



**Te Kāhui Tika Tangata**  
**Human Rights Commission**

# **Pūrongo ā-tau** **Annual Report**

**For the year ended 30 June 2023**



**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 implementation and 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 o Waitangi 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 re-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 an 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

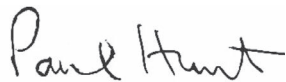
### Te Tari Whakatau Take Tika Tangata

Office of Human Rights Proceedings

Cover photo is from left Claire Charters (Rongomau Taketake | Indigenous Rights Governance Partner), Prudence Walker (Kaihautū Tika Hauātanga | Disability Rights Commissioner), Paul Hunt (Te Amokapua | Chief Commissioner), Saunoamaali'i Karanina Sumeo (Kaihautū Ōritenga Mahi | EEO Commissioner), Meg de Ronde (Tatau-Uruora Kāwanatanga Leader | Chief Executive)

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 2023.



Paul Hunt  
Te Amokapua  
Chief Commissioner

The Hon. Minister of Justice

At pages 38 to 42 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 2023, 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's Foreword

I address you with great pride and a profound sense of responsibility. Our journey throughout 2023 brought remarkable achievements, unwavering commitment, and a resounding affirmation of our core mission: to protect and promote the human rights of all individuals within Aotearoa New Zealand.

## Reflecting on the Year 2023: A commitment to an equitable Aotearoa

This year, we continued to respond to the pressing needs of our community by completing 5730 human rights enquiries and complaints. Our commitment to resolving these issues efficiently and justly resulted in more than 91 percent of discrimination complaints resolved within 12 months, easing the burdens of those who sought our assistance.

Furthermore, we conducted around 150 mediations, providing a platform for constructive dialogues and resolutions. In educating communities on how to assert their rights, we empowered individuals across the country to stand up for justice and equality.

Our dedication extended to analysing and providing recommendations on legislation that impacts human rights. By supporting strategic human rights cases in the courts, we actively championed the cause of justice.

Collaboration has always been at the heart of our work. In partnership with tino rangatiratanga partners and civil society, we worked tirelessly to enhance Te Tiriti o Waitangi, human rights, and inclusive communities. This collaborative spirit is the cornerstone of building a more equitable Aotearoa.

The Government's global responsibility as signatory to international treaties was reinforced as we reported on a range of international treaty bodies, advancing our nation's compliance with its international obligations.



Paul Hunt (Te Amokapua | Chief Commissioner)

Navigating the intricate web of Official Information Act (OIA) requests, we provided transparency and accountability, responding to 109 OIA requests, further reinforcing our commitment to openness in governance.

Through our monitoring mechanisms and commentary in the media, we held our government, corporations, and other decision makers accountable for their actions, promoting ethical practices and advancing human rights.

As we move forward, the year 2024 promises to be pivotal. We will take our seat at GANHRI's Subcommittee on Accreditation table, contributing to the global strengthening of human rights and representing New Zealand's commitment to this noble cause on the international stage.

## Specific Initiatives of 2023: A Focus on Transformation

In 2023, we embarked on transformative initiatives that hold profound significance for our nation:

- **National Action Plan Against Racism (NAPAR):**

Under the Government's NAPAR, we engaged with communities to understand their experiences of racism. Through extensive consultations and online submissions, we gained valuable insights into the challenges faced by many. In February 2023, we released the "Ki te whaiao, ki te ao Mārama" community engagement report, providing a comprehensive overview of the racism experienced today and aspirations for a racism-free Aotearoa New Zealand. Simultaneously, we launched "Maranga Mai!", a document chronicling the impacts of colonisation, racism, and white supremacy on Tangata Whenua over the past 180 years. Together, these reports offer recommendations for the government to combat racism, emphasising constitutional transformation, co-governance, and education as tools for change.

- **Rongomau Taketake Appointment:**

In March 2023, we appointed Professor Claire Charters as Rongomau Taketake (Indigenous Rights Governance Partner), a significant milestone in our journey towards Indigenous Peoples' rights. This appointment reflects our commitment to aligning our decision-making structures with Te Tiriti o Waitangi. The Rongomau Taketake will play a pivotal role in building relationships, promoting understanding, and ensuring ongoing Tangata Whenua representation at the governance level.

## Our Guiding Rationale: Upholding International Human Rights Law

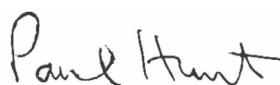
Throughout our work, one guiding principle remains paramount: our responsibility to provide advice on binding international human rights law. New Zealand's commitment to these

principles is evident through the ratification of international human rights treaties. These treaties are binding in international law. Thus, they are not mere words on paper; they are tangible obligations that we must uphold.

As a nation, we are responsible for immediately implementing or progressively realising the human rights obligations enshrined in these treaties. The public service, in accordance with the law, has a duty to integrate these obligations into policies and decisions, providing free and frank advice to ensure compliance. Aotearoa is primarily held accountable for its international human rights treaty obligations through various mechanisms, including the United Nations, Te Kāhui Tika Tangata Human Rights Commission itself, independent monitoring bodies, civil society organisations, and the media.

I take this opportunity to thank profusely Commissioner Paula Tesoriero for her incredible work and leadership as Disability Rights Commissioner (2017-2022), and Commissioner Meng Foon for his immense contribution to the wellbeing of numerous communities and many individuals as Race Relations Commissioner (2019-2023). Paula and Meng advanced human and indigenous rights in Aotearoa New Zealand and I'm deeply honoured to have worked with them.

In closing, I want to express my heartfelt gratitude to all those who have joined us in our tireless pursuit of human rights. The year 2023 has been a testament to our collective commitment to justice, equality, and the wellbeing of all individuals in Aotearoa New Zealand. Together, we will continue to make strides towards a more just and equitable society, holding the torch of human rights high for generations to come.



Paul Hunt  
Te Amokapua  
Chief Commissioner

# From the Tatau-Uruora, Chief Executive

I am humbled in presenting the Annual Report of Te Kāhui Tika Tangata Human Rights Commission for 2023. This report is a testament to our enduring commitment to advancing human rights and Te Tiriti o Waitangi, fostering inclusivity, and driving meaningful change in Aotearoa.

As I assumed the role of Tatau-Uruora Kāwanatanga Leader Chief Executive earlier this year, I was reminded of the Commission's extraordinarily rich history and culture of respecting human rights. Yet, there remains much work to be done. The recognition and protection of human rights, especially in legislation and our constitution, need greater rigour. We cannot afford to be complacent, for without diligence, human rights can be rolled back.

In practice, civil rights such as freedom from arbitrary arrest and detention are well-understood, but workers', social, and cultural rights, like the rights to housing and healthcare, require deeper acknowledgment. We must employ a rights-based lens to address these challenges and ensure everyone can access these fundamental rights.

At Te Kāhui Tika Tangata we are taking significant strides toward a more inclusive and equitable future. Our new shared leadership model, which includes the role of Tatau-Urutahi Tino Rangatiratanga Leader, underscores our commitment to Te Tiriti o Waitangi. This innovative approach promotes equality for Indigenous peoples and aligns with Aotearoa's obligations under relevant international treaties and legislation.

The journey towards becoming a Tiriti-based organisation, embedding all articles of Te Tiriti in our daily operations, is vital. It demonstrates our commitment to Te Tiriti, recognising tino rangatiratanga alongside kāwanatanga. Both



Meg de Ronde (Tatau-Uruora Kāwanatanga Leader | Chief Executive)

Tatau-Urutahi and Tatau-Uruora leaders will shoulder the responsibility for shaping the organisation's strategy, culture, and outcomes.

Throughout 2023 we also continued to advocate for human rights through legal interventions and submissions. Our involvement in significant court cases, such as *Gordon v Attorney-General*, *Attorney-General v Fleming*, *Smith v Fonterra*, and others, has allowed us to shape critical legal discussions and decisions on human rights.

In the landmark freedom of expression case *Moncrief-Spittle v Regional Facilities Auckland Ltd*, our interventions played a crucial role in upholding this fundamental right. We have also sought to address the human rights duties of the state in climate change mitigation and the rights of regional migrant workers.

Our submissions to Parliamentary select committees and government agencies on various Bills and policy reforms have further underscored our commitment to advocating for human rights across multiple domains. Our role is to ensure the people of Aotearoa can access their rights and ensure Governments will protect those rights, our submissions on legislation are yet another example of how we fulfil this role.

In closing, I want to emphasise that human rights are not a passive commitment. They require active care and advocacy. We must be champions for those who may not be as privileged as us. Human rights, at their core, ensure that everyone has what they need to live a life of dignity. In the face of injustice, we

must act, for it does not have to relate to us personally for us to make a difference. For a human-rights respecting Aotearoa my call to you is this: Let's go there together.

Early in 2023, we farewelled Moira Lawler. We acknowledge her exceptional leadership and valued guidance as Acting Chief Executive in the reported period.

I extend my gratitude to the dedicated team at the Commission, our invaluable partners, and all those who share our vision for a more just and inclusive Aotearoa New Zealand. Together, we will continue to shape a brighter future.



Meg de Ronde  
Tatau-Uruora  
Chief Executive

# 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

# The Human Rights Act (HRA) and the Commission's role

The long title of the HRA provides that its purpose is “to provide better protection of human rights in New Zealand in general accordance with United Nations Covenants or Conventions on Human Rights.” This provides the platform upon which the Commission’s statutory role and functions rest.

Most of the Commission’s functions are set out across Parts 1 and 3 of the HRA:

- Part 1 sets out the role of the Commission, including its primary and general human rights functions, the role of Commissioners, the setting of priorities and portfolio responsibilities and the Commission’s independent role and relationship with the government.
- Part 3 sets out the functions of the Commission’s information and dispute resolution service (including mediation) that applies to complaints of discrimination, including the role of the Director of Human Rights Proceedings and their Office.

Together, these Parts of the HRA provide the Commission with a very broad set of functions and responsibilities. For example, we:

- lead the work of the Commission in priority areas, including leading discussions and providing advice and leadership in those matters
- respond to thousands of human rights enquiries and complaints every year
- provide a free dispute resolution service to resolve complaints regarding sexual and racial harassment and other forms of discrimination
- from August 2022, we provide education, support and dispute resolution services to respond to complaints regarding conversion practices

- the Office of Human Rights Proceedings provides free legal representation to people taking discrimination-related claims to the Human Rights Review Tribunal
- produce sector-specific guidelines on human rights
- appear as an intervener in court cases that have implications for human rights law in New Zealand, including appearances in the Supreme Court and Court of Appeal
- make submissions and provide duty-bearers (central government, local government, businesses) with human rights advice. This recently included advice and input into DPMC’s development of a Preventing and Countering Violent Extremism Strategy and the Ministry of Justice work on reform of the hate speech laws
- undertake high profile public campaigns to raise awareness of human rights and important human rights issues. The *Give Nothing to Racism* campaign is a recent example
- undertake inquiries into systemic human rights issues. Many of the Commission’s inquiries have had a significant influence on law and policy, such as the *Pacific Pay Gap Inquiry*, *To Be Who I Am* inquiry on transgender rights and the *Caring Counts* inquiry into the working conditions of the aged care sector workforce
- are New Zealand’s Central National Preventive Mechanism under the Crimes of Torture Act 1988, co-ordinating site visits to places of detention and secure units; the investigatory visits are carried out by four agencies, including the Ombudsman and the Independent Police Conduct Authority

- lead or participate in multi-partner independent monitoring mechanisms (IMMs) that have been established by government to monitor New Zealand's compliance with the Convention on the Rights of People with Disabilities, Convention on the Rights of the Child, and United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP)
- engage with the international human rights system, such as through reports to the UN Human Rights Council's Universal Periodic Review and UN treaty bodies on New Zealand's treaty compliance.

### Te Tiriti o Waitangi and human rights

Cognisant of its status as an independent Crown entity, the Commission also aspires to reflect the Crown's duties under Te Tiriti through a commitment to developing over time into a Te Tiriti-based Organisation (TBO). Since 2019, this commitment has been reflected operationally by the growth of the Commission's indigenous rights team, the implementation of a TBO workplan, the establishment of the Pou Ārahi role, and externally through the development of a relationship with the National Iwi Chairs Forum (NICF).

The Commission also has a statutory mandate in the area of Te Tiriti o Waitangi and human rights i.e. a function under s 5(2)(d) of the HRA to "promote by research, education, and discussion a better understanding of the human rights dimensions" of Te Tiriti "and their relationship with domestic and international human rights law." This fortifies the Commission's work on the relationship between the State's constitutional commitments under Te Tiriti and human rights, as well as its mahi promoting and monitoring implementation of UNDRIP.

### Our priorities: non-discrimination and beyond

The HRA requires the Commission to give particular attention to the right to freedom from discrimination. This is reflected in several ways, for example, the statute establishes three Commissioners with a particular orientation to non-discrimination (s 5(1) (c), (d) and (e)). Also, as referred to above, the HRA limits the jurisdiction of the Commission's dispute resolution service to complaints regarding discrimination, and sexual and racial harassment.

However, the HRA also provides the Commission with a much broader statutory human rights role, as signalled in the Act's long title and repeatedly set out in s 5(1) and (2). This includes the encouragement of 'the maintenance and development of harmonious relations between individuals and among the diverse groups in New Zealand society', as well as the advancement of the human rights that the government has approved, or agreed to be legally bound by, in international human right instruments. This covers the entire spectrum of human rights, including civil rights, political rights, workers' rights, social rights, cultural rights, and the rights of indigenous peoples.

The Commission prioritises its areas of strategic focus. Our overlapping priorities are:

- inclusion, equality and belonging
- popularising human rights and Te Tiriti o Waitangi
- eliminating poverty
- eliminating violence and abuse
- organisational excellence as a Te Tiriti and human rights exemplar

To promote and advance the human rights that are engaged by these priorities, the Commission undertakes specific initiatives and projects, mandated by our functions under the HRA. Our strategic objectives are the roadmap that guide the Commission's work for the period 2021/22 to 2024/25.



Saunoamaali'i Karanina Sumeo (Kaihautū Ōritenga Mahi | EEO Commissioner)

## Progress towards strategic objectives

The Commission operates in a complex social and economic context. Human rights 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, and 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.

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 Te 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 human rights issues, and those identified in Te Tiriti
- 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 included:

### • A civil redress process to address conversion practices

We launched the process six months after the historic Conversion Practices Prohibition Legislation Act 2022 was passed. The Commission's service is a formal way to address some of the deep harm these practices can cause rainbow community members in Aotearoa New Zealand.

The free, confidential, and impartial dispute resolution process for those experiencing conversion practices helps people understand what a conversion practice is and the support available to them. It could also connect them to Police, with their consent, if the situation meets the threshold of a criminal offence.

To inform our work, extensive engagement with conversion practices survivors from Takatāpui/ Māori, Pacific and ethnic communities was undertaken, and we subsequently partnered with the community to provide support to survivors. We have also developed and delivered comprehensive education and prevention resources and training for key groups such as religious, community, cultural, clinical and government.

- **Our RSE Report had a significant impact**

Publishing our Recognised Seasonal Employers Scheme [RSE report](#) in December 2022 led to multiple changes. MBIE progressed a review of the RSE scheme, and we have continued our consultations with key stakeholders. Significantly, the report has also influenced one of the largest banks (BNZ) to set up its own RSE review team. BNZ has subsequently requested the Commission's advice on how they can uphold their responsibilities as ethical providers.

