



Te Kāhui Tika Tangata
Human Rights Commission

Pūrongo ā-tau Annual Report

For the year ended 30 June 2024

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

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

The Commission is funded through the Ministry of Justice but operates 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. We are confident in our Tiriti-based aspiration and are working to make 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 NHRI's compliance with the Paris Principles. The Commission was re-accredited with 'A' status under the Paris Principles, which indicates full compliance.

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Human Rights Commission

Te Tari Whakatau Take Tika Tangata

Office of Human Rights Proceedings

The Hon. Minister of Justice

In accordance with the requirements of section 150 of the Crown Entities Act 2004, I am pleased to present the Annual Report of the Human Rights Commission for the year ended 30 June 2024.

A handwritten signature in black ink, appearing to read 'Saunoamaali'i Karanina Sumeo'.

Saunoamaali'i Karanina Sumeo

Te Amokapua

Acting Chief Commissioner

The Hon. Minister of Justice

At pages 43 to 46 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 2024, in accordance with section 92A(4) of the Human Rights Act 1993.

A handwritten signature in black ink, appearing to read 'Michael Timmins'.

Michael Timmins

Tumuaki Whakatau Take Tika Tangata

Director of Human Rights Proceedings

Contents

Te Amokapua foreword	3
From the Tatau Uruora Tatau Urutahi leaders	5
Our Kaupapa – Our Strategy	7
Our mission	7
Strategic priorities	7
Outcomes we seek	7
Enablers	7
Our purpose	7
Our values	7
The Human Rights Act and the Commission's role	8
Progress towards strategic objectives	10
Outcome 1: Knowledge of Te Tiriti and human rights	11
Outcome 2: Inclusive Tiriti and human rights-based communities	13
Outcome 3: Accountable duty-bearers	15
Outcome 4: Effective Tiriti and human rights-based remedies	17
Te Tiriti o Waitangi journey	18
Spotlight on impact: Case studies in action	22
Strategic priority: Eliminating poverty case study	22
Strategic priority: Eliminating violence and abuse case study	24
Strategic priority: Popularising human rights and Te Tiriti o Waitangi case studies	25
Strategic priority: Inclusion, equality and belonging	28
Legal interventions, submissions and international reporting	30
Human rights information and dispute resolution service	32
Case studies	40
Our performance for 2023/24	42
The Office of Human Rights Proceedings	43
Organisational Health and Capability	47
2024 Statutory Remuneration Disclosures	53
Statement of Responsibility	55
Statement of Performance	56
Statement of Service Performance 2023/24	59
Financial Statements	62
Independent Auditor's Report	79



Te Amokapua foreword

This financial year has seen Aotearoa New Zealand's human rights record scrutinised by our peers at the United Nations.

Key advocacy successes

Every five years, through the Universal Periodic Review (UPR), our country's human rights record is the focus of international attention. The UPR is a state-driven process, under the auspices of the UN Human Rights Council, in which each member state declares what they have done to improve the human rights in their country and to fulfil their human rights obligations. As one of the main features of the Council, the UPR is designed to ensure equal treatment for every country when their record is assessed.

This year, the New Zealand Government participated in its fourth UPR. Member states commended progress with several themes reflecting the advocacy efforts of the Commission and other submitters, particularly work on pay transparency and pay equity, enacting legislation against conversion practices, and addressing family and sexual violence. Following the review, 259 recommendations from member states were received.

Our ongoing commitment involves promoting, monitoring, and reporting on Governments' implementation of, and compliance with, international human rights treaties ratified by New Zealand as well as UN Declaration on the Rights of Indigenous Peoples (UNDRIP) and

UPR recommendations. Through these efforts, we aim to uphold human rights standards and foster a more equitable and just society.

Preventing and addressing conversion practices

This year the Commission continued its work to prevent conversion practices and support survivors by commissioning and publishing first of its kind research into how to support recovery from these damaging practices. Conversion practices are any efforts that seek to change or suppress someone's sexual orientation, gender identity or gender expression. They have been prohibited in Aotearoa since February 2022.

Workplace bullying and harassment: economic impact

In May the Commission, with KPMG, published the report 'Counting the Cost: Estimating the economic cost of bullying and harassment to New Zealand employers'. Our research found that bullying and harassment in the workplace is costing New Zealand employers at least \$1.5 billion a year. This report shows employers that addressing workplace bullying will boost productivity and economic benefits and make Aotearoa a better place to work and live.

Constitutional conversations for Aotearoa
In April, the Commission with the National Iwi Chairs Forum and Te Puna Rangahau o Te Wai Ariki | Centre for Indigenous Peoples and the Law co-hosted a conference on developing a constitution for Aotearoa. A key theme from the conference was that more conversations like this need to happen, at every level – amongst whānau, organisations, in workplaces, around the dinner table, in communities all around Aotearoa.

We were honoured to have the UN Special Rapporteur on the Rights of Indigenous Peoples participate in the conference sharing other countries' examples of constitutions that explicitly provide for the rights of Indigenous peoples.

Economic and housing crises impact on disabled people

As we moved through the year the economic and housing crises continue to have a severe negative impact on communities. Unemployment, under employment, lower average incomes, the changes to income support indexing and the rising cost of living are all making life harder for disabled people. The cost of disability is steep and disabled people feel the high cost of housing acutely because of the dire shortage of affordable, accessible housing. Recent data on employment and income illustrates there are many barriers to be overcome before equity is achieved, for example, 45% of disabled people are employed compared to 72% of non-disabled people and 12% of households with disabled members experience severe material hardship – that is poverty.

Addressing abuse in state and faith-based care

During the year we heard the harrowing testimony of survivors who spoke to the Royal Commission of the Inquiry into Abuse in State and Faith-based Care about their grievous physical, mental and sexual abuse at the hands of so-called carers. We look forward to the Royal Commission's recommendations so we can all

ensure the conditions that have made – and continue to make – abuse in care so pervasive are stopped.

Farewell to Professor Claire Charters and welcome to Dayle Takitimu

This year we farewelled Professor Claire Charters who led our work on Indigenous People's rights as Rongomau Taketake. We deeply appreciate her contributions, particularly in advancing the implementation of UNDRIP. We are pleased to welcome longstanding Indigenous rights lawyer Dayle Takitimu who brings extensive experience in constitutional law and treaty negotiation.

Tribute to Paul Hunt

Finally, I want to acknowledge the tireless work of our former Chief Human Rights Commissioner Paul Hunt. His term as Chief Commissioner included the terrorist attack on Christchurch mosques, the Covid 19 pandemic, extreme weather events, and escalating online harm. Throughout these unprecedented events, Paul was a champion of human rights and consistently argued that non-Māori have nothing to fear from Te Tiriti and much to gain.

Paul was determined to see human rights discussed, understood, relevant, and applicable to everyday life, rather than how it is sometimes perceived as a matter for lawyers and courts. His view reflected what organically and commonly occurred in local communities, workplaces, and networks where 'causes' grow from an experience of loss, injustice, or harm into a sense of empowerment and self-determination. This is human rights in action.



Saunoamaali'i Karanina Sumeo
Acting Chief Commissioner

From the Tatau Uruora | Tatau Urutahi leaders

This Annual Report is our first as shared leaders of Te Kāhui Tika Tangata Human Rights Commission.

As an organisation based on Te Tiriti o Waitangi, the Commission now operates with kāwanatanga and tino rangatiratanga leadership, a first for the Commission and arguably for Aotearoa New Zealand. This leadership model is the result of the Commission's determination to honour the partnership inherent in Te Tiriti. We are also drawing on our combined strength as the Commission works in an increasingly fractured local and international space.

Julia Whaipooti (Ngāti Porou) joined the Commission in January 2024, as Tatau Urutahi Tino Rangatiratanga Leader. She came from the Royal Commission of Inquiry into Abuse in Care where she was Director of Engagement.

Global influence through the GANHRI sub-committee on accreditation

This year the Commission also took a leading role internationally as we represented the Asia Pacific region on the Global Alliance of National Human Rights Institution's (GANHRI) Sub-Committee on Accreditation (SCA). It was New Zealand's first term on the SCA and, in another first for the country, we became the chair. The SCA meets twice yearly to consider the independence and credibility of international human rights institutions. This leadership highlights our commitment to strengthening human rights institutions and promoting human rights on the global stage.

Advocating for Māori rights and social justice

At home in Aotearoa the Commission is continuing its work to uphold Te Tiriti and human rights. The Commission made several submissions on legislation proposed by the new Coalition Government including the move to



Julia Whaipooti and Meg de Ronde

reinstate polls on Māori wards. The Commission told the Justice Select Committee the proposal was discriminatory and would further undermine participation in local government by tangata whenua.

Experience has shown that the type of poll being suggested is a vehicle for promoting racial disharmony. We encouraged the Committee to consider the potential for unintended and undesirable consequences against the value of having Māori voices and perspectives at local council tables.

Speaking on the proposed ram raid offending legislation the Commission told the Committee it would create a pipeline to prison for young Māori and young disabled people. The proposed legislation would create a new criminal offence for ram raids, punishable by up to 10 years in jail and applicable to 12- and 13-year-olds in the Youth Court. While youth crime has declined significantly over the past 40 years, due to effective approaches like restorative justice and family group conferences, tamariki and rangatahi Māori and young disabled people are over-represented in the justice system.

In a case before the Court of Appeal the Commission argued that the country's hate speech laws should be extended to protect sexual orientation. The Court was hearing the case brought by theologian Russell Hoban, who sought a declaration from the Court that our country's hate speech law is discriminatory because it gives protection on the grounds of colour, race, or ethnic or national origin, but not sexual orientation. This was spurred by public comments from a pastor in July 2017 which incited hate and extreme violence against homosexuals who wish to marry.

Responding to the needs of the public

This year our Information and Dispute Resolution rōpū received more than 4,800 enquiries and complaints from throughout Aotearoa, which is a welcome return to pre Covid 19 levels. Our busy rōpu provided information and resources to more than 3900 enquires and delivered almost 900 dispute resolution services, including 93 dispute resolution meetings (mediations). Three quarters (75%) of the people who participated in a dispute resolution meeting told us they were satisfied with our process.

The main issues that led people to contact the Commission this year included enquiries or complaints about employment, international issues such as the Israel-Hamas conflict, prisons and health. The main grounds for discrimination cited related to disability, ethnic or national origin, and race.

Many people who contacted us this year expressed frustration about the delay in responding to their enquiry or complaint, often due to the complexity of their complaints and our reduced resources. We remain committed to providing a responsive, free and safe service

for people to communicate with each other so they can resolve issues without the need for a judge or decision-maker.

Operational challenges

Like many organisations working for the public good the Commission has not been immune from Government cost cuts – and was, in fact, asked to identify savings of 10% (6.5% to 7.5% was the norm). This has had – and will continue to have – a significant impact on our already lean operation as we have had to cut projects and staff numbers to make savings.

One of the Commission's functions under the Human Rights Act 1993 is to promote a better understanding of the human rights dimensions of Te Tiriti and their relationship with domestic and international human rights law. Arguably the country's first immigration agreement, Te Tiriti provides a place to stand for all people in Aotearoa – tangata whenua and tangata tiriti (people of the tiriti).

