$210,001 - \$220,000	1	-
\$220,001 - \$230,000	2	-
\$230,001 - \$240,000	1	-
\$240,001 - \$250,000	-	-
\$250,001 - \$260,000	-	-
\$260,001 - \$270,000	-	-
\$270,001 - \$280,000	-	-
\$280,001 - \$290,000	-	1

Cessation payments

Cessation payments of \$308,631 were paid to five employees who ceased to be employees within the financial year ended 30 June 2022 (2021: \$32,294).

15. Events after balance date

There were no events after balance date that would have an impact on the Commission.

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:

	2022 \$000	2021 \$000
<i>Financial assets measured at amortised cost</i>		
Cash and cash equivalents	3,269	1,875
Term deposits	-	4,500
Receivables	137	19
Total financial assets measured at amortised cost	3,406	6,394
<i>Financial liabilities measured at amortised cost</i>		
Payables (excluding revenue in advance and taxes payable)	585	651
Total financial liabilities measured at amortised cost	585	651

17. Explanation of major variances from budget

Statement of comprehensive revenue and expense

Revenue

Revenue from the Crown was more than budgeted due to additional funding received to deliver services relating to the implementation of Conversion Practices Prohibition Legislation. Funding was also received from the Ministry of Social Development to support the wellbeing of disabled people.

There was also revenue received for personnel seconded to other agencies that had not been budgeted.

Expenses

Programme and project costs were less than budgeted. Primarily this is due to the impact of COVID-19 restrictions during the financial year.

Personnel costs were more than budgeted, partly due to payments to secondees and cessation payments. Contractors exceeded budget to support the set-up of the new Human Rights Information Support Services Team.

Other expenses were higher than budget due to the set-up of the Human Rights Information Support Services Team and greater ICT costs than expected.

Travel costs were under budget due to the impact of COVID-19 restrictions during the financial year.

Statement of financial position

Cash and cash equivalents are higher than budgeted due to additional unbudgeted revenue received and the work being delivered spanning two financial years.

Fixed assets are higher than budgeted due to costs associated with the fit-out of a new office in Wellington.

Payables are higher than budgeted due to creditors not being paid immediately prior to year-end as is the case in other years. Funding was also received late in the year and treated as revenue in advance as the funds are for work commencing after 30 June 2022.

Statement of cash flows

Receipts from the Crown were higher than budgeted, due to unanticipated funding received late in the 2022 financial year relating to the implementation of Conversion Practices Prohibition Legislation.

The larger-than-anticipated levels of cash during the 2020/21 year allowed for the placement of more term deposits than expected. This has resulted in maturing funds in the 2021/22 year.

18. Assessment of COVID-19 pandemic on Commission operations

Impact on organisational performance

The COVID-19 pandemic continues to have an 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 remained 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.

Independent Auditor's Report

Independent Auditor's Report to the Readers of the Human Rights Commission Financial Statements and Performance Information for the Year Ended 30 June 2022

The Auditor-General is the auditor of the Human Rights Commission. The Auditor-General has appointed me, Melissa Collier, using the staff and resources of Deloitte Auckland, 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 46 to 66, that comprise the statement of financial position as at 30 June 2022, the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- the performance information of the Human Rights Commission on pages 10 to 13 and 40 to 45.

In our opinion:

- the financial statements of the Human Rights Commission on pages 46 to 66:
 - o present fairly, in all material respects:
 - its financial position as at 30 June 2022; and
 - its financial performance and cash flows for the year then ended; and
 - o 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 10 to 13 and 40 to 45:
 - o presents fairly, in all material respects, the Human Rights Commission's performance for the year ended 30 June 2022, 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 appropriations; and
 - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure.
 - o complies with generally accepted accounting practice in New Zealand.



Our audit was completed on 2 March 2023. This is the date at which our opinion is expressed. We acknowledge that our audit was completed later than required by regulatory requirements. This was due to the auditor shortage in New Zealand.

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

Basis for our opinion

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 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 Human Rights Commission'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 Human Rights Commission.
- 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 Human Rights Commission 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 Human Rights Commission 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 9, and 14 to 39 but does not include the financial statements and the performance information, and our auditor's report thereon.

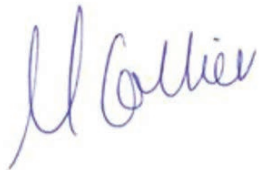
Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Melissa Collier

Deloitte Auckland

On behalf of the Auditor-General

Auckland, New Zealand

2 March 2023





**Te Kāhui Tika Tangata
Human Rights Commission**



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