- **Guide to the rights to healthcare and health protection in Aotearoa New Zealand**

We published a new guide to help equip health professionals with a better understanding of the [human rights to healthcare and health protection](#) in February 2023. Human rights provide a practical, non-partisan framework to help health professionals make tough decisions about resource allocation within the health system. The guide is aimed at health policy professionals but is relevant to health practitioners who want to understand and deliver the rights to healthcare and health protection for everyone. The Commission engaged with health professionals throughout the development of the short guide.

- **Call for a human rights-based approach to disaster response and emergencies**

A [checklist](#) to ensure human rights are prioritised during relief and recovery efforts was released in March 2023 to help government agencies, local and national officials, and others, apply human rights and Te Tiriti o Waitangi in their relief efforts. Disaster response must be guided by principles of non-discrimination, participation and inclusion, accountability and transparency, respect for dignity and privacy, protection of vulnerable groups, and access to justice.

- **Parliamentary submissions**

Over 21 formal submissions to parliamentary select committees and government agencies on Bills and proposed policy reforms were delivered during the period. These covered a wide array of public policy activity and legislative reform, such as the Accessibility for New Zealanders Bill, the Second Independent Review on Intelligence and Security Act, the review of the Corrections Act 2004 and Corrections Regulations 2005, the Law Commission Review of Adult Decision-Making Capacity Law, the Immigration (Mass Arrivals) Amendment Bill, the Electoral (Māori Electoral Option) Bill, the Housing and Urban Development draft Code of Practice for Transitional Housing, the Natural and Built Environment Bill, the Declaration of Inconsistency by the Supreme Court in the *Make it 16 v Attorney General* case regarding the voting age, and the review of the Code of Health and Disability Services Consumer Rights.

## 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

- engage with communities on human rights and Te Tiriti issues
- provide opportunities for new audiences to consider human rights and Te Tiriti
- commission 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:

- As part of our contribution to the Government's National Action Plan Against Racism (NAPAR), the Commission engaged with more than 400 people, in 23 online hui, and received 470 online submissions about people's experiences of racism and their views on the best options for its prevention and elimination. The [Ki te whaio, ki ta ao Marama](#) report reflects what people told us about the racism they experience today and their aspirations for an Aotearoa New Zealand that is free of racism. Alongside this, [Maranga Mai!](#) documents how Māori have experienced the impacts of colonisation, racism, and white supremacy over more than 180 years of Aotearoa history. These reports recommend what the government can do to stop racism and create a much more positive future for all people in Aotearoa through constitutional transformation, co-governance, and education.
- The Commission released a discussion paper as part of the Housing Inquiry called [Understanding Accountability for Māori](#), which explores the ways te ao Māori could be structured in the housing sector to progress the right to a decent home and address housing equity issues for Tangata Whenua. Three possible models for an accountability structure, including a Māori housing authority, an independently appointed kāhui, and a mutual accountability mechanism between Tangata Whenua and the Crown are explored in the research.
- A national campaign promoting harmonious relations, [Dial-it Down: Phase 2 - Netiquette](#) launched on 6 September 2022 with the aim of reminding people to put their best foot forward when engaging with others online. *Netiquette's* messaging introduced the importance of striking fair and reasonable balances between competing human rights - a vital feature of the response to COVID-19 and integral to any thoughtful approach to mis/disinformation. *Dial it down* was a natural progression from our earlier and celebrated [Give Nothing to Racism](#) campaign.

## 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

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

### How well did we do?

- In collaboration with Disabled People's Organisations and the Office of the Ombudsman, the Commission attended Geneva and made a submission to the United Nations Committee on the Rights of Persons with Disabilities. The UN Committee's findings and recommendations, issued in September 2022, reflect the Commission's submission. In this way, the Commission helped to hold the New Zealand Government internationally accountable for its legally binding commitments under the Convention on the Rights of Persons with Disabilities.
- The national inquiry into the Pacific Pay Gap has contributed to positive legislative initiatives.
- In support of the Pou Tikanga-led Whānau Rangatiratanga project, a training module on the Declaration and its connection to Te Tiriti o Waitangi was prepared and delivered to over 70 community facilitators. The training has supported facilitators to work with whānau groups to develop plans that will help them strengthen their rangatiratanga and achieve their self-determination aspirations.
- Commission staff participated and presented at the annual sessions of the UN Expert Mechanism on the Rights of Indigenous Peoples (EMRIP), the UN Permanent Forum on Indigenous Issues, an EMRIP expert seminar hosted by the University of British Columbia, and a discussion on Indigenous Peoples' participation at the UN, hosted by the UN Secretary General.
- The Commission continued its secretariat support of the Aotearoa Independent Monitoring Mechanism for UNDRIP, and supported the Mechanism to prepare its ninth annual monitoring report, noting developments and key issues for Indigenous Peoples' rights in Aotearoa.

## 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 human rights and pre-existing rights affirmed in Te Whakaputanga and Te Tiriti.

### 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

- Provide information and advice online and in person
- Support people to act on their human rights
- Offer appropriate pathways of redress to complainants

### How well did we do?

This reporting period:

- 5,619 enquiries and complaints were closed.
- 1,022 complaints of alleged discrimination were finalised and closed. Of these, 91 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 10 applicants

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

# Our Tiriti-Based Journey

Te Kāhui Tika Tangata is committed to becoming a Te Tiriti o Waitangi-based organisation. Our responsibilities under Te Tiriti require embodying and advocating for honourable kāwanatanga and undisturbed tino rangatiratanga. This transformation aims to increasingly uphold these responsibilities at every level of the organisation and in all our activities.

Te Hā o Te Tiriti is the action plan for achieving this transformation, with stage one aiming to transform Te Kāhui Tika Tangata to operate as an interim TBO within its current parameters. Over the past year, strong progress has been made on stage one – particularly our work to affirm Te Tiriti and indigenous rights, sustain and build partnerships with Tangata Whenua, transform the organisation’s structure to align with our journey, and strengthen staff capability and capacity to deliver on our Tiriti-based journey.

This work provides a solid foundation as we prepare for stage two of Te Hā o Te Tiriti, which involves engaging with Tangata Whenua to design a human rights and Tiriti-based NHRI.

## Releasing *Ki te whaiao, ki te ao Mārama and Maranga Mai!*

As part of our contribution to the Government’s National Action Plan Against Racism (NAPAR), Te Kāhui Tika Tangata spoke to communities about their experiences of racism to help identify and prioritise actions for the NAPAR.

*Ki te whaiao, ki ta ao Marama* reflects what people told us about the racism they experience and their aspirations for an Aotearoa New Zealand which is free of racism.

Alongside this, we also released *Maranga Mai!* which documents how Māori have experienced the impacts of colonisation, racism, and white supremacy over more than 180 years of Aotearoa history. *Maranga Mai!* was developed by the National Anti-Racism Taskforce’s Tangata Whenua caucus and Ahi Kaa, the Indigenous Rights Group at Te Kāhui Tika Tangata.



Professor Claire Charters (Rongomau Taketake | Indigenous Rights Governance Partner)

Actions recommended include constitutional transformation, co-governance, and education to help people better understand the impact of colonisation and racism on Tangata Whenua and other peoples.

Both reports are an important part of our work to affirm Te Tiriti and indigenous rights.

### **Formalising the Tūhonotanga agreement**

In February 2023, Te Kāhui Tika Tangata formalised its partnership with the NICF through the 'Tūhonotanga agreement'. This was a significant milestone for our work to build and sustain partnerships with Tangata Whenua. The agreement sets out several shared goals:

- Better recognition of Te Tiriti, and the indigenous and human rights of tāngata whenua
- Opportunities to co-create initiatives promoting Te Tiriti and human rights
- Improved access to Te Kāhui Tika Tangata for whānau, hapū, iwi and Māori
- Continued work by Te Kāhui Tika Tangata with NICF to establish a shared work programme to deliver on these shared goals.

### **Appointing a Rongomau Taketake**

In March 2023, Te Kāhui Tika Tangata appointed Professor Claire Charters as Rongomau Taketake to lead work on Indigenous Peoples' rights. Establishing a Tangata Whenua voice at the governance level was a significant milestone and an important step towards transforming our organisation's decision-making structures to align with our Tiriti-based journey.

The Rongomau Taketake was selected by NICF and appointed by Te Kāhui Tika Tangata, reflecting our partnership under the Tūhonotanga agreement. As well as a focus on building relationships, promoting understanding and implementation of UNDRIP, the Rongomau Taketake will also provide advice to the Commission on ensuring ongoing Tangata Whenua representation at governance level.

### **Applying a Shared Leadership Model**

Te Kāhui Tika Tangata Human Rights Commission has taken a significant step towards a more inclusive and equitable future. Its new shared leadership structure created the role of Tatau-Urutahi Tino Rangatiratanga Leader to work in equal partnership with the Tatau-Uruora

Leader, Meg de Ronde, the Commission's Chief Executive, who joined the Commission in April 2023. An appointment of the Tatau-Urutahi is expected to be announced soon and will signify an acknowledgement of tino rangatiratanga as a form of authority alongside kāwanatanga, aligning with the provisions of te Tiriti o Waitangi. Both leaders will share accountability for the organisation's strategy, culture, and outcomes. The shared leadership model aligns with Aotearoa New Zealand's obligations under relevant legislation, and is in line with the Commission's broader journey towards becoming a Tiriti-based organisation, embedding all articles of Te Tiriti within its day-to-day operations. This innovative approach reflects the commitment of the Commission to achieving equality for Indigenous peoples, and both Tatau-Urutahi and Tatau-Uruora leaders will work collaboratively with tino rangatiratanga and kāwanatanga alignment and partnership, following the [Matike Mai](#) spheres of authority framework. The Commission aims to lead by example in promoting shared leadership and accountability in the public sector, and the forthcoming appointment of the Tatau-Urutahi is a crucial milestone in this journey.

### **TBO Internal Roadshow**

In May 2023, Ahi Kaa ran a TBO Roadshow for all teams across Te Kāhui Tika Tangata. This aimed to support staff to strengthen their ability to apply Te Tiriti in their work and better understand each team's unique role in progressing our Tiriti journey. Staff were supported to use tools to engage in Te Tiriti analysis and application. They also began making plans to ensure each team's work was contributing to and aligned with our wider Tiriti journey.

The TBO Roadshow was a step towards strengthening staff capability to deliver on our Tiriti journey and ensuring the entire organisation was involved in the transformation. The Roadshow was also an opportunity to set up the 'Te Tiriti o Waitangi Champions' community



Hēmi Pirihi (Kaitahutahu, Ahi Kaa)

of practice, where each team nominated a representative to regularly meet and discuss their team's progress in supporting our Tiriti journey.

### **Promoting the rights of Indigenous Peoples**

The Commission continued its work in partnership with Government and NICF toward developing a national action plan to implement the UN Declaration on the Rights of Indigenous Peoples. The partners worked collaboratively to prepare a draft plan, informed by the targeted engagement undertaken with Māori groups the previous year.

Following the Government's decision to pause the development of a national action plan the Commission shifted its focus to activities to bring greater visibility to the rights of Indigenous Peoples, promote awareness and understanding of the Declaration, and to support Tangata Whenua to exercise their self-determination.

The Rongomau Taketake has raised the profile of Indigenous Peoples' rights, including through a range of media interviews, and speaking engagements, as well as opinion pieces on topics such as: Indigenous rights and Te Tiriti in climate change and emergency responses; constitutional transformation; and the doctrine of discovery.

Advice was provided on the application of human rights, Indigenous rights and Te Tiriti to a range of consultations, including about preventing violent extremism, adoption reform, Oranga Tamariki, resource management and emergency response legislation.

Indigenous Peoples' rights and Te Tiriti were also raised in international fora, including reviews by the UN Committee on the Rights of the Child, and the UN Committee Against Torture.

Commission staff participated and presented at the annual sessions of EMRIP, the UN Permanent Forum on Indigenous Issues, an EMRIP expert seminar hosted by the University of British Columbia, and a discussion on Indigenous Peoples' participation at the UN, hosted by the UN Secretary General.

The Commission continued its secretariat support of the Aotearoa Independent Monitoring Mechanism for UNDRIP, and supported the Mechanism to prepare its ninth annual monitoring report, noting developments and key issues for Indigenous Peoples' rights in Aotearoa.

# Our Performance Story – Case Studies

The following case studies demonstrate the impact of our strategic priorities.

## Strategic Priority: Eliminating Poverty

### Case study: Ensuring the right to a decent home through the Housing inquiry

We launched a national inquiry into the right to a decent home in Aotearoa in 2021<sup>1</sup> – the Housing Inquiry. At the beginning of our Inquiry, we partnered with the NICF, as well as Community Housing Aotearoa and Te Matapihi Māori Housing Network, to produce *Aratohu tika tangata ki te whai whare rawaka i Aotearoa: Framework Guidelines on the right to a decent home in Aotearoa*. The *Guidelines* introduce the right to a decent home, shaped by and giving effect to te Tiriti o Waitangi, and signal the different ways this human right can contribute to a fair housing system in this country.

The Inquiry did three things:

- investigated a range of human rights issues around housing
- engaged with communities and officials to identify and call out breaches of the right to a decent home
- provided constructive recommendations for change – pointing to concrete steps the government could take to strengthen its ability to realise the right to a decent home. The Inquiry's first report was released in December 2021, and is discussed in the 2021-22 Annual Report.

In the 2022-23 year, we sought to highlight the voices of those most affected by the housing human rights crisis. In September 2022, we issued a public call asking those with experience of the emergency housing system to contact us and share their perspectives. Our December 2022 report [Homelessness and human rights: A review of the emergency housing system in Aotearoa New Zealand](#), summarises what we heard and provides some personal testimonies.

The Human Rights Act mandates promoting a better understanding of the human rights dimensions of te Tiriti o Waitangi. Throughout our Inquiry we worked on the basis that the right to a decent home must be shaped by, and gives effect to, te Tiriti

o Waitangi. In January 2023, the Inquiry released its *Discussion Paper: Understanding Accountability for Māori*. The discussion paper considers constructive accountability within a Te Ao Māori and tino rangatiratanga context. The findings included accountability-based on Tikanga Māori in conjunction with kaupapa, kawa, kaitiakitanga, whakapapa, wairuatanga and mātauranga Māori. One of the recommendations from the research suggests a new independent structure for housing for Māori that would respond to Te Tiriti.

Working out how to implement the right to a decent home in a manner that is shaped by, and gives effect to, te Tiriti o Waitangi is complex and requires ongoing partnership and collaboration with Tangata Whenua. The observations and suggestions the Inquiry has made, including our recommendations in this discussion paper, are intended as the starting point of a conversation, rather than the final word on achieving a Tiriti-compliant, human rights-based housing system.



<sup>1</sup> The Inquiry's first report was released in December 2021, and is discussed in the 2021-22 Annual Report

The Inquiry's final report, [Implementing the right to a decent home in Aotearoa: Fairness and dignity for all](#), set out to help central and local government, and every individual, whānau, organisation, community, and business realise the right to a decent home for everyone in Aotearoa. The final report devotes a chapter to how policy makers can integrate the right to a decent home and te Tiriti o Waitangi into their housing policies, for which the Commission sought feedback from the Ministry of Housing and Urban Development. The Commission hopes this chapter will encourage policy makers to introduce human rights early into policy processes and not leave it as a late tick-box compliance exercise.

The final report sets out six recommendations. All six are aimed at the system level to ensure we have the framework and structures in place to help realise the right to a decent home.