Commitment to Te Tiriti and human rights

During the year we were buoyed by a poll which showed that 70% of New Zealanders believe it is important for Māori and non-Māori to decide together – on an equal footing – how Te Tiriti is honoured. Of those surveyed 64% agreed that working together requires more careful listening and understanding and less political rhetoric.

We know that honouring our obligations to Te Tiriti and human rights will help make Aotearoa a place where people feel safe to be themselves and are able to live in dignity. We are grateful to the Commission's dedicated team, and our partners, who support our aim of creating a fair, just and more inclusive Aotearoa.



Meg de Ronde
Tatau-Uruora
Kāwanatanga Chief Executive



Julia Whaipooti
Tatau-Urutahi
Tino Rangatiratanga Leader

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, is 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

An Aotearoa where we respect and protect each other's mana, dignity and rights

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 and the Commission's role

The long title of the Human Rights Act 1993 (HRA) states 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 is 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
- 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 successful applicants 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
- 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.

Human rights and Te Tiriti o Waitangi

Mindful of its status as an independent Crown entity, the Commission also aspires to reflect the Crown's duties under Te Tiriti o Waitangi (Te Tiriti) through a commitment to being a 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 appointment of the Tatau Urutahi leader alongside the Tatau Uruora role, and externally through the relationship with the National Iwi Chairs Forum (NICF).

The Commission also has a statutory mandate to promote better understanding of Te Tiriti and human rights. The function under s 5(2)(d) of the HRA is 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 UN Declaration on the Rights of Indigenous Peoples (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's strategic 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.



The Asia Pacific Forum hosted a three-day workshop in Bangkok which was delivered by the Association for the Prevention of Torture (APT). See page 31 for the Commission's work on the Optional Protocol to the Convention against Torture. Photo courtesy of Ben Buckland, APT.

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 o Waitangi and human rights
- inclusive Tiriti and human rights-based communities
- accountable duty-bearers
- effective Tiriti and human rights-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 He Whakaputanga and Te Tiriti. They also understand human rights, and the relationship between Tiriti rights and human rights.

Performance expectation

- Effectively communicate and promote human rights and Te Tiriti o Waitangi.
- Undertake research to inform communications and the development of targeted strategies, campaigns or guidelines.
- Develop strategies, campaigns, or guidelines to foster understanding, empowerment and support advocacy efforts.
- Provide education, advocacy and advice, including legal interventions and submissions to advance human rights.

What this looks like

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

- provide clear public information on Te Tiriti and human rights issues
- promote and advocate for key issues, raising awareness and encouraging action
- influence decision-makers and other stakeholders, building their capacity to address human rights challenges, and those identified under Te Tiriti
- are regarded as credible and useful by stakeholders, helping to drive positive outcomes in policy and practice.

How well did we do?

Our resources, services, inquiries, and campaigns are designed to reach, inform, and influence our audiences. This year we implemented several key initiatives with significant impact as follows.

Universal Periodic Review engagement

New Zealand underwent its fourth Universal Periodic Review (UPR), a comprehensive international assessment of the country's compliance with all human rights instruments. The Commission played a crucial role in this process, engaging directly and facilitating robust civil society participation. Building on the success of the 2018 initiative, we held New Zealand's second in-country UPR pre-session creating a platform for community members to share their human rights experiences and concerns directly with international diplomats. This year, the pre-session was held both in our Wellington office and online, allowing for broader participation. Over 60 attendees, including diplomats from more than 30 countries and a diverse range of civil society representatives, engaged in the session alongside Commissioners and staff. The UPR resulted in 259 wide-ranging recommendations for New Zealand, addressing key areas such as Te Tiriti and indigenous rights, redress and reparations for Royal Commission inquiries into historical abuses and the Christchurch terrorist attacks, inclusive education, and modern slavery legislation.

Advancing human rights jurisprudence in Aotearoa - Legal Interventions

The Commission intervened in three landmark court cases, which helped to advance the understanding of human rights law:

- *Smith v Attorney-General* (Court of Appeal): Addressed the state's duties concerning human rights and climate change mitigation.
- *Hoban v Attorney-General* (Court of Appeal): Challenged the discriminatory nature of the Human Rights Act's incitement provisions, which do not protect against homophobic hate speech.
- *Soapi v Pick Hawkes Bay Ltd* (Employment Court): Focused on the rights of workers under New Zealand's Recognised Seasonal Employer scheme.

Additionally, decisions were issued in three cases from previous years where the Commission had intervened. The High Court ruling in *Gordon v Attorney-General* and the Court of Appeal decision in *Attorney-General v Fleming* extensively referenced the Commission's submissions, particularly in discussions related to the Convention on the Rights of People with Disabilities and other human rights frameworks. In *Smith v Fonterra*, the Supreme Court's decision not to strike-out the case also noted the relevance of the Commission's contributions.

Shaping public policy through submissions

Throughout the reporting period, the Commission delivered over 15 formal submissions to the Law Commission, parliamentary select committees, and government agencies on various bills and public policy proposals. These contributions reflect our ongoing commitment to advocating for human rights across a wide range of critical issues. Key submissions included contributions to the Law Commission's reviews on preventive detention and post-sentence orders, and on adult decision-making capacity law. We also provided feedback to the Office of the Privacy Commissioner on its biometrics proposal, to the Department of Internal Affairs on the Safer Online Services and Media Platforms review, and to the Environment Committee's inquiry into climate adaptation.

Submissions on legislative bills included, restoring New Zealand citizenship rights removed by the Citizenship (Western Samoa) Act 1982, amendments to Corrections legislation, the Ram Raid Offending and Related Measures Amendment Bill, the Gangs Legislation Amendment Bill, the Fast-track Approvals Bill, and the Local Government (Electoral Legislation and Māori Wards and Māori Constituencies) Amendment Bill.

Challenging workplace inequities: The Pacific Pay Gap Inquiry

In 2021, the Commission launched a national inquiry into the Pacific Pay Gap, followed by a campaign advocating for pay transparency legislation. This multi-year project has focused on empowering Pacific communities to challenge workplace inequities. It has led to increased awareness of gender, ethnic and disability pay gaps; human rights and the Commission's role. Our 2023/24 evaluation found that 73% of respondents acted after learning about the pay gap, with many renegotiating pay, joining networks, or initiating discussions at work. The initiative has successfully amplified Pacific voices, inspiring both individual action and collective responsibility from employers, unions and the government. A key lesson from this work is the importance of authentic engagement with Pacific communities. The current government is working with business leaders to promote voluntary gender pay gap reporting, with the Commission continuing to advocate for the inclusion of ethnic and disability pay gaps.

Outcome 2: Inclusive Tiriti and human rights-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. They are recognised as the people of the land in their ūkaipōtanga as mana whenua.

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 continue to enhance understanding of Te Tiriti and human rights, contributing to shifts in attitudes and behaviours.

Te Hā o Te Tiriti engagements

From November 2023 to May 2024, the Commission's *Te Hā o Te Tiriti* project facilitated regional wānanga with tangata whenua, gathering insights on Indigenous rights and aspirations to inform our strategic direction. Participants shared thoughts on key issues, including the revitalisation of te reo Māori, tino rangatiratanga, and upholding Te Tiriti. The overwhelmingly positive feedback demonstrated the value of these engagements, with many participants indicating their intention to maintain ongoing relationships with the Commission. These insights will directly shape our Tiriti action plan and organisational strategy, representing a significant step toward honouring our commitments to tangata whenua and fostering inclusive, Tiriti-based communities.

Conversion Practices report

In June 2024, the Commission published *Conversion Practices in Aotearoa New Zealand: Insights and Recommendations from a Human Rights Perspective*. This report captures the extensive insights the Commission gained from its role in implementing the civil response to the Conversion Practices Prohibition Legislation Act (CPPLA). The report makes recommendations to help fully eliminate conversion practices and identifies how to effectively support survivors of these practices. It recommends strengthening existing legislation and providing ongoing resourcing to support its intent, enhancing healthcare support for survivors, and addressing conversion practices within family settings. Short films highlighting survivors' stories were created to reach people who might be experiencing these practices or have experienced them in the past, to support them on a journey of reflection and to start thinking about how to exit conversion practices, offer support and raise awareness. These resources aim to influence public attitudes and provide support to individuals affected by these harmful practices.

Housing inquiry

The Commission concluded its housing inquiry in July 2023, outlining the human rights and Te Tiriti obligations of both the government and the private sector. This project increased knowledge of the right to adequate housing and advocated for solutions that respect tino rangatiratanga. The inquiry's findings have influenced housing advocacy efforts, demonstrating significant progress in promoting the right to decent housing in Aotearoa.

Guidance on social cohesion for schools

In 2023, the Commission identified a gap in resources for schools dealing with bullying, harassment, and discrimination, particularly related to the Israel-Hamas crisis. In response, we developed a social cohesion guide to help educators foster inclusive environments and ensure diversity is respected. This guidance was widely disseminated to education networks and community peak bodies, including Jewish and Muslim groups, who provided positive feedback. The New Zealand School Boards Association also recognised its importance and invited the Commission to present a workshop at their 2024 National Conference. The guidance is set to become a critical tool for promoting inclusivity in schools, with plans for similar guidance for workplaces.

Protecting Trans and non-binary rights

The Commission published a new guide in 2024 explaining how human rights law in Aotearoa New Zealand protects trans and non-binary individuals. This resource emphasises the universal right to dignity and equality and offers guidance on legal protections for those whose rights may be violated. By raising awareness and promoting inclusion, the guide aims to support the trans and non-binary community.

Economic costs of workplace bullying and harassment report

In partnership with KPMG, the Commission released *Counting the Cost*, a report estimating that workplace bullying and harassment cost New Zealand employers approximately \$1.5 billion annually. This study, based on data from a 2022 survey of 2,500 workers, highlights the economic benefits of addressing bullying and its disproportionate impact on women. The research has initiated conversations about proactive interventions and workplace reforms to foster a more inclusive and productive work environment.

Promoting diversity and inclusion in response to Israel-Hamas conflict

The Commission has actively engaged with communities during the Israel-Hamas conflict, facilitating dialogues and promoting human rights principles to ensure inclusivity and accountability. These efforts included developing guidelines for schools (see above) and collaborating with other agencies to promote understanding of the human rights issues involved. Our interventions have helped to foster dialogue and provide resources to support educators and students.

Roadmap to preventing violence against tangata whaikaha Māori and disabled people

The Commission released a roadmap aimed at preventing violence and abuse against tangata whaikaha Māori and disabled people. This resource is designed to prompt systemic change by highlighting key actions for decision-makers and advocates. Building on earlier reports, the roadmap aims to create a safer and more inclusive Aotearoa, particularly for those most vulnerable to abuse.

Outcome 3: Accountable duty-bearers

Government and other duty-bearers are held accountable for improving their performance in meeting national and international Tiriti and human rights obligations. Tangata whenua have effective mechanisms to hold the government and other duty-bearers responsible for upholding their existing Tiriti and human rights 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 New Zealand's national human rights institution.
- Respond to significant human rights concerns.
- Contribute human rights analysis to government and other duty-bearer processes.