### Case study – Advocating for pay equity and transparency

Aotearoa New Zealand has both domestic and international human rights obligations to eliminate discrimination in the workplace and provide a safe and inclusive environment for all workers. In 2021, the Equal Employment Opportunities (EEO) Commissioner launched a national inquiry into the Pacific Pay Gap, due to the wide and persistent pay gap between Pacific workers and other workers. In 2021, the gap between the median hourly earnings of Pacific men and Pākehā men was 18.8 percent. The gap between Pacific women and Pākehā men was even larger, at 25.1 percent. In October 2022, after hearing from over 1,200 individuals, including Pacific workers, employers, and community leaders, the Inquiry released its final report, "[Voices of Pacific people: eliminating pay gaps](#)". The report captures Pacific peoples' inherent sense of dignity and pride in their identity, as well as lived experiences of racism in the workplace.

It sits alongside a comprehensive [literature review on Pacific peoples' experiences of the workplace in Aotearoa](#), also released in

One of the consistent recommendations throughout the Inquiry has been the need to strengthen accountability and participation across the housing system – including through the establishment of effective constructive accountability mechanisms.

The report is complemented by a toolkit with further resources to help people understand the right to a decent home, support and strengthen housing advocacy, and guide housing providers and developers on how it can be upheld in their work.

Although we have now brought our Housing Inquiry to a close, the Commission will continue to do all it can to advance the right to a decent home and Te Tiriti o Waitangi and ensure that people's dignity and mana is respected by the system, as well as help to strengthen and improve the government's policies.

2022. Together with [Empirical Data Analysis of Pacific, Māori and Ethnic Pay Gaps and Experiences of Workplace Bullying and Harassment in Aotearoa New Zealand](#), the evidence base confirms the need for urgent action to close not only Pacific, but also Māori and other ethnic pay gaps.

The Inquiry identified:

- gaps in legislation and policies
- a lack of visible commitment and leadership from businesses
- a culture of indifference towards pay inequality based on ethnicity that has allowed unfairness, discrimination, and hardship to persist in the lives of Pacific workers.

The report's recommendations included:

- calling for urgent pay transparency legislation
- increasing the minimum wage to a living wage
- broadening the prohibited grounds for pay discrimination in the Equal Pay Act to include ethnicity and disability.

## Case Study: Supporting the Pay Transparency Campaign and reducing the Māori, Pacific and Ethnic Pay Gap

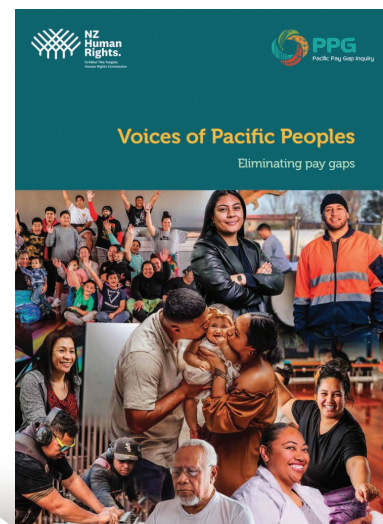
The Pacific Pay Gap Inquiry and Pay Transparency Campaign has paved the way for Pacific peoples and other vulnerable communities to be confident in speaking out against discrimination in the workplace and pay inequity.

In 2023, the Commission launched its second-phase of campaigning for legislation for reporting pay transparency and ethnic and gender pay gaps. We engaged with community and business leaders, policy leaders, and politicians across the political spectrum. The Commission wanted to underscore the Government's human rights and Te Tiriti o Waitangi responsibilities to protect Tangata Whenua and ethnic minorities' right to just and favourable conditions of work, including fair wages, equal remuneration and employment opportunities, and protection from discrimination.

This campaign was on the back of our 2019 "End Pay Secrecy" campaign in which a 4,141-strong petition was handed to the Government. The petition called for pay transparency legislation and the establishment of an independent pay transparency agency to help close the gender pay gap. In March 2023, fifty-two prominent not-for-profit organisations, businesses, unions, and faith-based organisations signed an open letter led by the Commission. The letter to the Prime Minister and the Ministers for Women and for Ethnic Communities, urged them to introduce legislation with urgency to close gender, Māori, Pacific, and other ethnic pay gaps.

The cumulative impact of this work has also contributed to a recognition in Aotearoa of the urgent need to address gender and ethnic pay gaps. In May 2023, the Commission released a nationwide poll conducted by Talbot Mills Research that demonstrated that nearly two out of every three New Zealanders consider pay gaps to be a "significant" or "very significant" issue, with a similar number supporting new pay transparency policies to address the issue. The polling also showed majority support for pay transparency policies across supporters of all political parties in Parliament.

We will continue to advocate for pay transparency legislation be passed in Aotearoa which upholds Te Tiriti o Waitangi and reflects human rights principles. We will also continue to nurture and grow the relationships that have been developed with Pacific communities to promote human rights for Pacific peoples in Aotearoa.





Prudence Walker (Kaihautū Tika Hauātanga | Disability Rights Commissioner), Paul Hunt (Te Amokapua | Chief Commissioner)

# Strategic priority: Inclusion, Equality and Belonging

The following case study shows our work towards a more inclusive Aotearoa New Zealand.

## Case Study: Supporting the right to recognition through simplified amendments to birth certificates

The 17-year journey from the release of our Transgender Inquiry report through to the amended Births, Deaths, Marriages, and Relationships Registrations Act coming into force in 2023, shows that the road to human rights progress, especially legislative change, can take many years.

The right to recognition before the law is enshrined in Article 16 of the International Covenant on Civil and Political Rights. All individuals are entitled to legal recognition regardless of their legal or transitional status or the terms they use to describe themselves.

Official identity documents (including birth certificates) have a particular significance for trans, non-binary, and intersex people. Legal recognition of their gender or identity is crucial to equal protections. Legal recognition facilitates access to rights and freedoms, including entitlements related to health, education, housing, access to social security, and employment. Incorrect documents can become an enduring reminder that a trans, intersex or gender diverse person's sex and gender are seen as incongruent, thereby undermining their identity. Additionally, official documents can expose a person to potential stigma, discrimination, and violence if people are required to present documents that do not reflect or look like them. In our [2020 Prism report](#), we dedicated a chapter to the right to recognition before the law.

The previous process to amend sex details on a birth certificate required applying to the Family Court for a Declaration as to Sex and provision of evidence of medical treatment. This high standard was out of step with international best practice. The Commission has been advocating since our Transgender Inquiry to simplify the

process and requirements in New Zealand. The three-year Transgender Inquiry, culminating in the 2008 report, *To Be Who I Am*, included a key recommendation to "simplify the requirements for changing sex details on a birth certificate." In March 2017, we provided a submission in support of Allyson Hamblett's petition to Parliament which sought to replace the existing process with self-identification.

In 2017, a bill to repeal and replace the Births, Deaths, Marriages, and Relationships Act 1995 was introduced to Parliament. The Commission submitted on the Bill at every opportunity, making strong recommendations for an improved process to align with international human rights law. The Bill passed its third reading unanimously in December 2021, introducing a self-identification process to amend the sex recorded on birth certificates (in broad accord with the Commission's advocacy and submissions).

However, the Act's new self-identification process for amending birth certificates did not come into force until mid-2023. This extended timeframe was intended to allow key details of the process to be consulted on and developed. In July 2022, the Department of Internal Affairs undertook public consultation to develop these regulations and related policy work.

On 15 June 2023, the new birth certificate policy came into effect. Amending a New Zealand birth certificate is now a simple administrative process that requires a statutory declaration. Takatāpui, transgender, non-binary and intersex people born in New Zealanders can now more easily update their identity documents in alignment with their gender identity.

While the policy change was a win for human rights for trans, non-binary, and intersex people with a New Zealand birth certificate, it did not positively impact those who were not born in New Zealand or do not have citizenship/permanent residency. This includes refugees, asylum seekers, and migrants on temporary visas. Under the previous Act, the Family Court could issue a Declaration as to Sex to New

Zealand citizens and permanent residents who were born overseas, even if there was no birth certificate to change. It is no longer possible to do so. This will be a continued area of advocacy for the Commission, as those without citizenship/permanent residency are more susceptible to discriminatory and differential treatment due to having incongruent identity documents.

## Strategic priority: Popularising human rights and Te Tiriti o Waitangi

The following case study is an example of our work against racism.

### Case Study: Developing a national action plan against racism

Two reports were released by Te Kāhui Tika Tangata Human Rights Commission to inform the government's work on a national action plan against racism. The February 2023 release was the culmination of nearly two years of consultation, research, writing and design led by the former Race Relations Commissioner, Meng Foon.

In 2017, the Committee on the Elimination of Racial Discrimination expressed concern over the lack of a national plan against racism in Aotearoa. It recommended the Race Relations Commissioner lead the development of such a plan.

The Commission was tasked with engaging civil society and community, particularly those subjected to racism, to seek their views on what a plan should contain. The Commission produced the community engagement report '[Ki te whaiao, ki te ao Mārama](#)'. A complementary phenomenological report '[Maranga Mai!](#)' was released which explored the impacts of white supremacy, racism and colonisation on Tangata Whenua. This second report was constructed by independent authors with the support of Ahi Kaa (the Commission's Indigenous rights team). The report allowed Tangata Whenua to present

their perspectives supported by the right of Indigenous peoples to participate in decision-making on matters that affect their rights.

Both reports seek to contribute towards the development of the national action plan. The elimination of racism is a strategic priority for the Commission. It is the Commission's responsibility to inform the government on actions it should take to achieve this.

### Ki te whaiao, ki te ao Mārama

To guide the work in a Te Tiriti o Waitangi and human rights framework, the Commission established a taskforce of experts comprising Tangata Whenua and Tangata Tiriti caucuses.

During the Royal Commission of Inquiry into the terrorist attack on Christchurch masjidain on 15 March 2019, Muslim communities identified the importance of social cohesion so people felt safe and the threat of violence was minimised.



Similar messages came through in engagements for these reports. The national action plan against racism provides another avenue for the Government to deliver on some of the Royal Commission's 44 recommendations.

The Commission heard from a range of communities, including Tangata Whenua iwi leaders, Tāngata Whaikaha, ethnic women's groups, multicultural and multi-ethnic councils, Pacific and Asian networks, inter-faith groups, students and academics.

Unfortunately, the resurgence of COVID-19 in August 2021 meant most of the scheduled face-to-face meetings could not proceed. Māori voices are not as strong as they might have had in-person meetings alongside the National Iwi Chairs Forum been able to take place. The meetings engaged relatively few Pacific voices reflecting the impact of the 2021 outbreak. The Commission mitigated the inability to carry out in-person engagements by organising online workshops.

Members of the Tangata Tiriti caucus, Professor Paul Spoonley, and Anjum Rahman, had articles published after the reports' release on the [importance of progressing moves](#) to address racism and [improve understanding about its](#) historical impact.

### **Maranga Mai!**

*Maranga Mai!* was written by members of the Tangata Whenua caucus with the support of Ahi Kaa. The research-based report was designed to be read alongside *Ki te whaiao, ki te ao Mārama*. The Commission published the report to provide an important indigenous perspective on the history and impact of racism.

*Maranga Mai!* combines evidence-based literature with analysis from recognised experts in the field of anti-racism. This method focuses on Māori experiences, the value of which lies in documenting inter-generational insights.

Interviews were conducted with Māori scholars and activists, Professor Linda Tuhiwai Smith, chair Tina Ngata, Hilda Halkyard-Harawira, Dr Rawiri Taonui, Kingi Snelgar, and the late Dr Moana Jackson.

*Ki te whaiao, ki te ao Mārama* recommendations from both Tangata Whenua and Tangata Tiriti were placed under five corresponding pou and pillars. Recommendations included;

- Resourcing and co-ordinating anti-racism work;
- Establishing a monitoring and accountability mechanism.

Key recommendations from *Maranga Mai!* included moves to:

- Commit to constitutional transformation;
- Establish a Truth, Reconciliation and Justice Commission;
- Establish an independent body or bodies to deliver transformation;
- Strengthen Indigenous and human rights in Aotearoa.

The reports were presented to Government and released to inform a robust national action plan against racism. They uplift the voices and aspirations of vulnerable communities. The Commission expects to continue to promote these and advocate for the plan to be progressed.

All parties engaged during the research indicated they appreciated the opportunity to share their views and continue the discussion around eliminating racism. A targeted action plan will help all communities thrive in New Zealand.

## Strategic Priority: Eliminating violence and abuse

The following case study shows how we have advocated for greater equity for disabled people.

### Case study: Advancing the rights of disabled people

In August 2022 the Commission participated in the examination of the New Zealand government on their progress towards realising the UN Convention on the Rights of Persons with Disabilities (the Disability Convention).

We supported the UN Disability Convention Committee's examination as an independent check on the government's information. We aimed to influence the Concluding Observations to improve the lives of Tāngata Whaikaha Māori and disabled people in Aotearoa.

The Commission's participation in New Zealand's country review was over three days at the UN. This was a culmination of many years of monitoring, reporting, and advocacy by Te Kāhui Tika Tangata and its partners within the Independent Monitoring Mechanism (IMM), and alongside other civil society groups from Aotearoa, particularly, disabled people's organisations.

The IMM lodged three of its reports with the Disability Convention committee for its examination:

- Making Disability Rights Real (2014 – 2019) (2020)
- Making Disability Rights Real in a Pandemic (2021)
- Disability Rights: How is New Zealand Doing? (2022)<https://www.ombudsman.parliament.nz/IMM-Disability-Rights-report>

Additionally, Te Kāhui Tika Tangata submitted a supplementary report calling for an end to the exclusion of disability support for people affected by fetal alcohol spectrum disorder, chronic fatigue and other rare disorders. The report also called for a fully inclusive education system including reversing enrolment in segregated residential specialist schools.

At New Zealand's examination, the Commission made opening and closing remarks highlighting

the discrimination, inequality, poverty, and poor outcomes that remain the reality for many disabled people, and which for Tāngata Whaikaha Māori are worsened by the enduring and compounding effects of colonisation and racism.

We called on the UN Disability Convention Committee to make several specific recommendations to the New Zealand government, including to:

- uphold Te Tiriti rights of Tāngata Whaikaha Māori and resource a representative and mandated network
- rapidly raise the living standards of disabled people by prioritising them throughout welfare reform, including by significantly raising thresholds to support disability-related costs
- support affordable and accessible housing options including substantially increasing the target for universally designed new-build public housing
- remove the diagnosis-based exclusion of many disabled people from government-funded disability supports.

The outcome of the 2022 Committee's examination of New Zealand is a set of Concluding Observations that recommend action to strongly reflect the calls made by Te Kāhui Tika Tangata. The Committee drew urgent attention to its recommendations on:

- Article 28 (adequate standard of living and social protection)
- Article 19 (living independently and being included in the community) which Te Kāhui Tika Tangata had specifically emphasised in its reports and speeches

As part of the IMM we will continue to monitor the implementation of the Committee's recommendations and emphasise those needing urgency.

# 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. The Commission also participates in these international processes in our capacity as New Zealand's A-status National Human Rights Institution under the UN Paris Principles.

## Legal interventions

The Commission intervened in a broad range of important human rights cases that were heard or determined over the course of the 2022/23 financial year. The Commission appeared as an intervenor in significant court cases regarding the compulsory assessment and treatment regime under the Mental Health Act (*Gordon v Attorney-General* – High Court), the human rights implications of the government funding policy regarding family care of adult disabled people (*Attorney-General v Fleming* – Court of Appeal), the climate change responsibilities of large businesses (*Smith v Fonterra* – Supreme Court) and assisted the courts with submissions regarding human rights interpretation in complex criminal justice matters (*Chisnall v Attorney-General* - Supreme Court and *New Zealand Parole Board v Attorney-General* - High Court). In December 2022, the Supreme Court issued its judgment in the landmark freedom of expression case of *Moncrief-Spittle v Regional Facilities Auckland Ltd*, in which

the Commission appeared as an intervener, and applied the Commission's submissions throughout its judgment. The Commission also had intervention applications approved in cases regarding the human rights duties of the state regarding climate change mitigation (*Smith v Attorney-General* – Court of Appeal ) and the regional migrant worker scheme (*Soapi v Pick Hawkes Bay Ltd* – Employment Court). These cases will be heard during the next financial year. The Commission also participated as an interested party in initial stages of the Waitangi Tribunal's WAI3060 Justice System Kaupapa Inquiry.

## Submissions

Over the 2022/23 year the Commission issued several submissions to Parliamentary select committees and government agencies on Bills and proposed policy reforms. These covered a wide array of public policy activity and legislative reform, such the Accessibility for New Zealanders Bill, the Second Independent Review on Intelligence and Security Act, the review of the Corrections Act 2004 and Corrections Regulations 2005, the Law Commission Review of Adult Decision-Making Capacity Law, Immigration (Mass Arrivals) Amendment Bill, Electoral (Māori Electoral Option) Bill, the HUD draft Code of Practice for Transitional Housing, the Natural and Built Environment Bill, the Declaration of Inconsistency by the Supreme Court in the *Make it 16 v Attorney General* case regarding the voting age, and the review of the Code of Health and Disability Services Consumer Rights.

## International human rights reporting

International human rights reporting activities have increased over the 2022/23 financial year. These have included the following:

- In August 2022, the Commission attended New Zealand's second and third period review by the UN Committee on the Rights of Persons with Disabilities, having provided a joint submission to the Committee in June 2022 in its capacity as a member of the Independent Monitoring Mechanism on the Rights of Persons with Disabilities, alongside the Office of the Ombudsmen and Convention Coalition of Disabled People's Organisations (IMM). The CRPD Committee issued its report on New Zealand in September 2022, setting out its recommendations for the New Zealand Government to further its implementation and compliance with the Convention. These recommendations covered a wide range of areas. Key thematic recommendations included strengthening the implementation of the Government's national disability strategy across the public sector, adoption and implementation of an accessibility strategy underpinned by universal design and to amend the Human Rights Act to expressly include and define the central CRPD principle of reasonable accommodation.
- The Commission issued its supplementary submission to the Committee on 15 August 2022 regarding the 6th periodic review of New Zealand under the Convention of the Rights of the Child. Following that, the Commission hosted civil society organisations at an on-line pre-session meeting with the UN Committee on the Rights of the Child on 26 September 2022. The full review by the UN Committee on the Rights of the Child took place on 25-26 January 2023, which the Commission attended. The CRC Committee issued its report on New Zealand on 6 February 2023. Key high-level recommendations included the development of a comprehensive strategy for prevention and combating violence and abuse against children with special attention to Māori, Pacific, rainbow and disabled children; specific government budgetary lines for children, with special attention to Māori and Pacific children, children in state care and children with disabilities; and for the government to make the child rights impact assessments compulsory in the development of policy and legislation affecting children.
- On 12 June 2023, the Commission issued submissions to the UN Committee Against Torture regarding New Zealand's sixth periodic review under the Convention Against Torture. The Commission also co-ordinated the submission to the UNCAT of New Zealand's National Preventative Mechanisms (NPMs), of which the Commission is the Central NPM. NPMs monitor places of detention under the Optional the first under the CAT since 2015. The Commission highlighted several issues in its submission to the Committee, including the need to improve measures to support women in prison, amend the Corrections Act and regulations to fully comply with international human rights standards, the need for recognition, respect and support for Māori rangatiratanga to develop initiatives in the criminal justice and state care systems, introduction of legislation prohibiting modern slavery, and full implementation of the redress system recommendations of the Royal Commission of Inquiry into Abuse in Care.
- The Commission also provided a submission to the UN Subcommittee on the Prevention of Torture (SPT) regarding the SPT's development of a general comment on Article 4 of the Optional Protocol on the Convention Against Torture. Article 4 concerns the duty upon States parties to allow NPMs to visit places of detention as part of their monitoring functions.

# Information and Dispute Resolution

## Overview

The Information and Dispute Resolution (IDR) rōpu was formed in 2023 to respond to enquiries and complaints from people who believe they have been discriminated against under the Human Rights Act (the Act). Our rōpu comprises two teams.

- The Human Rights Information and Support Services team, which receives and triages all enquiries and complaints to the Commission, and can provide information, support and early resolution for complaints that do not meet the unlawful discrimination criteria in the Act.
- The Dispute Resolution team, which assesses all complaints alleging unlawful discrimination and offers mediation for complaints that meet the criteria.

During 2022-23 IDR:

- Received and responded to **5619** enquiries and complaints.
- Completed **5730** enquiries and complaints.
- Assessed and responded to **887** complaints alleging unlawful discrimination.<sup>2</sup>
- Completed **1022** complaints alleging unlawful discrimination.
- Held **152** mediations<sup>3</sup> to resolve complaints alleging unlawful discrimination.

IDR prides itself on the quality of service it provides people who are often at their most vulnerable. **82%** of people who responded to our mediation satisfaction survey<sup>4</sup> told us they were satisfied or very satisfied with their experience. **91%**<sup>5</sup> of alleged unlawful discrimination enquiries and complaints received were closed/resolved within 12 months.

## Human Rights Information and Support Services Team

The Human Rights Information and Support Services team (HRISS) is the first point of contact for the Commission. HRISS triages the majority of enquiries and complaints received from members of the public, organisations, and agencies across Aotearoa.

HRISS refers complaints that allege unlawful discrimination to our Dispute Resolution Team to assess, and where appropriate, provide dispute resolution services (Part 3 of the Act).

HRISS can offer support in some situations where people complain about racism and harmful speech, as part of the Commission's broader commitment to encourage harmonious relations (Section 5 of the Act). We do this by providing information or by offering to facilitate conversations between consenting parties.

For most enquiries and complaints, HRISS offers information about the Act and human rights more broadly. We also help empower people to find their own solutions and, where appropriate, we link people with our teams who support commissioners or are undertaking a relevant public project.

If we receive an enquiry or complaint we cannot meaningfully assist with, we refer or actively link people with appropriate organisations, such as government agencies, community services, or the Office of the Ombudsman.



The Commission responded to **5619** enquiries and complaints

<sup>2</sup> 661 of the 887 complaints were closed.

<sup>3</sup> Mediation is a process where an impartial mediator helps parties safely work through the issues and discuss possible ways to resolve the complaint.

<sup>4</sup> The Commission received 17 mediation survey responses from 88 surveys sent.

<sup>5</sup> 12 month rolling average

The following table indicate the total number of matters received and completed during each month of the reporting period.

**Table 1: Total enquiries and complaints HRISS received per month from 1 July 2022 – 30 June 2023**

Matters Received	
<b>2022</b>	<b>2387</b>
Jul	398
Aug	466
Sep	374
Oct	389
Nov	441
Dec	319
<b>2023</b>	<b>3232</b>
Jan	308
Feb	490
Mar	1100
Apr	382
May	448
Jun	504
<b>Grand Total</b>	<b>5619</b>

Matters Completed	
<b>2022</b>	<b>2701</b>
Jul	425
Aug	588
Sep	364
Oct	458
Nov	460
Dec	406
<b>2023</b>	<b>3029</b>
Jan	252
Feb	356
Mar	954
Apr	619
May	454
Jun	394
<b>Grand Total</b>	<b>5730</b>

## Information and Support Services in action

HRISS received a diverse range of enquiries and complaints throughout the year, including:

- Complaints about bullying in workplaces. We referred people to Community Law and MBIE's Employment Mediation Services.
- Enquiries about job advertisements or application forms requesting personal information such as age, ethnicity, disability, sex, or family status. We provided information about the Act, our dispute resolution service, and best practice guidelines for employers and employees.
- Complaints about rights and treatment of prisoners. We referred people to Corrections' complaint processes, the Office of the Ombudsman, and the Health and Disability Advocacy Service.
- Complaints from people under compulsory treatment orders who believed their rights were being breached. We referred these people to Mental Health District Inspectors and provided information about unlawful disability discrimination under the Act.
- Complaints about housing (including emergency housing). We helped these people engage with our Housing Inquiry and referred them to appropriate agencies.
- Complaints about government agencies such as ACC, WINZ, and Oranga Tamariki. We explained internal and independent complaint processes and referred people to legal advice where appropriate.
- Complaints of racism in online blogs, mail drops, and public meetings. We referred people to relevant agencies such as Netsafe or the Classification's Office and offered facilitated conversations where appropriate.
- Enquiries and complaints from people in high need or in highly distressed states. We connected them to social work agencies, counselling services or mental health crisis intervention as appropriate.

"... Now I have stronger confidence that I chose New Zealand to be my second hometown because my rights can be protected ...Thanks for your help again."

"thank you once again for how you have handled this sensitive matter (on both sides)"

### Specific case examples

#### Responding to harmful speech among neighbours:

A person complained their family was being harassed by neighbours because of their ethnicity, national origin, and migrant status. They told us the neighbours had made hurtful comments about their ethnicity and falsely accused them of things that went wrong in the neighbourhood. We contacted the neighbours outlining the family's concerns and wish to be left alone. No further complaints were received.

#### Disability care:

A parent contacted us concerned his daughter's complex health needs would not be met when she transitioned out of Oranga Tamariki's care at the age of 18. We advised whānau to liaise with Oranga Tamariki's Chief Advisor Disability to broker a joint conversation between Oranga Tamariki, Whaikaha and the whānau, to communicate and plan for the daughter's transition from care.

#### Employment rights and language assistance:

A RSE (Recognised Seasonal Employer) worker and their partner approached the Commission for advice about employment rights. We provided information in their first language about the Commission and Employment NZ's services to ensure the couple were better informed and more confident about their rights.

"Thank you for your actions. Even though your organisation is a neutral party, I can tell you it has been a relief just being listened to."

### Easing financial pressures:

A couple contacted us seeking advice as they were facing severe hardship due to wage deductions to pay back funeral costs and government agency debt. Our involvement resulted in the finance company and government agency negotiating a more affordable debt repayment plan with the family.

### International safe passage:

Another country's human rights commission contacted us about a prisoner in Aotearoa New Zealand who qualified for early release on condition they return to their home country. The person was having challenges securing safe passage home, which meant they were having to stay longer in prison. The Commission contacted Corrections and the Ministry of Foreign Affairs to expedite action on the prisoner's release and facilitate their safe passage back to their home country. Through a coordinated effort, the individual is now back home with their family.

### Developing disability resources:

A person complained they were refused access to transport because of their disability assist dog. They asked if the Commission had information they could show people who were unaware of the rights of people with assistance dogs. We referred their complaint to the Dispute Resolution team, and then worked with the organisations that certify assistance dogs to create a resource explaining the access rights of disability assist dogs which is now available on our website.

### Sexual orientation harassment between neighbours:

A woman complained her neighbour was harassing her because of her assumed sexual orientation. We contacted the neighbour

to discuss the complaint and hear their perspective. The views of both parties were shared, which resulted in an apology and a commitment to stop the harassment. The complainant told us she was pleased to have the opportunity to voice her concerns and resolve the matter in a peaceful way.

### Race-related publications:

Members of the community complained that "It's alright to be white" pamphlets left in their letterboxes voiced white supremacist ideology. The flyer did not have an identifiable contact, so the complaint could not be formally notified by the Commission. However, we were able to provide information about different ways the community could challenge the narrative and address the impact of the material.

## Mega Matters

Mega Matters are high-profile events that prompt a considerable number of enquiries and complaints to the Commission. The Commission responded to **19** Mega Matters during the period, involving **825** enquiries or complaints. The top two Mega Matters in 2022-23 were:

- **354** enquiries and complaints about Minister Marama Davidson's comments: "I am a violence prevention minister and I know who causes violence in the world, it is white, cis men."
- **284** enquiries and complaints about an excerpt of a Tusiata Avia poem published by news website Stuff.co.nz.

"E mihi kau ana ki a koe e te tuakana i tōu mahi i te rā nei te whakatau i ō mātou āwangawanga. Kei te harikoa au i te mahi, ko te tumanako au kei te ora haumarū ki a koe me tō whānau hoki "

"Thank you brother/sister for your support today resolving our concerns. I am happy at work.

## Dispute Resolution Team

The Dispute Resolution (DR) team provides a free and confidential dispute resolution service for people complaining about unlawful discrimination under the Act. Dispute resolution is a powerful tool that provides the parties with an opportunity to resolve the complaint with the help of a mediator.<sup>6</sup> Dispute resolution also educates and enables outcomes that address systemic causes of discrimination.<sup>7</sup>

The dispute resolution process is flexible and influenced by the nature of the complaint and the needs of the people involved. As a first step, the mediator may attempt the early resolution of a complaint. This can involve the mediator providing information to help parties resolve the situation themselves, without a formal process. Where early resolution is not suitable or is unsuccessful in resolving a complaint, a mediator may offer a more formal mediation meeting that supports parties to safely work through the issues and discuss ways to resolve the complaint. Parties may involve support people such as whānau, advocates or lawyers.

During 2022-23, DR received **887** complaints alleging unlawful discrimination. Although the number of complaints referred to DR decreased

in 2022-23, the Commission facilitated the highest number of mediations to date. The increase in mediations reflects our increased use of online mediations.

### Discrimination complaints received by type

Unlawful discrimination is where a person or group is treated differently or unfavourably compared with someone else in the same situation:

- because of one or more of the prohibited grounds (also known as personal characteristics)
- in an area of public life under the Human Rights Act.

The Act also covers other forms of discrimination, such as sexual or racial harassment.<sup>8</sup>

Disability continues to be the most prevalent ground for complaints, followed by 'race-related' complaints (the grounds of race, colour, or ethnic or national origin).

**Table 2 shows the top four complaint grounds received where people alleged unlawful discrimination.<sup>9</sup>**

Year	Disability	Race-related	Sex	Age
2022/23	360	260	71	58

<sup>6</sup> Mediators are dispute resolution practitioners who are impartial and fair. Mediators do not take the sides of any party to a complaint or decide the outcomes for the parties.

<sup>7</sup> Systemic outcomes are outcomes beyond the individual circumstances of a complaint and the parties involved, therefore having a positive wider impact.

<sup>8</sup> Other types of discrimination include sexual and racial harassment, racial disharmony, victimisation, where an employer treats an employee adversely because the employee experienced family violence, conversion practices, and complaints about advertisements.

<sup>9</sup> Complaints may cite more than one ground. Therefore, the total number of grounds does not reflect the total amount of complaints.

The Commission also noted an increase in the number of complaints relating to other types of discrimination, such as racial harassment (49) and sexual harassment (70).

### Discrimination complaints received by area of life

Of the 887 complaints alleging discrimination in 2022-23, 268 were received about the public sector (government)<sup>10</sup> and 518 about the private sector. 103 complaints involved both sectors.

People told us they experienced discrimination when engaging with government (268 complaints), in employment and pre-employment<sup>11</sup> (264 complaints), and in the provision of goods and services (242 complaints).

The Act distinguishes between unlawful discrimination in the public sector and the private sector.

### Dispute resolution in action

Dispute resolution outcomes are focused on addressing harm and influencing broader change. Mediators are impartial and help guide parties through a respectful, solution-focused process. Any outcomes must be agreed by the parties involved.