How well did we do?

Our active engagements and collaborations with UN treaty mechanisms and organisations drives adoption of our analysis and recommendations, leading to meaningful progress in the realisation of Tiriti and human rights.

Global leadership in strengthening human rights institutions

This year the Commission took on a significant international role by representing the Asia Pacific region on the Global Alliance of National Human Rights Institutions (GANHRI) Sub-Committee on Accreditation (SCA). It marked New Zealand's first term on the SCA, and, for the first time, we also assumed the position of Chair. Tatau Uruora Kāwanatanga Shared Leader Meg de Ronde now serves as one of four global voting members responsible for evaluating the independence and credibility of national human rights institutions (NHRIs) worldwide. The SCA, which meets twice annually, plays a pivotal role in strengthening human rights institutions globally. This leadership highlights our commitment to bolstering human rights institutions and advancing human rights globally.

UN Committee against Torture: New Zealand's sixth periodic review

The UN Committee Against Torture conducted New Zealand's sixth periodic review under the Convention Against Torture in July 2023. The Commission participated as the national human rights institution and the Central National Preventive Mechanism under the Optional Protocol to the Convention Against Torture (OPCAT). During the review, the Committee made key recommendations addressing issues such as the response to the Abuse in Care Royal Commission, compensation for survivors, youth justice, detention conditions, and the over-incarceration of Māori. The Commission is actively advocating for the implementation of its recommendations made in this review, which is the Committee's first since 2015.



The Commission ran a UPR pre-session at its Wellington office to facilitate participation by civil society organisations. See page 31.

New Zealand's 4th Universal Periodic Review (UPR) review 2024

This year the New Zealand Government participated in its fourth UPR. Member states commended the government's progress on several key themes that reflect the advocacy efforts of the Commission and other stakeholders, particularly regarding pay transparency and pay equity, the enactment of legislation against conversion practices, and initiatives to address family and sexual violence. Following the review, New Zealand received 259 recommendations from member states. Ahead of the review, the Commission actively engaged with UN member States during the UPR pre-session in Geneva in February. Acting Chief Commissioner Saunoamaali'i Dr. Karanina Sumeo emphasised critical human rights issues in Aotearoa, with a particular focus on constitutional protections, Indigenous peoples' rights, and workers' rights.

International advocacy and engagement on Indigenous rights

In July 2023 the Commission actively participated in the United Nations Expert Mechanism on the Rights of Indigenous Peoples (EMRIP) annual session. This included contributing to a study on monitoring the UN Declaration on the Rights of Indigenous Peoples and making several interventions during the session. The Commission's efforts led to EMRIP agreeing to a follow-up visit to Aotearoa in 2024. The Commission also collaborated with the Aotearoa Independent Monitoring Mechanism (AIMM) to support New Zealand's UPR and highlighted the lack of legal and constitutional protections for Indigenous rights. Additionally, the United Nation's Special Rapporteur on the Rights of Indigenous Peoples completed an informal country visit to Aotearoa, engaging with iwi and participating in events hosted by the Commission.

New Zealand's Independent Monitoring Mechanism (IMM) for disability rights: An international dialogue

New Zealand's partnership model for independently monitoring disability rights was presented in the Republic of Korea, following an invitation from Disabled Peoples International (Korea). Currently, fewer than 50 of the nearly 150 countries that have ratified the Convention on the Rights of Persons with Disabilities have established an IMM. New Zealand's model, which includes formal involvement from Disabled People's Organisations (DPO Coalition), is recognised as effective compared to others that rely on existing bodies. Korea sponsored the visit and is interested in continuing discussions on this model.

Outcome 4: Effective Tiriti and human rights-based remedies

Effective remedies are accessible 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
<ul style="list-style-type: none">• 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
<ul style="list-style-type: none">• 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?
<p>In this reporting period:</p> <ul style="list-style-type: none">• 4,720 enquiries and complaints were closed• 920 complaints of alleged discrimination were finalised and closed. Of these, 95% were closed within 12 months (our KPI is 80% closed in 12 months)• the Director of Human Rights Proceedings granted legal representation to 11 applicants.

Our Statement of Performance presents the end-of-year results, providing an overview of our delivery against the measures set out in our Statement of Performance Expectations 2023/24. This section includes compliance with Public Benefit Entity Financial Reporting Standard 48 (PBE FRS 48), ensuring transparency in reporting our service performance.



Te Tiriti o Waitangi journey

The Commission has continued advancing Tiriti o Waitangi and indigenous rights through strategic partnerships, leadership appointments, national and international advocacy, and our ongoing commitment to being a Tiriti-based organisation (TBO). Our work, guided by a commitment to upholding Te Tiriti, continues to be grounded in engagement with tangata whenua and key stakeholders to ensure the protection and promotion of indigenous rights in Aotearoa.

Tūhonotanga: Shared work programme with the National Iwi Chairs Forum

In August 2023, we established our first shared work programme under our Tūhonotanga agreement with Pou Tikanga within the National Iwi Chairs Forum (NICF). This initiative aims to:

- advance Tiriti and the indigenous and human rights of tangata whenua
- create opportunities to co-design Tiriti and human rights initiatives
- improve access for iwi Māori to the Commission
- work in the relational sphere envisaged in Matike Mai providing a demonstration and learning opportunity.

Key initiatives under the shared work programme include co-designing and hosting *Mahuta ake i te pae | Designing our Constitution 2024*, developing factsheets on co-governance and the Doctrine of Discovery, and supporting the Aotearoa Monitoring Mechanism on the implementation of United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), and establishing the Rongomau Taketake role.

Strengthening shared leadership and governance

As part of giving effect to Te Tiriti with our shared leadership model, Julia Amua Whaipooti (Ngāti Porou) was appointed as the inaugural Tatau Urutahi-Tino Rangatiratanga in January 2024. She works alongside Tatau Uruora

Kāwanatanga Meg de Ronde to strengthen the Commission's ability to promote and protect human rights. It gives effect to our structural commitment to upholding Te Tiriti as a founding rights and constitutional document in Aotearoa.

Appointment of Commission's new Rongomau Taketake

Last December we farewelled Professor Claire Charters as our Rongomau Taketake – Indigenous Rights Governance Partner. Appointed in March 2023, Professor Charters led work on advancing indigenous peoples' rights and advising the Commission on ensuring ongoing tangata whenua representation at the governance level.

Professor Charters engaged widely with media on Te Tiriti and human rights issues and connected with tangata whenua rūpū and organisations around the country. Her efforts helped highlight challenges faced by whānau, both in Aotearoa and internationally. Te Tiriti and indigenous rights concerns were raised with

government, in submissions, through media, court litigation, and international forums. Other highlights have included publication of new material on co-governance, housing, the Doctrine of Discovery, and the impacts of colonisation and racism.

In May 2024, we welcomed Dayle Takitimu (Te Whānau-a-Apanui, Ngāti Porou, Te Aitanga-a-Hauiti) as our new Rongomau Taketake. Appointed in partnership with NICF to strengthen the Commission's indigenous leadership, Dayle is a highly respected lawyer and expert in Te Tiriti and indigenous rights. Dayle is also a lead negotiator for her iwi in their Waitangi settlement process.

Contributions to the rights of Indigenous peoples

The Commission participated in the July 2023 annual session of the UN Expert Mechanism on the Rights of Indigenous Peoples (EMRIP). Our contributions included five presentations and working with the Aotearoa Independent Monitoring Mechanism (AIMM). EMRIP accepted our invitation to conduct a follow up visit to Aotearoa, marking a significant milestone in our engagement. The EMRIP session further strengthened our long-standing relationship with Pou Tikanga of the NICF and the AIMM, whose activities and annual monitoring report we continued to support.

We worked closely with indigenous groups to support participation in the Universal Periodic Review. Our own submissions focused on the need for legal and constitutional protection for Tiriti and Indigenous rights.

The UN Special Rapporteur on the Rights of Indigenous Peoples (UNSRRIP) completed an informal country visit to Aotearoa from 29 March to 11 April 2024, at our invitation. As well as meeting with Commissioners and staff, visiting Wakatū and Wairarapa iwi, the UNSRRIP spoke at the Designing our Constitution Conference and at a public lecture at Auckland University Marae.



Te Hā o Te Tiriti engagement

Between November 2023 and May 2024, the Commission's Ahi Kaa rūpu led a series of regional wānanga with tangata whenua in Tāmaki Makaurau, Waitangi, Ōpōtiki, Kaitia and Ōtautahi. These engagements were a key part of

Te Hā o Te Tiriti initiative which aims to 'breath life into Te Tiriti' within the Commission. See Te Ha o Te Tiriti case study for more information on this initiative.

Furthering our understanding and application of Te Tiriti, human rights and indigenous rights

Te Tūāpapa

Our internal online learning and development programme Te Tūāpapa, launched in April 2024, equips Commission staff with foundational knowledge in Te Tiriti, human rights, indigenous rights and cultural competency. This ensures that all staff can confidently and competently contribute to the Commission as a Tiriti-based organisation. All staff have completed the introductory modules in both Te Tiriti and human rights and Indigenous rights and are now preparing to engage with the cultural competency modules.

New Tiriti policy approved

In June 2024, the Board approved the Commission's Te Tiriti o Waitangi policy marking a significant milestone in the organisation's journey to be a TBO. The policy provides comprehensive guidance and practical advice for kaimahi, connecting an important gap between our strategic intent and current mahi.

Te Tiriti champion network

Our Te Tiriti champion network was launched in August 2023 as a means to:

- monitor how our TBO journey is progressing in the context of different teams
- support teams to align their work with our wider Tiriti journey
- provide staff with a wider network of support to share good practice, address challenges, and strengthen capability to deliver on our TBO journey.

Constitutional Conference

A two-day conference, *Mahuta ake i te pae | Designing our Constitution 2024*, was held in April 2024 and attended by nearly 500 participants (198 in person and 288 online).

The hui, in memory of the late Dr Moana Jackson, continued the constitutional conversations sparked through Dr Jackson's landmark report, *Matike Mai Aotearoa*, and aimed to identify practical steps towards designing an inclusive constitution for Aotearoa.

The conference was hosted by the Commission in partnership with the NICF and Te Puna Rangahau o Te Wai Ariki | Centre for Indigenous Peoples and the Law at the University of Auckland. We acknowledge Dr Jackson's whānau who supported the conference being run in his name and opened and closed the hui.

Drawing on the values identified in *Matike Mai Aotearoa*, almost 30 speakers shared their thoughts on how these values could be translated into, and implemented through, a reimagined, inclusive, human rights- and Tiriti-based constitution for Aotearoa.

The programme included keynote speakers (such as Ani Mikaere, Dayle Takitimu, Veronica Tawhai), panels (including a Pacific panel and Tangata Tiriti panel) and workshop discussions. We were privileged to host the UN Special Rapporteur on the Rights of Indigenous Peoples as a keynote speaker.

Feedback from participants and speakers was positive, with 90 percent of evaluation survey respondents agreeing that the conference was valuable (81% strongly agreed, 9% somewhat agreed). Seventy-seven percent agreed that the conference helped to identify clear, practical actions to progress constitutional transformation (32% strongly agreed, 45% somewhat agreed) and 87 percent felt they had an opportunity to have a say and share their views (51% strongly agreed, 36% somewhat agreed). Some of the comments from participants included in relation to the "amazing" and diverse range of speakers, the inclusivity and opportunities for whanaungatanga, education and focus on actions. Other valuable takeaways people noted included: "hearing tangata whaiora perspectives"; the "opportunity for Tangata Tiriti to caucus together"; and simply "to know that there are others that support Māori and Māori rights".

A key aim of the conference was to identify concrete actions and next steps, and these were gathered from speakers' contributions, workshop discussions and idea boards placed around the conference venue. A report outlining these actions will be released early in the new financial year. A wide array of potential actions were discussed, with many speakers and participants highlighting the need for information, education and much more discussion.

Spotlight on impact: Case studies in action

The following case studies illustrate the impact of our strategic priorities. Each case study showcases our commitment to advancing human rights and fulfilling our obligations under Te Tiriti o Waitangi. By examining these success stories, we gain valuable insights into how our initiatives have empowered individuals and communities, addressed pressing issues, and fostered accountability among duty-bearers. Together, they represent a testament to our dedication to promoting social justice and equality for all in Aotearoa New Zealand.

Strategic priority: Eliminating poverty case study

Pacific Pay Gap Inquiry and campaign - evaluating our impact

The following case study demonstrates the insights gained through the evaluation of our pay equity work.

In Aotearoa we value equal employment opportunities and fair workplaces for everyone-irrespective of gender, ethnicity and disability. In 2021 the Commission launched a national inquiry into the Pacific Pay Gap followed by a campaign focused on achieving one of the key recommendations from the report: pay transparency legislation. This work is a significant multi-year project and this year we evaluated its impact and reflected on the lessons learned. We are now applying these lessons to the design of our work in 2024/25.

For evaluation we did an on-line evaluation survey, stakeholder interviews and e-mail questionnaires, an independent media review to analyse our reach, and an internal staff reflection hui.

One of the most significant achievements of this work has been elevating the voices of Pacific peoples, to ensure they are seen and heard in the workplace, and increasing their awareness of pay gaps, human rights and the Commission. Our evaluation found that as a result of the inquiry and campaign, Pacific communities have been empowered to challenge workplace inequities.

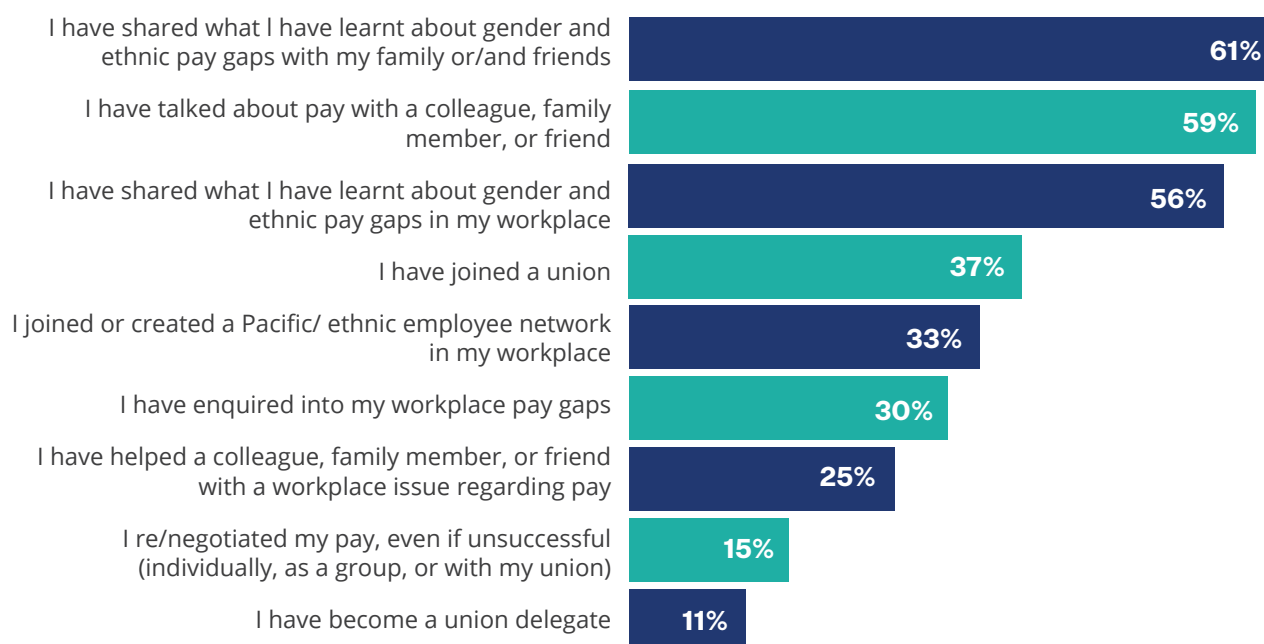
Our evaluation survey revealed 73% of respondents had taken at least one action since becoming aware of the Pacific Pay Gap. Among these actions:

- 15% successfully renegotiated their pay
- 33% became part of established Pacific employee networks
- 30% inquired about pay gaps within their workplaces
- 61% shared their newfound knowledge about pay gaps with family and friends
- 56% initiated discussions about pay gaps within their workplaces.

"I think from my own observations and speaking with people at church and my own family it... has given us that evidence base, that security, that confidence to speak up."

"I am better equipped to teach my child about asking for what is fair and for her to be more assertive about what she requires as an employee ... I hope things are much different when she enters the workforce in a decade's time."

Actions taken since learning about the Pacific Pay Gap



The effectiveness of publicising information about pay gaps and human rights within Pacific communities suggests that continued engagement with them and other communities affected by employment inequities and inequality due to gender, ethnic and disability pay gaps holds significant value for the Commission in the future.

Feedback from a range of stakeholders confirmed that the project's success was deeply rooted in its commitment to engaging with Pacific communities authentically and with a focus on building trust. They reported that the 'By Pacific, For Pacific' approach was a strength. The leadership of Pacific peoples in this work, supported with advice from business, unions and public officials, was meaningful and appropriate, ensuring the work most effectively addressed the unique needs of Pacific communities. The approach which prioritised cultural sensitivity, community engagement and inclusiveness with rigorous economic analysis helped in creating genuine and impactful outcomes. The process also underscored the importance of fostering relationships with

Pacific communities, investing in cultural competency training, and adapting engagement methods to accommodate varying needs, particularly considering the COVID-19 pandemic.

This project has encouraged government, employers, unions, and other stakeholders to actively address pay gaps, marking a significant shift toward collective responsibility.

In August 2023 the Government announced it would legislate mandatory gender pay gap reporting and consider extending this to include ethnic pay gap reporting. However, the new Government has decided not to progress with mandatory reporting. In June 2024 it announced voluntary gender pay gap reporting that will see all businesses have access to the same measurement components to calculate their pay gap. Following this announcement the Commission publicly called for ethnic pay gaps to be included. In response Minister Upston, the acting Minister for Women said "the government hoped to address ethnic pay gaps in the future."¹

¹ see <https://www.rnz.co.nz/news/business/519739/call-for-government-to-include-ethnicity-when-tackling-pay-gap>

Strategic priority: Eliminating violence and abuse case study

Survivor-led approach to eliminating conversion practices

The following case study shows the impact of human rights promotion being guided by people with lived experience of human rights violations. In this case the expertise of people with experience of conversion practices strengthened the Commission's work to promote the elimination of this form of abuse.

Many people have worked and continue to work to create a future where Rainbow people can live authentically and with pride and where they are affirmed within their religious, faith and ethnic communities. Where Rainbow people have equitable access to healthcare and where whānau and communities are havens of support and acceptance.

Conversion practices are one example of the barriers preventing Rainbow people from living their best lives. The practices are attempts to change or suppress an individual's sexual orientation, gender identity, or gender expression. The ideology behind these practices seeks to maintain rigid and binary ideas about gender and sexuality. Such ideologies give rise to homophobia, biphobia, and transphobia, which can even cause Rainbow people who have not experienced conversion practices to suppress their sexuality and gender identity and expression.

After years of advocacy from Rainbow communities, the Conversion Practices Prohibition Legislation Act 2022 (CPPLA) came into force in 2022. The CPPLA created new criminal offences relating to conversion practices. It also amended the Human Rights Act 1993 to make conversion practices unlawful in Aotearoa. The amendment allows the Commission to support a civil response of the CPPLA, which includes receiving complaints, providing a dispute resolution service, and referring complaints to the Human Rights Review Tribunal. The Commission was also

charged with undertaking education and prevention work in support of the new legislation. Temporary funding was provided to engage with communities, particularly survivors of conversion practices and Rainbow communities, in the implementation of the civil redress scheme.

In June 2024 the Commission published the research and engagement report *Conversion Practices in Aotearoa New Zealand. Insights and Recommendations from a Human Rights Perspective*. The law changes that made conversion practices unlawful in Aotearoa were an essential step towards eliminating these practices and the profound harm they cause. However, unless concerted efforts are made to address the conditions that give rise to conversion practices, they will likely continue. The recommendations in this report included:

- strengthening the Conversion Practices Prohibition Legislation Act 2022 (CPPLA) and provide ongoing funding to support its intent.
- ensuring medical healthcare and mental health and wellbeing support for conversion practices survivors are accessible, safe and culturally competent
- exploring the categorisation of conversion practices as a form of family violence in cases where families are involved
- adopting an evidence-based approach to addressing the ideologies that inform conversion practices.

Contributing to the evidence base was research with survivors of conversion practices in religious and faith-based settings to identify the support needed before, during and after escaping the practices. The findings are open access in an academic article entitled *Conversion Practices in Aotearoa New Zealand: Developing a holistic response to spiritual abuse*² in the journal

PLOS ONE. The research found that religious conversion practices are seen by survivors as a kind of spiritual abuse. Survivors also identified a range of interventions that are needed to escape conversion practices which they described as a 'pipeline to safety'.

The Commission also released three short videos platforming people who have lived experience of conversion practices in cultural

and/or religious settings. The videos share a powerful message of hope and affirmation to others who may be in similar situations or have experience such practices in the past. For all of this work, the needs and perspectives of those most affected by and vulnerable to the harms of conversion practices were at the centre of its design.

Strategic priority: Popularising human rights and Te Tiriti o Waitangi case studies

The following case studies demonstrate how we promote understanding of Te Tiriti o Waitangi and human rights amongst groups whose rights are at risk. They also show how our education initiatives contribute to building a strong and diverse human rights movement in Aotearoa and how human rights education can be delivered in a range of ways.

Case study: Rainbow rights conference

The Commission was supported by the Michael and Suzanne Borrin Foundation (Borin Foundation) to develop a legal education opportunity around Rainbow rights in Aotearoa. In November 2023, the Commission delivered a two-day in-person Rainbow rights conference, primarily for community advocates. The conference provided legal human rights and Te Tiriti o Waitangi education. It also provided an opportunity to map out outstanding Rainbow rights issues, to connect with other community advocates, and to celebrate and evaluate our collective progress.