Dispute resolution outcomes this year include:

- Acknowledgement and apology
- Compensation
- Acknowledgement and agreement to not discriminate in future

- A job reference to support an employee to find work
- Reasonable accommodation made for a disability<sup>12</sup>
- Reimbursement of lost wages.

Systemic outcomes for the period include:

- Improved access to the provision of goods and services
- Amendment of public and private policy and changes in practice
- Anti-discrimination programmes and policy
- Removal of discriminatory material from publications, including websites.

In 2022-23, the Commission achieved 1454 outcomes for complainants and respondents, 90 of which were systemic outcomes. The following are some examples of outcomes in 2022-23.

### Disability discrimination

Disability discrimination was the most prevalent ground for complaints and this was reflected in our outcomes for disabled people:

#### • Mask exemptions

A patient complained a medical facility did not accept their mask exemption and refused them entry to an appointment. The complainant had a disability that prevented them from wearing a mask. The mediator facilitated communication between the parties, who were able to reach an agreement

<sup>10</sup> Section 20J of the Human Rights Act and section 3 of the New Zealand Bill of Rights Act 1990 defines the 'public sector'. This only includes acts done—

- (a) by the legislative, executive, or judicial branches of the Government of New Zealand; or
- (b) by any person or body in the performance of any public function, power, or duty conferred or imposed on that person or body by or pursuant to law.

<sup>11</sup> The Commission's pre-employment guidelines on how employers, recruiters and job seekers can comply with the Human Rights Act are available at: <https://tikatangata.org.nz/resources-and-support/guidelines/pre-employment-guidelines>

<sup>12</sup> Reasonable accommodation' means:

- necessary and appropriate modification and adjustments,
- not imposing a disproportionate or undue burden,
- where needed in a particular case,
- to ensure persons with disabilities enjoy or exercise the same rights as others on an equal basis.

A guide on reasonable accommodation is available at: <https://tikatangata.org.nz/resources-and-support/guidelines/reasonable-accommodation-guidelines>

“...I appreciate the time you have taken ... in helping inform me of the process and helping me feel safe in talking about what’s been happening for me ....”

without the need for mediation. The facility acknowledged the mistake and apologised to the patient. The facility made changes to their policy and practices to allow access to those with mask exemptions, while managing the risk to other vulnerable people.

- **Accessible transport**

A wheelchair-user complained about disability discrimination and lack of reasonable accommodation by a transport provider. Their complaint involved difficulties with a wheelchair lift, a harness, and a long delay in having their wheelchair returned. They were highly distressed and upset about the experience. A mediation meeting resulted in an agreement, which included:

- o An acknowledgement of the stress the customer experienced
- o A written apology
- o Financial compensation
- o An undertaking to provide additional training to staff about customers who use wheelchairs.

The customer offered to share their story to assist with the staff training.

- **Co-designing systems**

A father of an autistic son complained to a large public organisation that his son could not use the mobility parking system. A mediation meeting resulted in the organisation offering to work with his son to help develop and improve its system. The goal was to allow greater accessibility for those with a disability, and those who care for them.

- **Disability assist dogs allowed**

A patron complained a restaurant discriminated against them because of their disability after they were refused service because of their assistance dog. A mediator

helped the parties reach an agreement where the outcomes included an apology and compensation. Systemic outcomes included an amendment to policy allowing access for other assistance dogs and education.

- **Accommodating security**

A person alleged security staff did not reasonably accommodate their disabilities (autism and neurodiversity) when they were required to have their body pat-down during a security check. The person said the security staff did not accept their suggested alternatives. The parties met in mediation and reached an agreement, including acknowledgment and an apology. Security agreed to greater accommodation of disabilities during security checks, including by providing information and creating a safe and quiet space for checks to take place.

- **Inclusive education**

A parent complained a school did not reasonably accommodate their child’s disability (Autistic Spectrum Disorder). The parents felt forced to withdraw their child from school after trying to resolve the complaint with the teacher, Principal, and Board of Trustees. The complaint was resolved in mediation with an apology and change in the policy and practices to better accommodate disabilities.

### **Race-related grounds discrimination**

- A whānau complained a retail store racially profiled or discriminated against them for being Māori, including when they were questioned in front of other customers about whether a payment card belonged to them. The retail store insisted checking the owner of a card was important to avoid fraudulent transactions. The complaint was resolved in mediation when the retailer acknowledged and apologised for the offense caused. The retailer also agreed to review the relevant policies and investigate other ways of managing the risk of fraud.

"I'm very grateful for your efficiency and urgent assistance you have provided to me. My voice would not have been heard without the Human Rights Commission."

- A person complained they were discriminated against because of their tā moko<sup>13</sup> during pre-employment training. They said the prospective employer later commented the job may not be for them. The parties met in mediation and the complaint was resolved with an apology, financial compensation, and systemic change in practice to recognise religious and cultural tattoos.

### Sexual harassment discrimination

- An employee complained of sexual harassment against their employer. A mediation meeting resulted in the employer agreeing to review and update its process for responding to sexual harassment claims, including providing training to first responders, supervisors, and managers on best practice for handling initial complaints.
- An employee complained of sexual harassment and discrimination on the grounds of their sexual orientation and disability. They said they endured months of harassment and homophobic comments in the workplace, and did not feel safe to raise complaints. They said the issues began to significantly impact their mental health, but they did not receive the level of support expected from their employer. With the risk of dismissal from their role, the employee contacted the Commission. The parties met in mediation and reached a resolution involving acknowledgment and apology, financial compensation, and sharing the outcomes with the wider organisation for the purpose of culture change.

### Religious belief discrimination

- A representative complained their family member was discriminated against because of their religious belief when they were declined entry into an event because of the 'no headwear' policy. The mediator resolved the complaint quickly without the need for a formal mediation. The outcomes included a written apology and a systemic change in policy to benefit all people who wear religious headwear.

### Sex (gender) discrimination

- A person alleged their employer treated them differently compared with another male employee. The parties had tried extensive engagement before contacting the Commission but had been unable to resolve the complaint themselves. The parties met in mediation where there was an apology and agreement to continue a review into an anti-discrimination programme or policy.

### Dispute Resolution service satisfaction

The Commission is committed to excellence in handling enquiries and complaints under the Act. Most complaints of alleged unlawful discrimination are resolved without the need for a formal mediation meeting, particularly in the private sector.

We facilitated **152** mediation meetings during the year. Our mediation satisfaction survey told us that 82% of people who engaged in mediation were 'satisfied' or 'very satisfied'.<sup>14</sup> While this is based on a small sample size, the results are encouraging and the Commission is working to improve the response rate so we can be more confident that results are representative of all users.

<sup>13</sup> Tā moko are traditional tattoos as practised by Māori.

<sup>14</sup> 88 surveys were sent to complainants and respondents that provided an email address. 17 responses received.



Hēmi Pirihi (Kaitahutahu) (left standing) and Paul Hunt (Te Amokapua | Chief Commissioner) (right sitting) on a visit to He Korowai Trust, Kaitia.

### Timeliness of completing enquiries and complaints

The Commission is committed to responding to enquiries and complaints in a responsive and timely manner. The Commission completed **91%** of all complaints alleging unlawful discrimination within 12 months, exceeding our performance measure of **80%**.

As of 30 June 2023, the average time to close a complaint was about **5** months<sup>15</sup>, an increase from the previous year of **1** month. This is likely due to:

- an increase in the proportion of complaints that required a dispute resolution process,
- an increase in the complexity of complaints and service user needs,
- some complaints remaining from the previous year (2021-22), where there was an unprecedented number involving face masks during the peak of COVID-19,
- resourcing.

<sup>15</sup> Rounded to the nearest month, from 4.93 months.

# 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).<sup>16</sup>

The reporting year has been another busy one for this small Office consisting of four legal staff, the Director's Executive Assistant (who manages the Office) and law student clerks. The first and second quarters of this reporting year saw the Office with a heavy litigation caseload absorbing the entire legal team at times. Given our small size, any significant piece of litigation is likely to impact our ability to provide efficient services on other matters.

Of interest, the Office acted in a four-week hearing in the Tribunal which was interpreted into New Zealand Sign Language and made available to the public via livestreaming. To our knowledge, this was the first of its kind in the Tribunal and we are grateful to the Tribunal Secretariat for achieving this.

We have been concerned about the impact of our litigation caseload on the efficient delivery of decisions on applications for legal representation. In order to improve that efficiency, the Director has established a new process for considering applications. This has involved the appointment of a Deputy Director of Human Rights Proceedings to largely manage this process. Mr Greg Robins was appointed to this role. Mr Robins has significant experience in this jurisdiction and has been counsel on several cases under the HRA and the Privacy Act (1993



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

and 2020) (Privacy Act) in the Tribunal. He was also the Acting Director of Proceedings at the Health and Disability Commissioner's office. Mr Robins's appointment has already borne fruit with improved processing times of decisions. The Director congratulates him on his appointment and thanks him for his efforts to date.

Of course, with additional resources, this Office could take on more litigation for members of the public. However, the Office of Human Rights Proceedings has had no significant investment or review of its operations since its creation over 20 years ago. It may be timely to consider whether the current resourcing framework continues to meet the needs of those seeking access to justice in this jurisdiction.

<sup>16</sup> 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).

In the Director's view, this is a compelling access to justice model and its impact could be extended to benefit the public. In the first place, this could include more resources to allow further cases to be undertaken. Or, perhaps an additional impact would be to potentially include extending the HRA model to the Privacy Act, where privacy complainants could also apply for legal representation following a complaint to the Privacy Commissioner. The triage function that this Office plays in HRA claims could be replicated under the Privacy Act, which may assist in reducing the caseload burden on the Tribunal.

We remain concerned at the timeframes for resolving matters in the Tribunal. We are aware that the Tribunal itself is concerned, and we call on the Ministry of Justice to ensure that the Tribunal is provided with the support it needs to improve access to justice within its processes.

### Summary of decisions

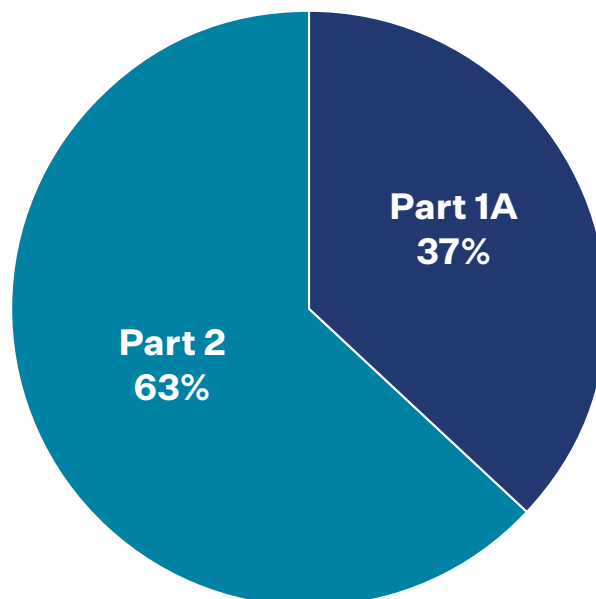
The Director made sixty (60) decisions on applications for representation in the Tribunal. Of those, the Director decided to grant representation to ten (10) applicants: eight (8) grants were for representation in the Tribunal, and two (2) were for representation for settlement attempts. Forty-two (42) decisions were made not to provide representation; six (6) to take no further action; and two (2) were referred back to the Human Rights Commission for mediation.

Expressed as a percentage, the Director provided representation to seventeen percent (17%) of applicants overall.

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

Some twenty-two (22) of the decisions made concerned complaints under Part 1A of the HRA<sup>17</sup> as against thirty-eight (38) that concerned complaints under Part 2 of the HRA.<sup>18</sup>

### Percentage of complaints made under Part 1A and Part 2



<sup>17</sup> 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).

<sup>18</sup> Part 2 applies to complaints against private entities.

## Part 1A complaints by entity, ground and decision

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

Public Sector Entity	Ground <sup>19</sup>	Decision
ACC (2)	Disability (1) Religious Belief (1)	NFA (1) <sup>20</sup> No (1)
Department of Corrections (1)	Disability (1)	NFA (1)
District Health Board <sup>21</sup> (2)	Disability (1) Employment Status (1)	No (1) No (1)
Ministry of Business, Innovation and Employment (1)	Disability (1)	No (1)
Ministry for the Environment (1)	Race (1)	No (1)
Ministry of Justice (1)	No Jurisdiction (1)	No (1)
Ministry of Social Development (5)	Disability (2) Employment Status (1) Family Status (1) No Jurisdiction (1)	No (1), RB (1) No (1) Yes (1) No (1)
New Zealand Police (2)	Disability (2)	No (2)
Other bodies performing a public function, power or duty conferred or imposed by law (3)	Age (1) Race (2)	No (1) NFA (1), No (1)
Regional Council (2)	Disability (2)	No (2)
Tertiary Institutions (2)	Disability (2)	No (1), NFA (1)

<sup>19</sup> Where an applicant has relied on several grounds, a single primary ground has been isolated.

<sup>20</sup> 'NFA' denotes that the Director decided to take no further action on the application.

<sup>21</sup> Now known as Health New Zealand.

## Part 2 complaints by area, ground, and decision

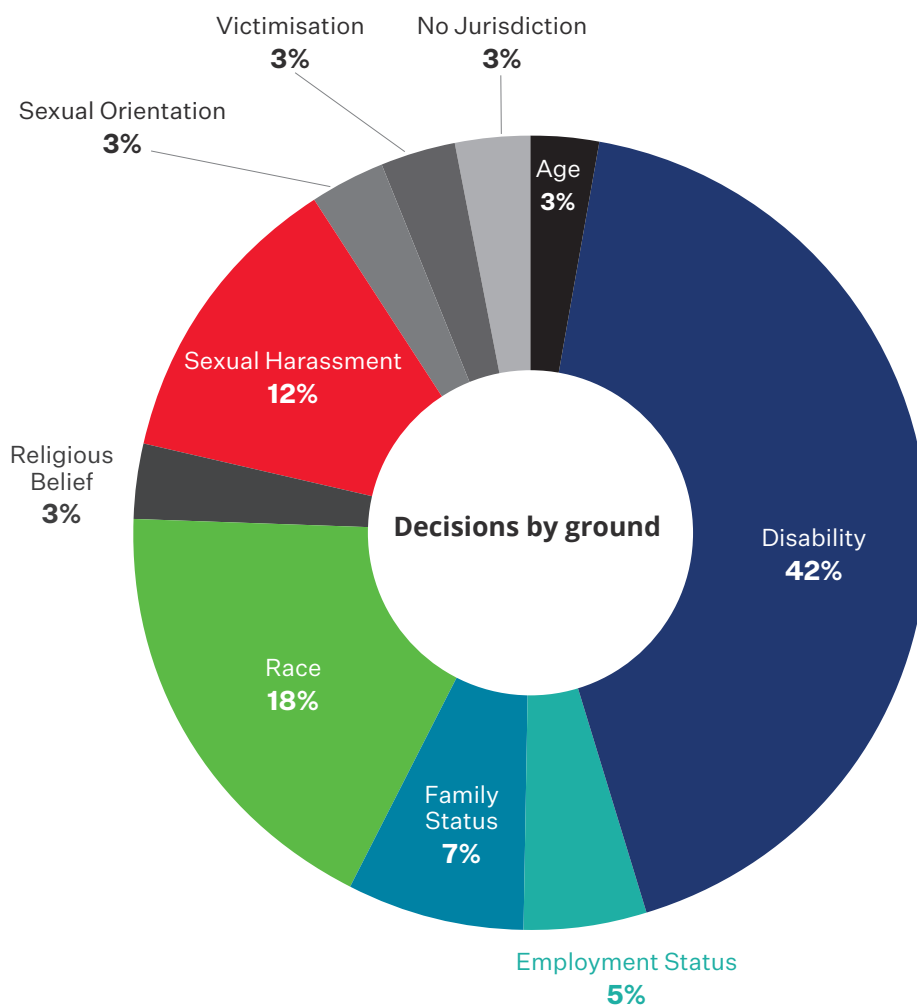
The following table shows the areas of life, the prohibited grounds of discrimination alleged to be involved, and the Director's decisions in respect to applications involving complaints under Part 2 of the HRA (private).