An external advisory group was established with representatives from InsideOUT, Intersex Aotearoa, OutLine, and the Rainbow Support Collective to inform and support the Commission's planning for the conference.

Te Ahiwaru, mana whenua of the area, gifted the conference name Te Kāhui Uenuku – reflecting the

connections across our Rainbow communities.

Feedback from the conference participants was positive.

- 91% of attendees somewhat or *strongly agreed* that 'as a result of attending this conference, I have an increased knowledge of rights relating to sexual orientation, gender identity and expression, and sex characteristics (SOGIESC).'
- 92% of attendees *somewhat* or *strongly agreed* that 'as a result of attending this conference, I feel empowered to use my new knowledge to progress the realisation of human rights for rainbow people.'

Commission staff at the Rainbow Rights Conference

² Roguski, M and Atwool, N. (2024). Conversion practices in Aotearoa New Zealand: Developing a holistic response to spiritual abuse. PLOS ONE



Commission staff at the Rainbow Rights Conference

"The diversity of not only attendees, presenters and panelists but also the Human Rights Commission team helped it feel really intersectional... It seemed to help make it safe for people to share deeply on tough stuff like racism. I also enjoyed the focus on community & grassroots groups who are doing the mahi that most needs to be spotlighted and celebrated. Having mana whenua welcome us on really helped situate us."

"Being face to face, feeling safe and like home with legends and whānau.... Practical, the legislation, law levers and information because it lit a huge fire and gave me ideas and inspiration to keep our whānau on the table in terms of safety, dignity, basic human rights."

Case study: Trans rights are human rights. A guide to your rights and protections as a transgender person

A recent survey found most people in Aotearoa think transgender people should be protected from discrimination in public life including employment and housing.³ Many also want more clarity on how our laws in this country provide protection and the Commission gets regular inquiries for guidance on this topic.

Transgender people face high levels of discrimination and violence, both in Aotearoa and throughout the world. Since 2005, the Commission has held the position that the ground of sex in section 21(1)(a) of the Human Rights Act includes transgender people and accepts complaints of discrimination through our dispute resolution service.

To support our engagement and communications to advance the rights of transgender and non-binary people, we developed a simple *Trans rights are human rights* guide to outline rights and protections under existing legislation. The resource is also available in alternate formats.



³ Ipsos LGBT+Pride Global Survey NZ 2023, <https://www.ipsos.com/en-nz/ipsos-lgbtpride-global-survey-nz-2023>

Case study: Te Hā o Te Tiriti

Honouring our obligations to Te Tiriti o Waitangi and human rights will help make Aotearoa a place where people feel safe to be themselves and are able to live in dignity.

From November 2023 to May 2024, the Commission's Ahi Kaa undertook a series of regional wānanga and engagements with tangata whenua in Tāmaki Makaurau, Waitangi, Ōpōtiki, Kaitia and Ōtautahi, as well as a survey. These engagements were a key part of Te Hā o Te Tiriti – the project dedicated to 'breathing life into Te Tiriti' within the Commission.

The engagements focused on providing education on Te Tiriti, Indigenous peoples' rights and human rights, as well as gaining insights into the aspirations of tangata whenua to inform the Commission's strategic and operational direction.

Participants in the engagements shared their deep whakaaro on their aspirations for their whānau, hapū, iwi and the future of Aotearoa, which has been summarised in the 'Engagement Report: Te Hā o Te Tiriti'. This whakaaro covered the following themes:

- Reclaiming and revitalising te reo Māori, tikanga Māori and mātauranga Māori
- Enacting responsibilities and rights to whenua
- Upholding and realising tangata whenua rights to tino rangatiratanga
- Upholding Te Tiriti and He Whakaputanga
- Freedom from inequality, racism and discrimination
- Honourable kāwanatanga.

Feedback about the engagement both during and after the wānanga was overwhelmingly positive, with participants expressing the value in learning about Te Tiriti and Indigenous peoples' rights and an intention to maintain a relationship with the Commission.

Facilitators reflected after the wānanga that this positive feedback could be attributed to the focus on upholding tikanga Māori, which includes ensuring whānau were provided with a koha in exchange for their valuable time and insights. In this context, this meant shaping the wānanga around providing education, as opposed to gathering insights.

Since the engagement, participants across multiple wānanga have further engaged with the Commission through attending the Designing Our Constitution Conference 2024, reaching out about submissions they are working on, and inviting the Commission to their own events. Next steps will involve undertaking work to ensure that the insights reflected in the Engagement Report are used to inform the Commission's Te Tiriti action plan and organisation-wide strategic direction.



Strategic priority: Inclusion, equality and belonging

Case study: Sharing good practice on disabled people led human rights monitoring

The following case study demonstrates the Commission's role in promoting good practice for participating in international human rights monitoring.

In May 2024 the Commission and other members of the International Monitoring Mechanism (IMM) for the Convention on the Rights of Disabled People were invited by Disabled Peoples International Korea to share their experience of the IMM model, which is considered to represent good practice.

The IMM is made up the Commission, the Office of the Ombudsman Tari o te Kaitiaki Mana Tangata and the Disabled People's Organisations Coalition⁴. The strength of the model is the partnership with DPOs to ensure disabled people are in a leadership role in human rights monitoring.

Article 33 of the United Nations Convention on the Rights of Persons with Disabilities (CRPD) requires the New Zealand Government to establish an IMM for the implementation of the rights of disabled people in this country.

The CRPD also obliges the Government to actively involve disabled people in promoting, protecting and monitoring the implementation of the CRPD.

During the exchange the Commission shared the benefits of working actively with disabled people with national human rights institutions in Korea. Although the Disability Rights Commissioner is a disabled person, and the Commission has disabled employees, a formalised working relationship with DPOs through the IMM, has built trust, better accessibility and more responsive working methods.

Although the cultural context in Korea is different from Aotearoa the hosts and those met felt there was much to learn from Aotearoa about good governance mechanisms for monitoring the CRPD.

The value of the exchange is demonstrated by the intention of our Korean counterparts to visit Aotearoa in October 2024 as an ongoing and mutual learning partnership.

⁴ The DPO Coalition is made up of six disabled people's organisations (DPOs). These are: the Association of Blind Citizens of New Zealand, Balance New Zealand, Deaf Aotearoa Tāngata Turi, Disabled Persons Assembly New Zealand, Muscular Dystrophy Association of New Zealand Incorporated, People First New Zealand Ngā Tāngata Tuatahi and Mana Pasifika

Case study: Guidance on social cohesion for schools

The following case study demonstrates how we have advocated for greater inclusion, equality and belonging by educating duty bearers on human rights and Te Tiriti o Waitangi.


Schools play a vital role in the life of any society. They can be a place where children are equipped with the skills needed to thrive in a diverse and rapidly changing world. Human rights and Te Tiriti provide schools with a shared framework to address key values such as equity, inclusion, respect, dignity, participation and non-discrimination — the cornerstones of a peaceful and just society.

In 2023, a gap in resources to help schools respond to incidents of bullying, harassment and discrimination related to the Israel-Hamas crisis was identified. The Commission developed *Guidance on social cohesion for schools* to support educators and institution to foster safe, inclusive

environments for students, and ensure diversity in all forms is accepted and celebrated. As well as rights-based actions that educators can take to address issues, it also provides examples of how they can be applied.

Key stakeholders with extensive networks in the education and children's sectors helped disseminate the guidance. Peak bodies from affected communities, including Jewish and Muslim organisations, were sent the guidance directly.

Feedback from community leaders indicated that the resource was both necessary and helpful for their members. The New Zealand School Boards Association expressed support for the guidance and invited us to present a workshop at their National Conference in June 2024.



Te Kāhui Tika Tangata
Human Rights Commission



Guidance on social cohesion for schools

Introduction:

He whakamana tāngata – A life of dignity for all

In times of uncertainty, increased polarisation and pressing social challenges, it is imperative that we are all helping to create and maintain safe, inclusive and harmonious spaces.

Individuals, workplaces, schools, places of worship, and public institutions must actively champion social cohesion. As the cornerstone of a harmonious and inclusive society, social cohesion fosters unity, respect and understanding among all members of our society.

In schools, social cohesion refers to an environment where students are encouraged to have positive relationships and where all students feel they belong. Educators play a key role in highlighting that having a diverse range of people in your community is a strength.

This document provides guidance to help educators in organisations and institutions across Aotearoa New Zealand foster safe and inclusive practices for students, and to ensure diversity in all forms is accepted and celebrated.

We aspire to a society where everyone feels they belong, can be their authentic selves, and can freely participate.

Pepuere February 2024

Legal interventions, submissions and international reporting

The Commission makes submissions to law and policy makers at all levels on the human rights and Te Tiriti o Waitangi implications of proposed legislation and policy. We also have functions under the Human Rights Act 1993 to appear and make submissions as an intervener in court cases that have implications for human rights in Aotearoa New Zealand.

In addition, the Commission monitors obligations and reporting under international human rights treaties and instruments. The Commission's participation in these international processes is in our capacity as New Zealand's national human rights institution accredited with A-status for independence 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 2023/24 financial year.

The Commission appeared as an intervenor in three significant court cases:

- *Smith v Attorney-General* – at the Court of Appeal on the human rights duties of the state regarding climate change mitigation
- *Hoban v Attorney-General* – at the Court of Appeal on a case asking whether the Human Rights Act incitement provisions are discriminatory because they do not protect against homophobic hate speech
- *Soapi v Pick Hawkes Bay Ltd* – at the Employment Court on the rights of workers coming to New Zealand under the Recognised Seasonal Employer scheme.

Decisions were issued in three cases in which the Commission had appeared as intervener in previous financial years. The High Court in *Gordon v Attorney-General* and the Court of Appeal in *Attorney-General v Fleming* both heavily cited the Commission's submissions

and discussed the Convention on the Rights of People with Disabilities and other relevant human rights instruments in detail. The Supreme Court declining strike-out in *Smith v Fonterra* noted the relevance of the Commission's submissions to the decisions that will be made by the court deciding the substantive case.

At the end of the reporting year, the Commission was awaiting decisions on two applications for leave to intervene, and four substantive decisions.

Submissions

Over the 2023/24 year the Commission issued submissions to the Law Commission and other agencies, and to Parliamentary select committees, on various bills and public policy proposals.

We made a submission to the Law Commission review of preventive detention and post-sentence orders, and to its review of adult decision-making capacity law, as well as to the Office of the Privacy Commissioner on its biometrics proposal, to the Department of Internal Affairs on the Safer Online Services and Media Platforms review, and to the Environment Committee Inquiry into Climate Adaptation.

We submitted on bills including a bill to restore the New Zealand citizenship rights of people who had it removed by the Citizenship (Western Samoa) Act 1982, Corrections Amendment Bills, the Ram Raid Offending and Related Measures Amendment Bill, the Gangs Legislation Amendment Bill, the Fast-track Approvals Bill

and the Local Government (Electoral Legislation and Māori Wards and Māori Constituencies) Amendment Bill.

International human rights reporting

The Commission carries out ongoing monitoring and promotion of New Zealand's compliance with human rights instruments both independently and alongside other members of the Children's Convention Monitoring Group, and the Independent Monitoring Mechanism for the Convention on the Rights of Persons with Disabilities. Additionally, the Commission supports the work of Independent Monitoring Mechanism for the United Nations Declaration on the Rights of Indigenous Peoples.

The Commission also promotes compliance with the Convention Against Torture in its role as the central agency for the National Preventive Mechanism (NPM) under the Crimes of Torture Act and the Optional Protocol to the Convention Against Torture (OPCAT). The four OPCAT NPM agencies publish a joint annual report.

We participate in the UN treaty bodies' programme of regular reviews of New Zealand. In July 2023 the UN Committee Against Torture carried out New Zealand's sixth periodic review under the Convention Against Torture. The Commission attended the review as the national human rights institution and as the central NPM under OPCAT.

The UN Committee Against Torture made recommendations in response to the Royal Commission in to Abuse in State Care and compensation for survivors, youth justice, conditions for people in detention, and the over incarceration of Māori. The review is the first by the Committee since 2015, and the Commission is now advocating for the implementation of its recommendations.

In the current year we also began preparation for the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) review, scheduled for late 2024.

New Zealand's fourth Universal Periodic Review (UPR) was a significant international monitoring event this year, covering compliance with all human rights instruments. The Commission engaged directly and supported civil society engagement in the process.

In 2018, ahead of New Zealand's third UPR, with the assistance of international agency UPR Info, the Commission ran New Zealand's first in-country pre-session. An in-country pre-session allows community members, many of whom cannot travel to the UN in Geneva, to engage with diplomatic representatives to give them information about their experience of and concern about human rights in Aotearoa.

This year the Commission ran a pre-session at its Wellington office and online, facilitating participation by more than 60 people – including diplomats representing more than 30 countries and diverse civil society representation – as well as Commissioners and staff. At the UPR, states made wide-ranging recommendations to New Zealand, including in relation to Te Tiriti and indigenous rights, redress and reparations for survivors of the acts addressed by the Royal Commissions into abuse in care and into the terrorist attack on Christchurch masjidain, inclusive education, and modern slavery legislation.



Human rights information and dispute resolution service

The Commission offers an information, complaint and dispute resolution service that plays a big role in its work as Aotearoa New Zealand's national human rights institution. Our services are free, informal and confidential, and available to anyone with questions about human rights or who believes they have faced unlawful discrimination or harassment. While we do not have the power to investigate or make legal decisions on individual complaints or disputes, we help to resolve issues early by offering dispute resolution services, support and information.

2023-2024 in numbers

- We received **4806** human rights-related enquiries and complaints.
 - We offered dispute resolution services to **887** complaints alleging unlawful discrimination (CAUD).
 - We facilitated **93** dispute resolution meetings.
 - We provided information, resources and/or support to **3919** broader human rights matters (BHRM) and enquiries received.
- We closed **4720** enquiries and complaints.
 - We closed over **90%** of complaints alleging unlawful discrimination within 12 months and enquiries or broader human rights matters within six months.
- The top five cited issues raised this year were employment, disability, international matters, issues relating to prisons and the Department of Corrections, and health.
- The top three cited prohibited grounds of discrimination this year were disability, ethnic or national origin, and race.
- The top three cited protected areas where alleged discrimination occurred this year were in employment (including pre-employment), engaging with the public sector, and in the provision of goods and services

How we can help

Each year the Commission handles between 5000 and 6000 human rights-related enquiries, requests and complaints, collectively called 'matters'. The information and dispute resolution rōpū triages all matters to assess how we can help under section 5, Part 1A and Part 2 of the Human Rights Act 1993 (HRA).



We offer dispute resolution services

for complaints that fall within the scope of Part 1A and Part 2 of the HRA, including complaints about discrimination, sexual harassment, racial harassment, and conversion practices. We help people safely communicate with each other and find ways to resolve issues, without a judge or decision-maker being involved.



We encourage harmonious relations

for people affected by a broader human rights issues like harmful speech. We provide information and can facilitate conversations to encourage understanding and peaceful relationships between individuals and communities.



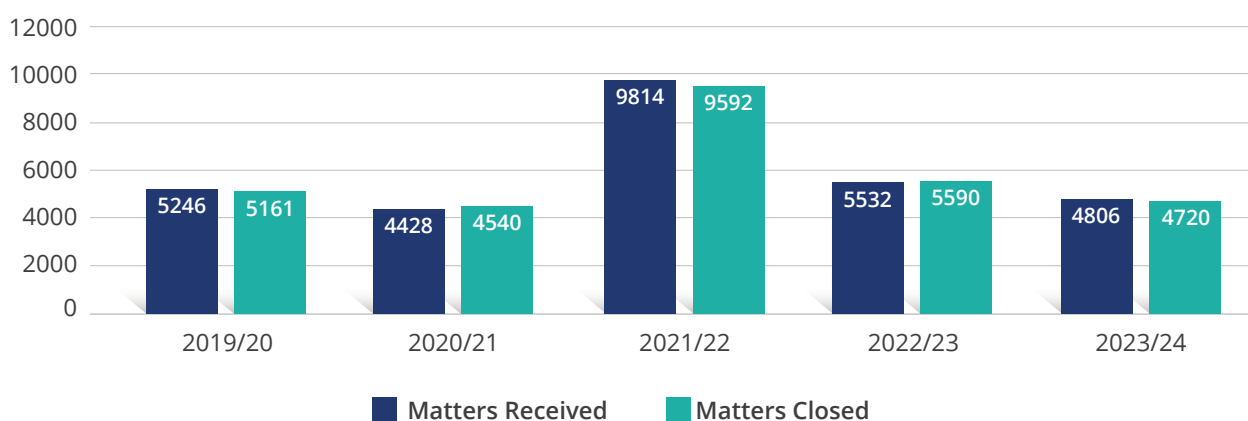
We answer questions and provide information about human rights and Te Tiriti o Waitangi.

If we aren't the right organisation to help, we can provide information and resources about other options or connect people with other organisations who can assist.

2023-24 in summary

The Commission continues to handle a large volume of enquiries and complaints each year, with the number of matters closed aligning with the number of matters received. The table below shows some fluctuation over the past five years⁵, noting the significant increase in 2021/22 due to the pandemic. However, since then, we have seen numbers steadily return to pre-pandemic levels of an average 5000 matters (enquiries and complaints) per year.

Matters received and closed 2019/20 - 2023/24



During the 2023/24 period, we received 4,806 enquiries and complaints (matters) from people and communities across Aotearoa New Zealand. Of the matters received, 887 were from people making complaints alleging unlawful discrimination (CAUD) on grounds such as disability, race, sex, ethnicity or national origins, and in areas (including places of employment, engaging with government and accessing goods and services etc) protected under the HRA.

Complaints alleging unlawful discrimination

We also handled 3,919 general enquiries and complaints relating to broader human rights issues from people seeking information, resources and/or support. Of these, the most common issues cited were about employment,

international matters relating largely to the Israel-Hamas conflict, concerns relating to services of the Department of Corrections services, health, and harmful/hate speech.

We closed 4720 matters this year.⁶ This included 920 complaints alleging unlawful discrimination, where we provided dispute resolution services⁷ which includes convening and facilitating 93 dispute resolution meetings (mediations), supporting parties to find resolution in other ways, and answering questions about discrimination and the HRA. Despite the complexity and sensitivity of many of the complaints we dealt with this year, we closed 95% of all CAUD matters within 12 months of receiving them.⁸

⁵ Variances from prior reports are attributed to the inclusion of reopened, merged, or suspended matters, as well as the use of differing methodologies.

⁶ The number of matters closed includes complaints received before the 2023/24 year.

⁷ Dispute resolution services include both direct and indirect methods. **Direct** dispute resolution involves bringing the parties together for a discussion/korero to address the complaint and explore ways to resolve it, such as through mediation meetings. **Indirect** dispute resolution involves liaising with the parties separately, using methods such as shuttle negotiation or sharing written responses between them.

⁸ In 2024, the Commission and the Ministry of Justice agreed to a Statement of Performance Expectation (SPE) 9.2 - "Responsive and timely resolution of complaints of unlawful discrimination closed within one year." The target for 2023/24 was set at 80%, which was exceeded with 95% of complaints alleging unlawful discrimination (CAUD) closed within the one-year timeframe.

Enquiries and broader human rights issues

We typically receive a large volume of general enquiries and complaints about broader human issues each year. This year we closed 3800 matters, on average within four to five weeks of receipt. This area of our service provides human rights related information and resources, refers people to more appropriate organisations and agencies for help, and where appropriate provides dispute resolution services.

Figure 1 shows the trend of enquiries and complaints received and closed throughout the year. Typically, the number of matters we handled each month ranged from 300 to 500. However, we noted a three-month period during the year where our response times were impacted by reduced staffing levels.

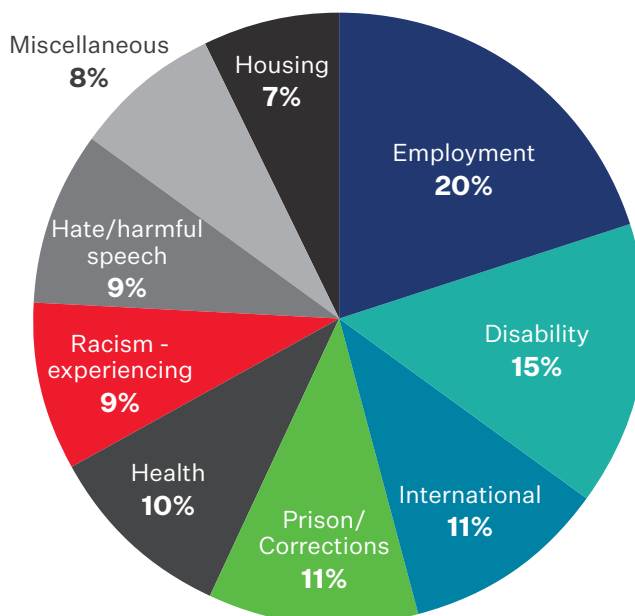
Figure 1: Matters received and closed 1 July 2023 - 30 June 2024



Figure 2: Top 10 Topics (issues) that people raised with the Commission this year

Broader human rights complaints and general enquiries

Of the 3,919 broader human right complaints and general queries received this year, the top ten cited issues (topics) people sought assistance for are shown in Figure 2.



Employment issues continued to be the most common issue people contacted us about, including issues about bullying, harassment and unfair treatment at work. Matters received that were not complaints alleging unlawful discrimination (CAUD) were referred to Community Law and the Ministry of Business, Innovation and Employment's Employment Mediation Services.

For questions about employment application forms (such as being asked to disclose age or medical history) we provided pre-employment guidelines. Issues about the rights, conditions, healthcare and treatment of prisoners also remained a significant issue. For these we referred people to the Department of Corrections' complaint processes, the Office of the Ombudsman, and the Health and Disability Advocacy Service.