Area	Ground <sup>22</sup>	Decision
Education (1)	Sexual Harassment (1)	Yes (1)
Employment (21)	Disability (6) Family Status (2) Race (4) Sexual Harassment (6) Sexual Orientation (1) Victimisation (2)	Yes (1), No (5) No (2) RB (1), NFA (1), No (2) Yes (4), Yes (S) (1), No (1) No (1) No (2)
Goods & services (14)	Disability (7) Employment Status (1) Family Status (1) Race (3) Religious Belief (1) Sexual Orientation (1)	No (7) No (1) No (1) NFA (1), No (2) No (1) No (1)
Land, housing and other accommodation (2)	Age (1) Race (1)	Yes (1) Yes (S) (1)

<sup>22</sup> See n 19.

## Decisions by ground

The following diagram shows all decisions, whether relating to Part 1A or Part 2, made by reference to the alleged prohibited grounds<sup>23</sup> involved in the complaints, as a percentage.



### 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 issue proceedings in the matter.

The Director also made 20 decisions on invitations to intervene in proceedings before the Tribunal pursuant to reg 14 of the Human Rights Review Tribunal Regulations 2002. A decision was made to intervene in one matter.

<sup>23</sup> See n. 19.

# Organisational Health and Capability

## Enhanced strategic 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 consists of the Chief Commissioner and Commissioners and in partnership with the National Iwi Chairs Forum, has appointed a Rongomau Taketake, a non-voting an Indigenous rights governance partner to work alongside the Board and provide Tangata Whenua perspectives and leadership<sup>24</sup>.

Formal Board meetings are held with reporting by the Tatau-Uruora Chief Executive and Pou Ārahi. 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 has been enhanced to support the Board to be fully cognisant of the top issues our organisation faces and that issues are being addressed operationally. The approach also ensures we are being proactive in addressing risk and strategic in decision making.

We are supported by our Finance, Audit and Risk Committee (chaired by an external member) which provides another line of assurance related to our strategic planning, financial performance and reporting and core business policies and processes.

## Supported by effective operational leadership

The Chief Executive is accountable for the management of operations (except for 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 government's decisions about pay restraint in the state sector forced us to think more innovatively about terms and conditions that would promote staff wellbeing, inclusive culture 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 building a connected culture.

## Strengthened business services capability

The Commission reviewed the business services needed to support our organisation in the future and has increased both capability and capacity across our core business services. Hiranga Tōpū went live in October 2022 and brings together related activity under the Tumuaki Whakahaere Chief Operating Officer role. The group has been shoring up core services, supporting organisational change, revising organisational policies and strengthening business processes with a focus on continuous improvement and greater efficiency.

<sup>24</sup> In this reporting period, this role (0.5 FTE) was in place from 6 March 2023 to 30 June 2023.

## Continued to build capability as a Tiriti-based organisation

Te Kāhui Tika Tangata has committed to becoming a Te Tiriti o Waitangi-based organisation. A key part of this includes strengthening staff capability to contribute and deliver on this journey. The following initiatives have been undertaken over the past year to support this:

- Tools and resources were developed and professional development opportunities provided to support staff to increase their understanding of Te Tiriti o Waitangi, Indigenous Rights and Human Rights and apply the knowledge to their work;
- Workshops were held where teams developed plans to contribute to the organisation's Te Tiriti journey; and
- A 'Te Tiriti o Waitangi Champion Network', a community of practice, was established where staff can meet to share ideas related to applying Te Tiriti within their work.

In 2023/24 we intend to implement our ongoing Tiriti-based organisation learning and development programme, provide public resources about Te Tiriti and human rights and continue external engagement with Tangata Whenua.

## Committed to environmental sustainability

As an organisation, connecting with people and communities is important, which creates a tension for us in terms of reducing our carbon impact. We continually review and monitor our air travel, using alternative ways of connecting, and we do not own fleet vehicles. Our recently approved Carbon Emissions policy sets out the Commission's commitment to minimising the impact of our operations on the environment and integrating environmental considerations into our business practices.

## Good employer of highly capable, productive staff

We are committed to being a good employer. Our organisational values, Mana Tangata, Maia-Tika-Pono, Whānaungatanga, and the principles and practice of equal employment opportunities are embedded in our organisational policies and practice.

### Good and safe working conditions

- Our AskYourTeam survey in 2023 delivered very positive results with high scoring results in people experience and organisational culture (75-78%)
- We have modern, attractive, office environments with fit-for-purpose equipment and online communications facilities
- There are generous leave provisions and wellbeing support and supervision is regularly used with particular functions eg mediation services
- An active, refreshed Wellbeing, Health and Safety committee has strong representation from staff and leaders delivering a comprehensive work programme
- Regular training is undertaken by first aiders and office wardens and our emergency plans were recently renewed
- A comprehensive wellbeing programme tailored to our environment occurs throughout the year, including free flu vaccinations, employee assistance programme (and alternative providers when appropriate), workstation assessments and equipment
- We maintain anti-harassment, anti-discrimination and anti-bullying policies and have staff trained to assist any staff experiencing domestic violence
- Working from Home guidance and a Flexible Working policy are in place. The Commission's culture promotes autonomy, personal responsibility and flexibility, and helps support our staff achieve life/work balance.

### Recognition of the aims and aspirations of Māori

- Te Kāhui Tika Tangata's journey to be a Te Tiriti-based organisation and our partnership with NICF demonstrates recognition of the aims and aspirations of Māori with conviction and commitment
- Recent recognition has come from our staff in the AskYourTeam survey with high scoring results for the Commission in supporting the use of te reo Māori (87%), actively valuing Te Āo Māori (85%) and Te Tiriti (76%)
- Various professional development workshops and networks and the development of tools and resources enable our staff to build and apply knowledge about Te Tiriti o Waitangi, Indigenous Rights and Human Rights.

### **Equal employment opportunities including recognition of employment requirements of cultural differences, ethnicity, disability and gender**

- The Commission continues its strong focus on diversity and inclusion, including inclusive work practices
- Our AskYourTeam survey in 2023 also delivered excellent results with high scoring responses from staff in valuing and respecting values and cultural beliefs (84%), cultural competency (80%) and diversity and inclusion (78%)
- We continue to maintain an effective, trusted working partnership with the PSA and meet regularly to consult on organisational policies and working practices, career progression, wellbeing, health and safety measures and other matters
- Testament to the constructive relationship with the PSA is that bargaining the new CEA commenced on 29 June 2023 and after 2 days bargaining 50-60% of claims have been agreed in principle
- Our wellbeing programme is tailored to our environment and diverse employee needs including the use of alternative employee assistance and/or supervision providers
- Review of employee turnover trends and reasons for exit are analysed to identify trends and opportunities.

### **Impartial selection of suitably qualified people and opportunity for capability enhancement**

- Robust recruitment and selection processes and policies are in place to attract a diverse range of applicants and to ensure consistent decision-making
- All recruitment panels include appropriate representation of Tino Rangatiratanga and experienced people leaders
- Selection processes include assessment of the necessary capabilities to assist the Commission in its Te Tiriti-based organisation journey
- Various professional development workshops and networks and the development of tools and resources enable our staff to build and apply knowledge about Te Tiriti o Waitangi, indigenous rights and human rights
- Career progression and development opportunities such as, secondments and taking on higher duties, are regularly available to our staff.

## Continuing to make solid progress on reducing gender, ethnic and disability pay gaps

In 2022/23, 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 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 people and culture practices**

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

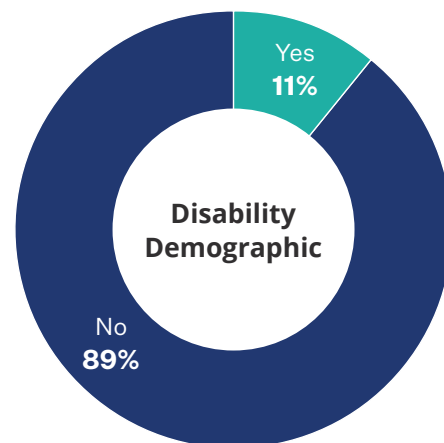
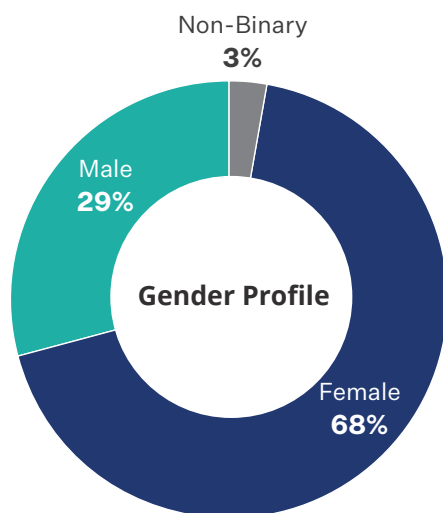
- **Gender-balanced leadership**

We ensure the Commission maintains a gender balance in its leadership team. We have exceeded the Public Service Commission's target of at least 50 percent as women hold 62.5 percent of the roles in the leadership team.

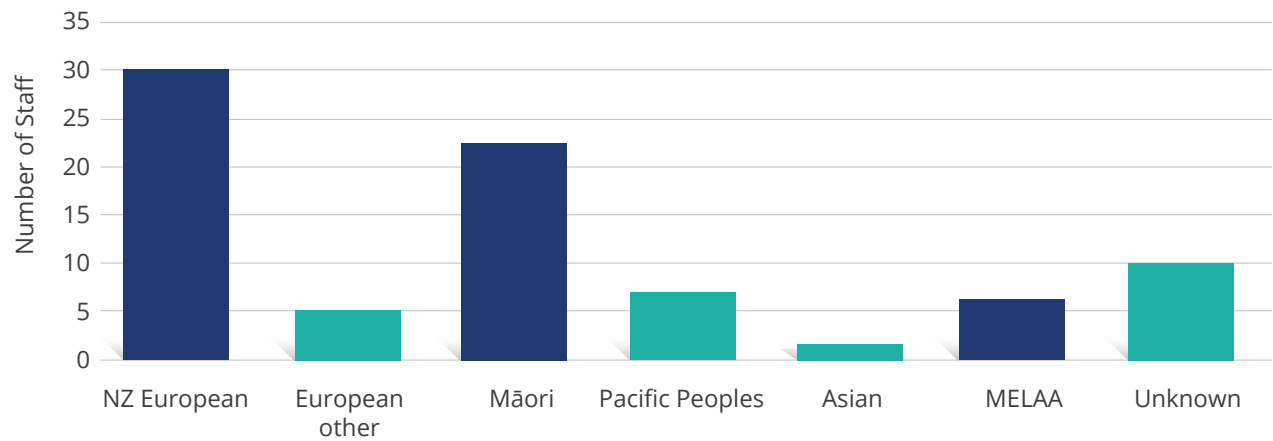
In 2022/23 we measured our gender pay gap and found that the Commission has further reduced the gender pay gap from 2.08 percent in 2021/22 to 2 percent in 2022/23.

We measured our ethnic and disability pay gaps and have consolidated our solid progress with negative pay gaps for Māori -4.92 percent in 2022/23 - previously -1.5 percent in 2021/22; Pasifika -13.39 percent in 2022/23 from -2.1 percent in 2021/22; and Disability -4.32 percent in 2022/23 from -4.46 percent in 2021/22. The numbers for Asian and Middle Eastern /Latin American/African (MELAA) and non-binary staff are not large enough to measure without potentially impacting individuals' privacy.

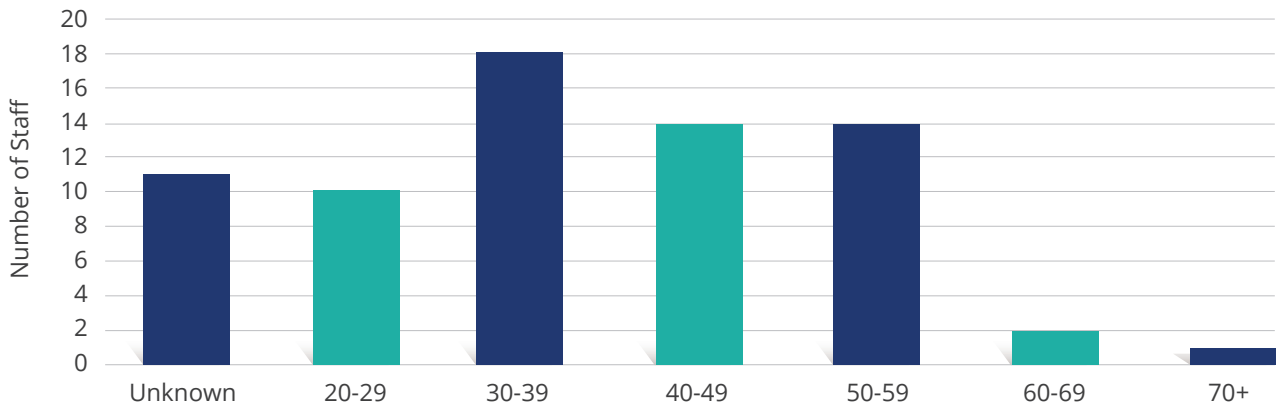
### Workforce Profile



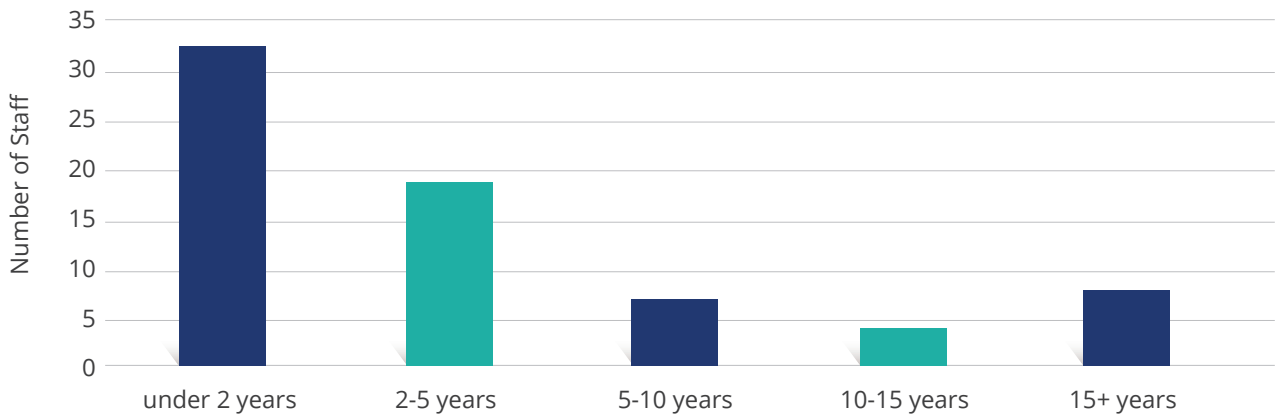
### Ethnicity



### Age



### Length of Service



### Meeting our legal responsibilities

Through our governance, operational and business rules, we ensured we met our good employer requirements and our obligations under the Public Finance Act 1989, the Public Records Act 2005, the State Sector Act 1988, the Crown Entities Act 2004 and other applicable

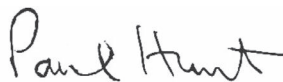
Crown entity legislation. In 2022/23 we undertook the ComplyWith surveys for staff and Commissioners. These continued to show a high level of overall legislative compliance with no material breaches.