Race relations featured prominently. We received over 160 enquiries and complaints related to the Israel-Hamas conflict and its impacts in Aotearoa New Zealand, such as issues of antisemitism and Islamophobia, which contributed to an increase in matters categorised as international. Other complaints of racism and hate/harmful speech concerned the anti-co-governance tour and comments made by members of Parliament and other public figures. We provided information about the high threshold for complaints about harmful speech and racial disharmony (section 61 of the HRA) and referred people to relevant agencies,

such as Netsafe or the Classification Office, as well as offering to facilitate conversations where appropriate.

Health was a common issue people sought help with, including complaints about healthcare providers, delays experienced in the public system, funding criteria, and the mental health system (including compulsory treatment orders). For matters that were outside of the Commission's jurisdiction, we referred people to the Health and Disability Commissioner or Mental Health District Inspectors and provided information about unlawful disability discrimination under the HRA.

As a part of the Commission's broader commitment to fostering social cohesion and promoting harmonious relations between individuals and diverse communities, we offered dispute resolution processes for complaints concerning harmful speech and racial disharmony (section 61). Included in this work was the facilitation of three dispute resolution meetings. The meetings provided safe spaces for participants and communities to share perspectives and impacts and explore ways to reduce racial tensions in future. This service provides an opportunity for people from different communities and worldviews to listen and learn from each other and foster understanding despite differences. Outcomes achieved included apologies, new learnings, and commitments to use more careful language and to avoid harmful stereotypes on social media.

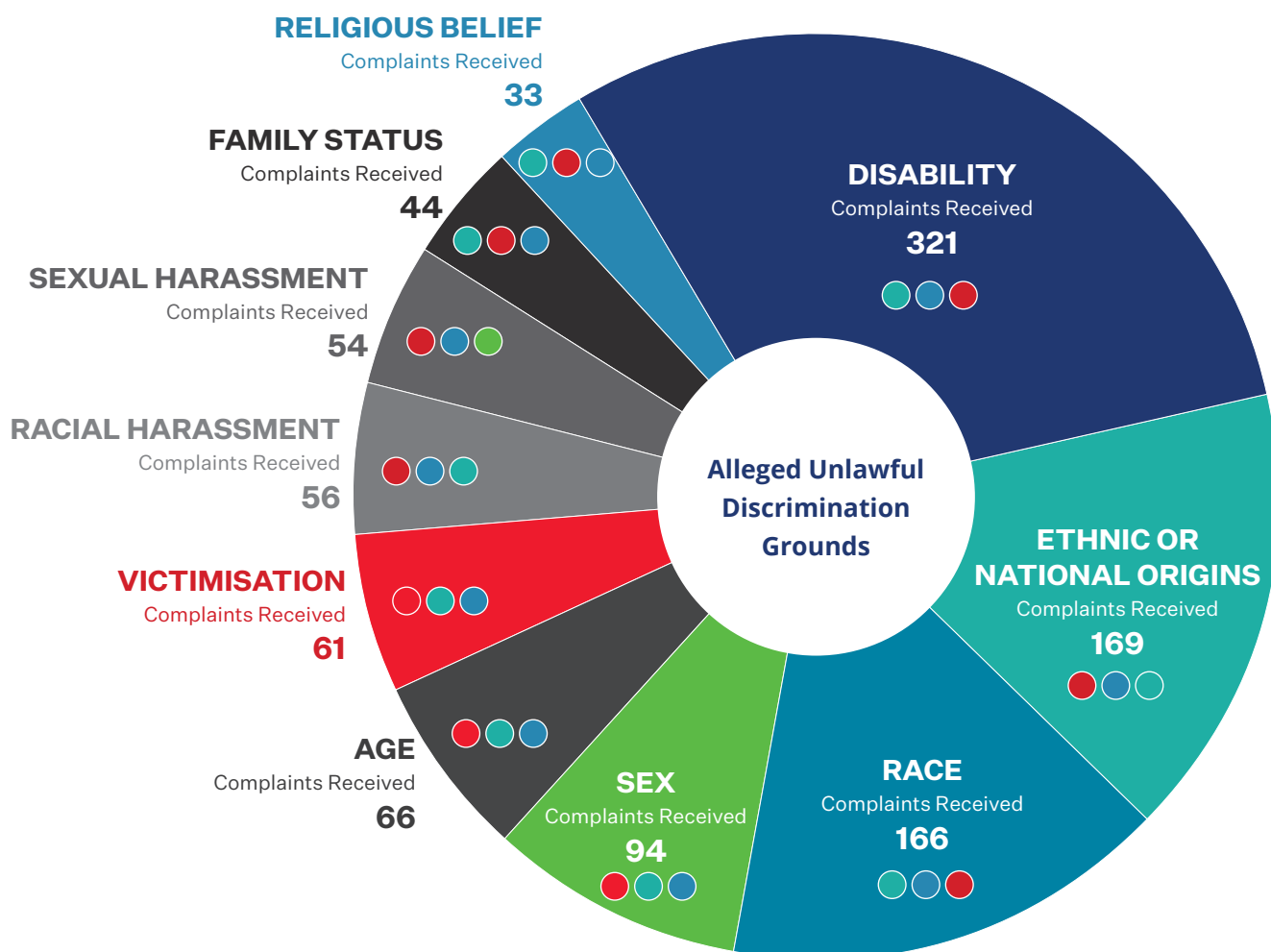
"I can't think of anything you could improve. I felt that I was heard and understood, and the feedback was informative and helpful. I felt more positive about managing any recurrence and not being blindsided."

"I found the way you communicated with me personal and highly respectful. It was a masterclass in inclusion. Thank you so much. The information provided was very clear."

Complaints alleging unlawful discrimination

Of the 887 complaints alleging unlawful discrimination (CAUD) we received this year, the top ten prohibited grounds⁹ for discrimination,¹⁰ and the top three areas of public life where they occurred are shown in the diagram below:¹¹

Figure 3: Top ten grounds received and areas from 1 July 2023 - 30 June 2024



Top 3 protected areas where alleged discrimination occurred

- Government
- Provision of Goods & Services
- Employment
- Educational Establishments

⁹ Protected grounds cover specific personal characteristics for people where discrimination on these grounds is unlawful. There are 13 grounds under section 21(1) of the Human Rights Act 1993.

¹⁰ Other forms 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.

¹¹ Complaints may cite more than one ground. Therefore, the total number of grounds does not reflect the total amount of complaints.

Disability was the most common ground of discrimination.

This is to be expected given almost everyone will experience disability (including mental health conditions) at some point in their life. We provided impartial and confidential dispute resolution processes, including mediation,¹² for disabled people of all ages. Complainants had experienced negative attitudes about their disabilities and difficulties accessing transport, buildings (including housing) and government services. There were also challenges in education and workforce participation combined with limited social support.

Race and ethnic or national origins, two of the three grounds termed race-related grounds,¹³ were the next most cited grounds.

We provided our process to Māori and minority groups (including new migrants) such as Indian, Asian and Pacific Peoples who alleged unfair treatment in health, housing, education, employment and engagement with private businesses and government services.

We also provided our process for complaints on the grounds of sex (including gender and sex characteristics) where people alleged unfair treatment involving in pregnancy and for members of the Rainbow community (including transgender people) in employment, education, housing, and accessing health-related services.

There was also a steady number of complaints relating to victimisation, racial harassment and sexual harassment. We provided our process for some highly sensitive complaints involving alleged historical or past abuse. Complaints of this nature required a trauma-informed approach.¹⁴

As previously referred, employment¹⁵ continues to be the most common protected area where people allege discrimination and harassment. The typical issues included pre-employment¹⁶ situations, eg where a job application was unsuccessful. Other people believed they were treated unfairly or harassed at work, eg had reduced opportunities compared to others, their circumstances were not reasonably accommodated,¹⁷ or they were sexually or racially harassed.

Public sector¹⁸ was the second most cited protected area. The typical issues were about government activities (government services, policies and legislation) and other bodies such as universities, state and integrated schools. This was followed by people alleging they were treated unfairly or harassed when accessing goods and services from businesses and other organisations.

¹² Mediation may be conducted by phone, telephone or kanohi ki te kanohi (in person).

¹³ 'Race-related' grounds include race, colour, or ethnic or national origin.

¹⁴ Trauma-informed approaches may involve safety, trust, providing choice, encouraging collaboration, empowerment and cultural considerations.

¹⁵ Employment (including pre-employment) in both private and public sectors.

¹⁶ 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>

¹⁷ 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>. Similarly, reasonable accommodation of circumstances may apply to religious belief and family responsibilities, which are also protected grounds under the Human Rights Act.

¹⁸ 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.

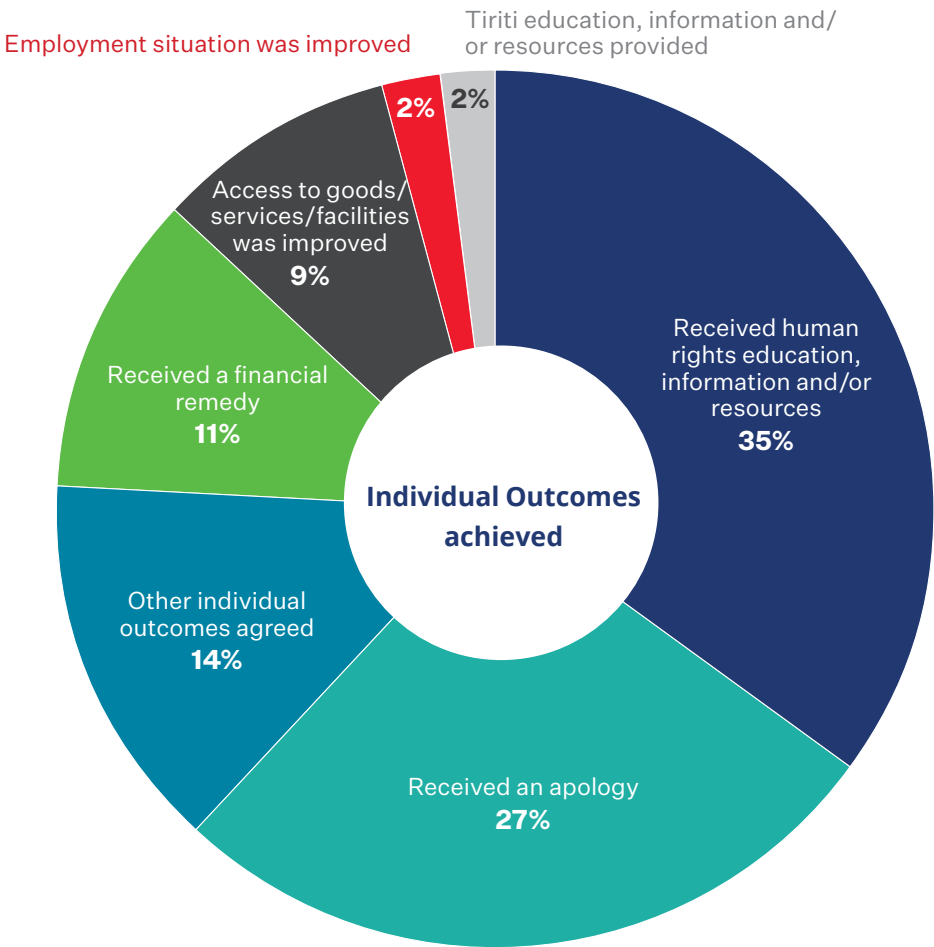
With our help, many people involved in these CAUDs were able to agree on comprehensive and meaningful outcomes shown in the diagram below. Our flexible process emphasises people's choice to participate and resolve issues. Respectful sharing and exploration of each party's views helps to increase understanding and the chances of finding the right solution.