# Statement of Responsibility for the year ended 30 June 2023

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 2023 and the operating results and cash flows of the Commission for the year ended 30 June 2023.

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

30 October 2023

# Statement of Performance

Our Statement of Intent 2021/22 to 2024/25 and 2022/23 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 2022/23 Estimates of Appropriation.

## Significant judgements or assumptions

There were no significant judgements or assumptions for the service performance measures. This section reports how we performed against those measures this year.

## Output class statement – Services from the Human Rights Commission

	Actual 2023 \$000	Budget 2023 \$000	Actual 2022 \$000
<b>Revenue</b>			
Crown	15,329	15,329	14,545
Other	150	207	834
<b>Total revenue</b>	<b>15,479</b>	<b>15,536</b>	<b>15,379</b>
<b>Total expenses</b>	<b>16,102</b>	<b>18,064</b>	<b>17,342</b>
<b>Net surplus/(deficit)</b>	<b>(623)</b>	<b>(2,528)</b>	<b>(1,963)</b>

## Public Benefit Entity Financial Reporting Standard 48 Service Performance Reporting (PBE FRS 48)

### Reporting Service Performance Information

The New Zealand Accounting Standards Board (XRB) has issued a Standard for Service Performance Reporting: Public Benefit Entity Financial Reporting Standard 48 Service Performance Reporting (PBE FRS 48) issued November 2017 with subsequent amendments.

The PBE FRS 48 Standard requires public benefit entities to apply the requirements to annual reports beginning on or after 1 January 2022.

The current year's Service Performance Outputs are mostly unchanged from the previous year however, some of the performance measures or assessment criteria has. The nature and effect of those changes are outlined as follows.

- Measures 1.2, 1.3, 1.4, 2.1, 3.1, 3.2, 4.1, 6.1 had only minor wording or terminology changes in the current period to make the measure clearer to understand and more relevant to the Commissions outputs.

### New Measures

The following measures were new for the current period and some relate to ongoing activities that were undertaken in previous years but not measured.. These new measures along with their nature and effect are outlined as follows.

- Measure 4.3**  
Promoting education, advocacy and fostering a better understanding, and respect for

human rights constitutes a core aspect of the Commission's mandate as a NHRI. Examining the influence and impact of advocacy and advice served as a measure in the previous year. This year, the Commission has implemented a fresh approach to enhance awareness and provide education on human rights. Through close collaboration with partners, we aim to build a strong commitment and application of Te Tiriti and human rights. This is part of the Commission approach to lift the consideration of human rights across law, policy and practice, recognising that reform may take time.

- **Measure 7.1**

Linked directly to the funding the Commission received to strengthen the Commission's capacity "to respond to hate speech, racism and discrimination". The Evaluation Framework seeks to add value to the Commission's enquiries and complaints function by supporting the Commission to better understand and improve its complaint handling and dispute resolution service to people experiencing harmful speech and alleged unlawful discrimination. The framework was delivered in the current period and as such has no comparative result.

- **Measure 8.1**

Establishes a conversion practices response (CPR) service and promoting awareness of this Service and the Conversion Practices Prohibition Legislation Act 2022. The Conversion Practices Prohibition Act amends the Human Rights Act adding section 63A, that performance of conversion practices are restricted. The Commission launched its civil redress scheme for survivors of conversion practices in August 2022. Comprehensive education and prevention resources for key groups such as religious, community, cultural, clinical and government were also developed.

- **Overarching measures**

The overarching measures 0.1 and 0.2 were not measured in 2021-22 as a relationship agreement with the National Iwi Chairs Forum (NICF) did not exist until the 2022-23 financial

year. This agreement formalises the partnership and agrees a joint work programme that responds to Te Tirii o Waitangi, Matike Mai Aotearoa and human Rights. In 2021-22 the Commission engaged with the NICF about this partnership approach and developed a common understanding of our role together.

*As acknowledged in the PBE FRS 48 Standard, the following attributes apply to the current Service Performance reporting environment:*

- a) Service performance reporting is an area of reporting that continues to evolve;*
- b) Entities may be subject to a range of Service Performance reporting requirements, including legislative requirements and may use a variety of performance frameworks; and*
- c) It provides flexibility for entities to determine how best to report on service performance in an appropriate and meaningful way.*

The Human Rights Commission has provided the following for its Service Performance reporting:

- a) Sufficient contextual information to understand what the Commission intends to achieve in broad terms over the medium to long term and how it will do this [FRS 48 para 15(a)].*
- b) Provided users with information about what the Commission has done during the reporting period in working towards its strategic objectives [FRS 48 para 15(b)].*
- c) Present its Service Performance information and its financial statements together in the Annual Report [FRS 48 para 6].*
- d) Present Service Performance information for the same entity and same reporting period as the financial statements [FRS 48 para 11].*
- e) Disclose judgements that have the most significant effect on the selection, measurement, aggregation and presentation of Service Performance information [FRS 48 para 44].*
- f) Provide comparative information [FRS 48 para 37].*

# Statement of Service Performance 2022/23

Performance Measure	Baseline	2022/23 Target	Actual 2022/23 Results	Variance explanation (target vs actual 22/23 result)	2021/22 Results
0.1 We partner with tino rangatiratanga Tiriti partners in our mahi	60%	60%	<b>75% Achieved</b>	-	Not measured
0.2 Level of satisfaction of tino rangatiratanga Tiriti partners in our mahi	60%	60%	<b>65% Achieved</b>	-	Not measured

## Outcome 1: Knowledge of Te Tiriti and human rights

Intervention 1: Communicate and promote Te Tiriti o Waitangi and human rights					
Performance Measure	Baseline	2022/23 Target	Actual 2022/23 Results	Variance explanation (target vs actual 22/23 result)	2021/22 Results
1.1 Commission publications consistently demonstrate link between Te Tiriti and human rights	80%	90%	<b>88% Not achieved</b>	Tiriti framework applied to this measure for the first time this year. Over time, we anticipate a consistent achievement of future targets as the framework becomes more deeply embedded in our work.	100%
1.2 Published documents meets the accessibility needs of targeted communities	80%	90%	<b>91% Achieved</b>	-	80%
1.3 Te reo Māori (Māori language) and tikanga Māori (Māori practices) approaches are provided	30%	60%	<b>31% Not achieved</b>	This year's tikanga application criteria have been more sophisticated, reflecting a lower outcome. For future targets, greater emphasis will be placed on the application of tikanga and the use of Te reo Māori.	64%
1.4 Co-design project with Tiriti partners	One	One	<b>One Achieved</b>	-	One

### Intervention 2: Undertake Te Tiriti and human rights research

Performance Measure	Baseline	2022/23 Target	Actual 2022/23 Results	Variance explanation (target vs actual 22/23 result)	2021/22 Results
2.1 Tiriti-based and human rights research is undertaken	One	One	<b>One Achieved</b>	-	One

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

3.1 Te Tiriti and human rights initiatives developed have an assessment methodology	90%	90%	<b>100% Achieved<sup>25</sup></b>	-	100%
3.2 The number of community guidelines and resources produced	2	2	<b>6 Achieved</b>	-	5

### Intervention 4: Provide education, advocacy and advice

4.1 The number of downloads and social media engagements	12,000	12,000	<b>12,730 Achieved</b>	-	25,761
4.2 The Commission participates as an intervener in a minimum two legal cases per year	No baseline <sup>26</sup>	2	<b>9 Achieved</b>	-	6
4.3 Education, information and submissions promote positive change	New Measure	3	<b>21</b>	-	New measure

## Outcome 2: Inclusive Tiriti-based communities

### Intervention 5: Measure and report on perceptions of inclusivity and belonging

Performance Measure	Baseline	2022/23 Target	Actual 2022/23 Results	Variance explanation (target vs actual 22/23 result)	2021/22 Results
5.1 Undertake Te Tiriti and human rights baseline survey	One survey	One survey	<b>Not achieved</b>	Project discontinued as a result of reprioritisation of 2023/24 work programme. Approach will be rescoped in the next financial year.	Phase 1 achieved

<sup>25</sup> Supported by monitoring strategies. New monitoring and evaluation framework is being developed for 2023/24 financial year.

<sup>26</sup> No baseline indicated due to nature of legal proceedings.

## Outcome 3: Accountable duty-bearers

Intervention 6: Inquire into, report on and highlight duty-bearers' performance against commitments						
Performance Measure	Baseline	2022/23 Target	Actual 2022/23 Results	Variance explanation (target vs actual 22/23 result)	2021/22 Results	
6.1	A number of human rights and Te Tiriti obligations and/or commitments are monitored, assessed, and examined, to promote compliance	4	4	<b>4 Achieved</b>	-	6

## Outcome 4: Effective Tiriti-based remedies

Intervention 7: Provide expanded services to support people experiencing harmful speech						
Performance Measure	Baseline	2022/23 Target	Actual 2022/23 Results	Variance explanation (target vs actual 22/23 result)	2021/22 Results	
7.1	Develop initial evaluation framework for services exceeding those statutorily required to be offered to harmful speech complainants	New Measure	One	<b>Frame-work developed Achieved</b>	-	New measure
Intervention 8: Establish and promote the conversion practices response service and legislation						
8.1	Establish a service with an initial focus on promoting awareness of the Conversion Practices Response Service including the Conversion Practices Prohibition Legislation Act 2022 with key groups <sup>27</sup>	New Measure	60%	<b>100% Achieved</b>	-	New measure
Intervention 9: Provide an effective dispute resolution service						
9.1	Level of satisfaction with the mediation process	75%	75%	<b>82% Achieved<sup>28</sup></b>	-	80%
9.2	Responsive and timely resolution of enquiries and complaints as measured by the percentage of complaints of unlawful discrimination closed within one year	80%	80%	<b>91% Achieved</b>	-	97%

<sup>27</sup> Key groups include rainbow, survivor networks, public, government, religious, cultural and community settings

<sup>28</sup> Participants were requested to evaluate their level of satisfaction using a five-point scale ranging from dissatisfied to very satisfied. The categories of very satisfied and satisfied (the top two grades) were considered as indicative of meeting the measure. During the reported period, 88 surveys were sent out and 17 responses were received.

## Intervention 10: Provide legal representation under the Human Rights Act 1993

Performance Measure		Baseline	2022/23 Target	Actual 2022/23 Results	Variance explanation (target vs actual 22/23 result)	2021/22 Results
10.1	Percentage of applications decided within four months of receipt of the Privacy Act material from the Commission, where applicable	80%	80%	<b>70% Not Achieved</b>	<p><i>The variance is due to a range of factors. First, it is because we are generally under-resourced for the volume of work we undertake, being only 4 legal staff at different levels of experience. Second, applications must be determined pursuant to the criteria set in the Human Rights Act 1993 and are judicially reviewable. Complex applications require close and careful analysis to meet our obligations as a matter of administrative law. Often, this will include seeking the view of the respondent, which can take time (for example, the Ministry of Social Development now asks for 3 months to respond). Third, applications must be given less priority than on-going litigation. The first two quarters of this reporting year had a heavy litigation caseload that absorbed the entire legal team. However, and despite the above, as an Office we have looked to identify where we can improve efficiencies in our process. We are now implementing a pilot scheme which looks to front-foot as far as possible what needs to be collected in order to determine an application. So far, this pilot is working well and seems to be improving delivery. The pilot will be reviewed at the end of the second quarter of this reporting year.</i></p>	68%

# Financial Statements

## Statement of Comprehensive Revenue and Expense

for the year ended 30 June 2023

	Notes	Actual 2023 \$000	Budget 2023 \$000	Actual 2022 \$000
<b>Revenue</b>				
Revenue from the Crown		15,329	15,329	14,545
Interest received		73	30	24
Other revenue		77	177	810
<b>Total revenue</b>	2	<b>15,479</b>	<b>15,536</b>	<b>15,379</b>
<b>Expenses</b>				
Personnel costs	3	11,408	12,932	12,571
Other expenses	4	2,426	2,169	2,090
Programmes and projects		1,362	2,041	1,947
Travel costs		496	445	260
Depreciation and amortisation		410	477	474
<b>Total expenses</b>		<b>16,102</b>	<b>18,064</b>	<b>17,342</b>
<b>Net surplus/deficit</b>		<b>(623)</b>	<b>(2,528)</b>	<b>(1,963)</b>
Other comprehensive revenue and expense		-	-	-
<b>Total comprehensive revenue and expense</b>		<b>(623)</b>	<b>(2,528)</b>	<b>(1,963)</b>

The accompanying notes form part of the financial statements including Note 18 for major variances from budget.

## Statement of Financial Position

as at 30 June 2023

	Notes	Actual 2023 \$000	Budget 2023 \$000	Actual 2022 \$000
<b>Equity</b>				
Accumulated funds		3,572	2,436	4,195
<b>Total equity</b>		<b>3,572</b>	<b>2,436</b>	<b>4,195</b>
<b>Current assets</b>				
Cash and cash equivalents		2,471	2,294	3,269
Receivables	6	56	-	137
Prepayments		240	4	291
<b>Total current assets</b>		<b>2,767</b>	<b>2,298</b>	<b>3,697</b>
<b>Current liabilities</b>				
Payables	7	780	696	805
Crown revenue in advance		-	252	-
GST payable		148	914	140
Employee entitlements	8	639	-	837
<b>Total current liabilities</b>		<b>1,567</b>	<b>1,862</b>	<b>1,782</b>
<b>Working capital</b>		<b>1,200</b>	<b>436</b>	<b>1,915</b>
<b>Non-current assets</b>				
Property, plant and equipment	9	2,201	2,151	2,330
Intangible assets	10	390	75	191
<b>Total non-current assets</b>		<b>2,591</b>	<b>2,226</b>	<b>2,521</b>
<b>Non-current liabilities</b>				
Payables	7	125	125	142
Employee entitlements	8	94	101	99
<b>Total non-current liabilities</b>		<b>219</b>	<b>226</b>	<b>241</b>
<b>Net assets</b>		<b>3,572</b>	<b>2,436</b>	<b>4,195</b>

The accompanying notes form part of the financial statements including Note 18 for major variances from budget.

## Statement of Changes in Equity

for the year ended 30 June 2023

	Notes	Actual 2023 \$000	Budget 2023 \$000	Actual 2022 \$000
Balance at 1 July		4,195	4,964	6,158
Total comprehensive revenue and expense		(623)	(2,528)	(1,963)
<b>Balance at 30 June</b>		<b>3,572</b>	<b>2,436</b>	<b>4,195</b>

## Statement of Cash Flows

for the year ended 30 June 2023

	Notes	Actual 2023 \$000	Budget 2023 \$000	Actual 2022 \$000
<b>Cash flows from operating activities</b>				
Receipts from the Crown		15,329	15,329	14,545
Receipts from other sources		158	177	726
Interest received		73	30	30
Payments to commissioners and employees		(10,501)	(11,206)	(12,639)
Payments to suppliers		(5,353)	(6,146)	(4,272)
Goods and services tax (net)		8	50	(9)
<b>Net cash flow from operating activities</b>		<b>(286)</b>	<b>(1,766)</b>	<b>(1,619)</b>
<b>Cash flows from investing activities</b>				
Maturity of term deposits		-	-	4,500
Sales of property, plant and equipment		-	-	1
Purchases of property, plant and equipment		(277)	(304)	(1,488)
Purchases of intangible assets		(235)	-	-
<b>Net cash flow from investing activities</b>		<b>(512)</b>	<b>(304)</b>	<b>3,013</b>
Net increase/(decrease) in cash		(798)	(2,070)	1,394
Cash and cash equivalents at the beginning of the year		3,269	4,364	1,875
<b>Cash and cash equivalents at the end of the year</b>		<b>2,471</b>	<b>2,294</b>	<b>3,269</b>

The accompanying notes form part of the financial statements including Note 18 for major variances from budget.

## Notes to the Financial Statements

for the year ended 30 June 2023

### 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 2023 and were approved by the Board of the Commission on 30 October 2023.

#### Basis of preparation

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

### **Grant Expenses**

For discretionary grants without substantive conditions, the total committed funding is expensed when the grant has been agreed by the Human Rights Commission and the approval has been communicated to the recipient. Discretionary grants with substantive conditions are expensed at the earlier of the grant payment date or when the grant conditions have been satisfied. There is no requirement to repay the grant.

### **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 2023 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.

### **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	2–13 years	7.6–50%
Furniture and fittings	3–20 years	5.0–33%
Leasehold improvements	3–12 years	8.3–33%

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 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	2-3 years	20-33%
Developed software	2-5 years	20-50%

### **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 concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and

are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

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

At each balance date, the useful lives and residual values of property plant and equipment and intangible assets are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment and intangible assets requires several factors to be considered such as the physical condition of the asset, expected period of use of the asset by the Commission, and expected disposal proceeds from the future sale of the asset. An incorrect estimate of the useful

life or residual value will affect the depreciation or amortisation expense recognised in the surplus or deficit in the statement of comprehensive revenue and expense, and the carrying amount of the asset in the statement of financial position.

Notes 9 and 10 detail the carrying amounts of property, plant and equipment and intangible assets respectively.

*Retirement and long service leave*

Note 8 details the critical estimates and assumptions made in relation to retirement and long service leave liabilities.

**Comparative information**

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

**2. Revenue**

	2023 \$000	2022 \$000
<b>Revenue from non-exchange transactions</b>		
Revenue from the Crown	15,329	14,545
Other revenue	-	220
Total revenue from non-exchange transactions	15,329	14,765
<b>Revenue from exchange transactions</b>		
Interest received	73	24
Other revenue	77	590
Total revenue from exchange transactions	150	614
<b>Total revenue</b>	<b>15,479</b>	<b>15,379</b>

### 3. Personnel costs

	2023 \$000	2022 \$000
Salaries and wages	10,126	10,221
Employer contributions to defined contribution plans	283	275
Employee entitlements	(204)	201
Other <sup>30</sup>	1,203	1,874
<b>Total personnel costs</b>	<b>11,408</b>	<b>12,571</b>

Employee entitlements of (\$204,000) is in credit due to annual leave taken exceeding annual leave accrued during the financial year. This has resulted in the reduction of the annual leave liability as disclosed in note 8.

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.

Note 8 details employee entitlements owing at balance date.

### 4. Other expenses

	2023 \$000	2022 \$000
Operating lease expense	572	535
Information and communications technology	765	744
Grants	86	-
Other operating costs	1,083	811
<b>Total other expenses</b>	<b>2,426</b>	<b>2,090</b>

### 5. Programmes and Projects

Programmes and projects include grants of \$70,000. (2022: Nil).

<sup>30</sup> Relates to short-term contractors, recruitment and professional development.

## 6. Receivables

	2023 \$000	2022 \$000
<b>Receivables under exchange transactions</b>		
Debtors	56	137
Total receivables	56	137

Any expected credit loss rates affecting the amounts disclosed are not considered significant. The impact of macroeconomic factors on expected credit loss rates is also not considered significant. The carrying value of receivables approximates their fair value.

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

## 7. Payables

	2023 \$000	2022 \$000
<b>Current portion</b>		
<b>Payables under exchange transactions</b>		
Creditors	552	589
Revenue received in advance	40	40
Lease incentive	17	19
Total current payables under exchange transactions	609	648
<b>Payables under non-exchange transactions</b>		
PAYE tax payable	171	157
Total current payables under non-exchange transactions	171	157
Total current portion	780	805
<b>Non-current portion</b>		
<b>Payables under exchange transactions</b>		
Lease incentive	125	142
Total non-current payables under exchange transactions	125	142
Total non-current portion	125	142
<b>Total payables</b>	<b>905</b>	<b>947</b>

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 November 2023. The non-current portion of lease incentives has decreased due to the lease incentive for the original Auckland lease being fully amortised.

## 8. Employee entitlements

	2023 \$000	2022 \$000
<b>Current portion</b>		
Annual leave	592	792
Retirement and long-service leave	47	45
Total current portion	639	837
<b>Non-current portion</b>		
Retirement and long-service leave	94	99
Total non-current portion	94	99
<b>Total employee entitlements</b>	<b>733</b>	<b>936</b>

The annual leave liability has reduced due to lower staffing levels and encouraging staff to take their annual leave.

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 5.43 percent (2022: 3.34 percent) and an inflation factor of 2.05 percent (2022: 3.87 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.

## 9. 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
<b>Cost</b>					
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	<b>529</b>	<b>546</b>	<b>2,280</b>	<b>28</b>	<b>3,383</b>
Balance at 1 July 2022	529	546	2,280	28	3,383
Capitalised	-	-	28	(28)	-
Additions	44	90	143	-	277
Disposals	(19)	(102)	-	-	(121)
Balance at 30 June 2023	<b>554</b>	<b>534</b>	<b>2,451</b>	<b>-</b>	<b>3,539</b>
<b>Accumulated depreciation and impairment losses</b>					
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	<b>306</b>	<b>259</b>	<b>488</b>	<b>-</b>	<b>1,053</b>
Balance at 1 July 2022	306	259	488	-	1,053
Depreciation expense	105	51	218	-	374
Eliminate on disposal	(15)	(74)	-	-	(89)
Balance at 30 June 2023	<b>396</b>	<b>236</b>	<b>706</b>	<b>-</b>	<b>1,338</b>
<b>Carrying amounts</b>					
At 1 July 2021	99	83	458	690	1,330
At 30 June and 1 July 2022	223	287	1,792	28	2,330
At 30 June 2023	<b>158</b>	<b>298</b>	<b>1,745</b>	<b>-</b>	<b>2,201</b>

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 (2022: nil).

## 10. Intangible assets

Movements for each class of intangible asset are as follows:

	Acquired Software \$000	WIP \$000	Total \$000
<b>Cost</b>			
Balance at 1 July 2021	263	-	263
Additions	-	191	191
Disposals	-	-	-
Balance at 30 June 2022	<b>263</b>	<b>191</b>	<b>454</b>
Balance at 1 July 2022	263	191	454
Additions	235	-	235
Capitalised	191	(191)	-
Disposals	-	-	-
Balance at 30 June 2023	<b>689</b>	<b>-</b>	<b>689</b>
<b>Accumulated amortisation and impairment losses</b>			
Balance at 1 July 2021	84	-	84
Amortisation expense	180	-	180
Eliminate on disposal	-	-	-
Balance at 30 June 2022	<b>263</b>	<b>-</b>	<b>263</b>
Balance at 1 July 2022	263	-	263
Amortisation expense	36	-	36
Eliminate on disposal	-	-	-
Balance at 30 June 2023	<b>299</b>	<b>-</b>	<b>299</b>
<b>Carrying amounts</b>			
At 1 July 2021	179	-	179
At 30 June and 1 July 2022	-	191	191
At 30 June 2023	<b>390</b>	<b>-</b>	<b>390</b>

There are no restrictions over the title of the Commission's intangible assets, nor are any intangible assets pledged as security for liabilities (2022: nil).

## 11. Capital commitments and operating leases

### Capital commitments

There are no capital commitments for the 2023/24 year. (2023: \$174,000).

### Operating leases

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

	2023 \$000	2022 \$000
Not later than one year	725	587
Later than one year and not later than five years	2,712	2,623
Later than five years	1,063	2,009
<b>Total non-cancellable operating leases</b>	<b>4,500</b>	<b>5,219</b>

The decrease in lease commitments from 2022 is due the end of the Auckland lease in August 2028 and Wellington lease in October 2031.

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. 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 Wellington office lease is a ten-year lease with expiry on 31 October 2031.

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 leases video conference facilities in the Auckland and Wellington offices. The Wellington lease expires in October 2024 and the Auckland lease expires in June 2026.

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.

## 12. Contingencies

### Contingent liabilities

#### *Make-good obligations*

In the original lease of the Auckland office, if the Commission did not exercise the option to renew the lease of its Auckland Office space, then, upon expiry of the lease, it would have had to cover the make-good of the premises. The make-good obligations require that all chattels and leasehold improvements are removed and the premises reinstated. The Commission

did exercise the option to renew in the 2023 financial year. As the Commission exercised its right of renewal there will be no make good costs on expiry of the lease. (2022: same).

### Contingent assets

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

## 13. 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

	2023 \$000	2022 \$000
<i>Commissioners and Director of Human Rights Proceedings</i>		
Total remuneration	\$1,319	\$1,359
Full-time equivalent members	4.2	5.0
<i>Senior Management Team</i>		
Total remuneration	\$2,040	\$1,983
Full-time equivalent members	9.6	10.0
<b>Total key management personnel compensation</b>	<b>\$3,359</b>	<b>\$3,342</b>
<b>Total full-time equivalent personnel</b>	<b>13.8</b>	<b>15.0</b>

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

## 14. 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 was \$61,376 paid out for accrued leave entitlements for two Commissioners leaving the Commission during the year. (2022: Nil).

Position	Member	Term started	Term ended	2023 \$000	2022 \$000
Chief Commissioner	Paul Hunt	14 Jan 19	Current	390	365
Director of Human Rights Proceedings	Michael Timmins	11 Mar 19	Current	292	246
Disability Rights Commissioner	Paula Tesoriero	31 Jul 17	31 Aug 22	67	250
Equal Employment Opportunities Commissioner	Karanina Sumeo	5 Nov 18	Current	263	249
Race Relations Commissioner	Meng Foon	26 Aug 19	18 Jun 23	297	249
Disability Rights Commissioner	Prudence Walker	19 Jun 23	Current	10	-
Audit Committee Ex Chair	Graeme Mitchell	01 Oct 09	30 Nov 23	3	3
Audit Committee Chair	Edie Moke	30 Sept 21	Current	8	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.

## 15. Employee remuneration

As a Crown entity, the Commission is required to disclose in its annual report the number of employees receiving total remuneration of \$100,000 or more per annum. Total remuneration includes end-of-contract payments such as contractual notice pay and accrued leave entitlements but excludes cessation payments. In compliance, the table below has been produced, which is in \$10,000 bands to preserve the privacy of individuals. Because Commissioners and the Director are not employees of the Commission they are not included in the table.

### Remuneration of employees over \$100,000 per annum

Total remuneration p.a.	Number of employees	
	2023	2022
\$100,000 - \$110,000	12	11
\$110,001 - \$120,000	7	11
\$120,001 - \$130,000	4	4
\$130,001 - \$140,000	3	2
\$140,001 - \$150,000	2	1
\$150,001 - \$160,000	3	5
\$160,001 - \$170,000	1	-
\$170,001 - \$180,000	3	-
\$180,001 - \$190,000	4	-
\$190,001 - \$200,000	-	-
\$200,001 - \$210,000	-	-
\$210,001 - \$220,000	-	1
\$220,001 - \$230,000	1	2
\$230,001 - \$240,000	-	1

#### *Cessation payments*

Cessation payments of \$106,908 were paid to two employees. One of these employees ceased to be employed within the financial year ending

30 June 2023. The other employee is working for an additional three months to cover a shortage of staff. (2022: \$308,631).

## 16. Events after balance date

There were no events after balance date that would have an impact on the Commission. (2022: None).

## 17. Financial instruments

### Financial instrument categories

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

	2023 \$000	2022 \$000
<i>Financial assets measured at amortised cost</i>		
Cash and cash equivalents	2,471	3,269
Receivables	56	137
<b>Total financial assets measured at amortised cost</b>	<b>2,527</b>	<b>3,406</b>
<i>Financial liabilities measured at amortised cost</i>		
Payables (excluding revenue in advance and taxes payable)	553	585
<b>Total financial liabilities measured at amortised cost</b>	<b>553</b>	<b>585</b>

## 18. Explanation of major variances from budget

### Statement of comprehensive revenue and expense

#### Revenue

Revenue was less than budget due to recognising revenue in advance in the 2021/22 year. This change was made after the 2022/23 budget was finalised.

#### Expenses

Programme and project costs were less than budgeted. Primarily this was due to the cancellation of one project.

Personnel costs were less than budgeted due to falling staff numbers and fewer contractors used than budgeted.

Other expenses were higher than budget due to more consultants used because of lower staff numbers. There was also a write-off of assets disposed as a result of the Auckland office refurbishment.

Travel costs exceeded budget due to the catch up of travel that had been delayed by the impact

of Covid-19 restrictions during the previous financial year.

### Statement of financial position

Cash and cash equivalents are slightly more than budgeted due to expenses for the year being less than budget, mainly because of personnel costs being less than budget.

Fixed assets are higher than budgeted due to costs associated with the refurbishment of the Auckland office.

Payables are only slightly higher than budget.

### Statement of cash flows

Receipts from the Crown are the same as budget.

Payments to personnel and suppliers are less than budget due to falling staff numbers and the cancellation of a project.

The refurbishment of the Auckland office resulted in greater fixed asset spend than budget.

# Independent Auditor's Report

## To the Readers of the Human Rights Commission's financial statements and performance information for the year ended 30 June 2023

The Auditor-General is the auditor of the Human Rights Commission (the '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 appropriations of the Commission on his behalf.

### Opinion

We have audited:

- the financial statements of the Human Rights Commission on pages 56 to 74, that comprise the statement of financial position as at 30 June 2023, 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 which reports against the Human Rights Commission's statement of performance expectations and appropriations for the year ended 30 June 2023 on pages 50 to 55.

In our opinion:

- the financial statements of the Human Rights Commission:
  - o present fairly, in all material respects:
    - its financial position as at 30 June 2023; and
    - its financial performance and cash flows for the year then ended; and
  - o comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Standards Reduced Disclosure Regime; and
- the Human Rights Commission's performance information for the year ended 30 June 2023:
  - o presents fairly, in all material respects, for each class of reportable outputs:
    - its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
    - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year;
  - o presents fairly, in all material respects, for the appropriations:
    - what has been achieved with the appropriations; and
    - the actual expenses or capital expenditure incurred as compared with the expenses or capital expenditure appropriated or forecast to be incurred; and
  - o complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 30 October 2023. This is the date at which our opinion is expressed.

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

## **Basis for our opinion**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

## Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1 to 49 but does not include the financial statements and the performance information, and our auditor's report thereon.

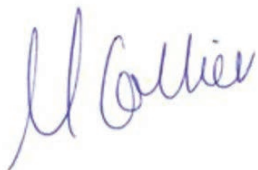
Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (including International Independence Standards) (New Zealand) (PES 1) 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**





**Te Kāhui Tika Tangata  
Human Rights Commission**



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