The most common individual outcomes¹⁹ agreed (over 60%) involved people apologising for the actions or impacts (27%), other creative outcomes specific to their needs (14%) and paying financial compensation (11%). There

were also improvements to the employment situation, along with greater access to goods, services and facilities (together 11%).

There were also systemic outcomes that have a wider and transformational social impact. The systemic outcomes (over 80%) included reviewing and improving organisation-wide human rights and anti-discrimination policies and processes (41%) and staff training to help increase awareness of rights and responsibilities (18%). There was also improved access to goods, services and facilities for the benefit of many people (18%).

Figure 4: Dispute Resolution Services – Outcomes for individuals

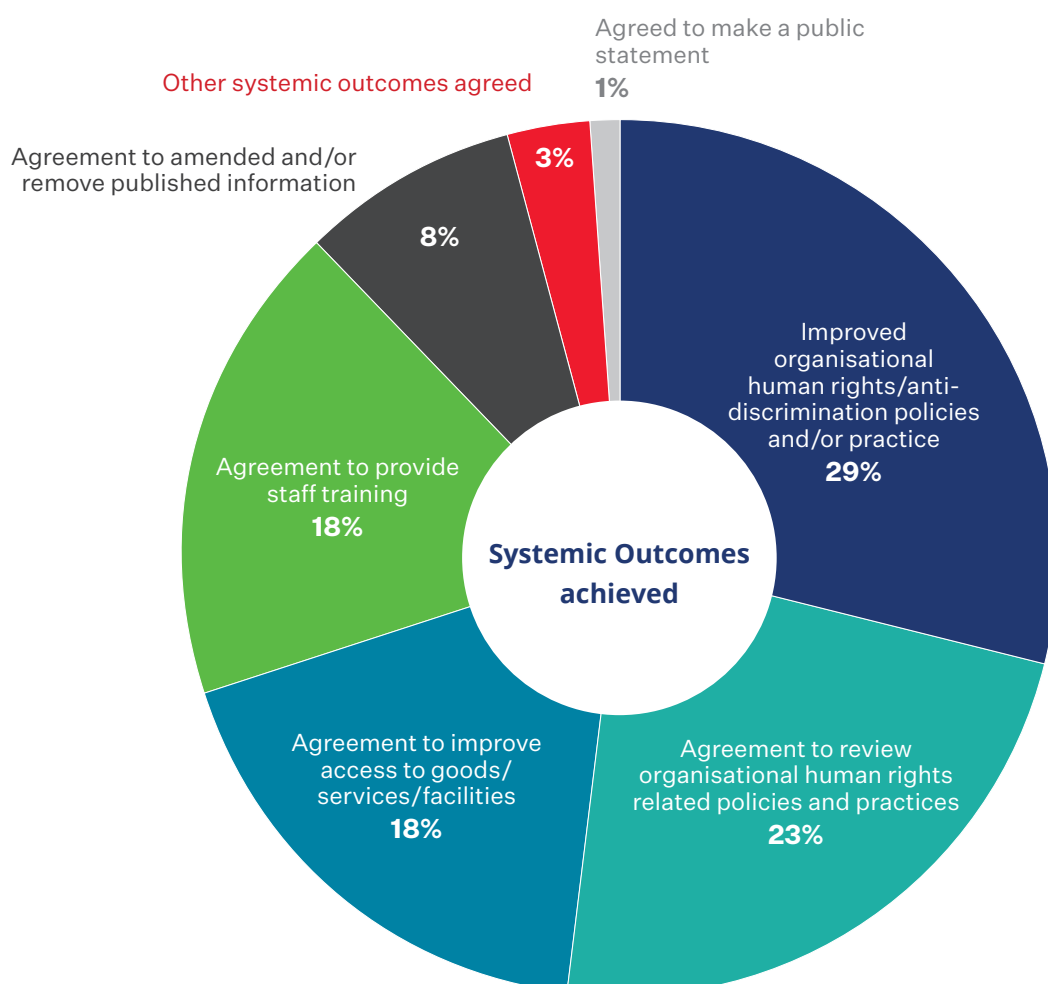


¹⁹ Individual outcomes are specific to the people involved in the complaint.



Islamic Women's Council of New Zealand National Conference 2024

Figure 5: Dispute Resolution Services – Systemic outcomes



Case studies

Racial harassment at work

Ana complained she was bullied and subjected to constant racial jokes and Māori slurs within her workplace. Her employer had investigated and upheld her complaint, however Ana felt they had not done enough to address the harm she had experienced. She resigned from her job and made a complaint of racial harassment to the Commission. A dispute resolution meeting was held between Ana and her former employer.

Outcome: During the dispute resolution meeting, the employer told Ana he now fully understood the impact of his staff's behaviour on her and offered her an apology. He agreed to provide Ana with a job reference and pay her compensation to recognise the hurt she experienced. After the meeting, Ana expressed relief that she was now able to put the whole experience behind her.

Sexual orientation discrimination and victimisation

Joe applied for several permanent roles with an employer he had previously worked for on a temporary basis. He had received positive feedback for his past work, so was surprised when he was not shortlisted for any roles. He knew the employer had strong religious values and began to wonder if the reference to his male partner in his application letter might be the reason he was not shortlisted. When he asked his employer about this, they strongly denied it and then sent him a letter saying he would not be considered for any future roles. Joe approached an employment mediation service for support, which unfortunately did not resolve the issues. Joe then made a complaint of sexual orientation discrimination and victimisation to the Commission.

Outcome: We offered Joe and the employer a dispute resolution meeting, which they accepted. Our mediator focused on ensuring the actual staff members involved took part in the meeting, rather than general representatives of the employer. This allowed Joe and the staff members to have a frank and empathetic discussion about what had happened and to hear each other's point of view. The staff members acknowledged for the first time they had not got everything right, apologised to Joe for the impacts on him, and rescinded their letter. Joe said the apology and the opportunity to apply for future jobs was what he needed to move on.

Connecting people with specialist support

Mohammad came to Aotearoa after being tortured in his home country for taking part in political activities. He called the Commission seeking help to get political asylum. The case advisor explained to Mohammad that the Commission is unable to advocate for individual immigration applications but could connect him with local organisations that support refugees and asylum seekers.

Outcome: Mohammad said the information we gave him helped him find a legal aid lawyer and apply for refugee status.

Providing information and linking people to the right support

Aloma contacted the Commission about the difficulties she was having communicating with her case manager and accessing her benefit entitlements. She thought it might be related to her ethnicity and wanted to understand what she could do about it.

Outcome: We provided Aloma with information about her entitlements and rights, and explained how she could raise her concerns with her case manager. We suggested she might benefit from talking to a benefit rights advocate who could help her to communicate with her case manager about her concerns. With Aloma's permission, we contacted an advocacy service and connected Aloma with an advocate in her area who could help her.

Feedback from service users

The Commission remains committed to providing the best service possible to people who contact us for support and information. This year we invited feedback via an online survey from 93 people who participated in a dispute resolution meeting (mediation). We received 32 responses, with 25 respondents expressing satisfaction with our mediation process - a 78% satisfaction rating²⁰. Some respondents told us they were frustrated about the delays in progressing their complaints.

We also invited feedback from 2,650 service users who contacted us with a general enquiry or who were seeking support with a broader human rights issue. Unfortunately, we received a very low response rate of just 168 survey responses, which was compounded by a systems issue that prevented us from sending or receiving survey invites and responses for eight weeks. Of the responses received, 72 people (43%) told us they were satisfied with

"This was my first time making a human rights complaint and I had no idea what to expect. I applauded how quickly I was answered and appreciated the consistent communication."

our service. Many more people told us they were frustrated with our response times (which averaged 33 days) and the statutory limitations of the Commission's complaint function. We are very grateful to everyone who took the time to provide us feedback this year. We will continue to focus on enhancing the quality of the service to people seeking human rights information and/or support.

Providing information and guidance

As well as responding to individuals who make complaints and enquiries to the Commission, our rōpū produces general guidance and information about human rights. During 2023/4, we published on our website the [Guidelines on Special Measures](#) and contributed to the development of the Commission's [Guidance on Social Cohesion for Schools](#), and the [Trans rights are human rights](#) guide. We updated and published our [Enquiries and Complaints Booklet](#) in seven languages and three accessible formats. We also worked in cooperation with the New Zealand Police and other agencies to produce resources for the [Standing Together Against Hate](#) campaign.

²⁰ In 2024, the Commission and the Ministry of Justice agreed on a Statement of Performance Expectation (SPE) 9.1: "Level of satisfaction with the mediation process." The target for 2023/24 was set at 75%, and the Commission achieved a result of 78%, with survey respondents expressing satisfaction with the mediation process.

Our performance for 2023/24

Table 1: Matters received and closed

	2023/24
All Matters received	4806
Complaints alleging unlawful discrimination received	887
Enquiries and broader human rights complaints received	3919
All Matters completed	4720
Complaints alleging unlawful discrimination completed	920
Enquiries and broader human rights complaints completed	3800

Table 2: Outcomes Count – Closed Matters

	2023/24
Dispute Resolution meetings held (Mediations)	93
Human Rights education, information and/or resources provided	3960
Complainant received an apology	101
Complainant received a financial remedy	41
Access to goods, services or facilities was improved	52
Employment situation was improved	9
Agreement to improve organisational human rights/anti-discrimination policies or practice	47
Agreement to provide staff training	16
Complaint could not be resolved	144
Enquiry or complaint referred to another Commission team	175
Complaint could not be progressed (s80)	42

Table 3: Our Performance Measures

	Target	2023/24
SPE 7.1 - People requesting human rights and Te Tiriti information and support receive a timely, appropriate service	75%	71%*
SPE 9.1 - Level of satisfaction with the mediation process	75%	78%
SPE 9.2 - Responsive and timely resolution of complaints of unlawful discrimination closed within one year	80%	95%

* In 2024, the Commission and the Ministry of Justice set a Statement of Performance Expectation (SPE) 7.1, aiming to provide timely and appropriate service to those requesting human rights and Te Tiriti information and support. Our target for 2023/24 was 75%, based on the average percentage of BRHM closed within six months (Result: 99%) and the satisfaction rate of survey responses (Result: 43%). This year, we achieved a combined result of 71%. Although we fell slightly short of our target, largely due to a three-month period of reduced resources. We view this as an opportunity to further improve our service.

The Office of Human Rights Proceedings

The Director of Human Rights Proceedings is required to report annually to the Minister of Justice on the Director's decisions following applications for free legal representation in the Human Rights Review Tribunal (Tribunal).²¹

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

The Director was pleased to increase access to justice outside the bounds of litigation. Nicole Browne, our Senior Solicitor, and Greg Robins, our Deputy Director, co-authored an academic article *Sexual harassment claims under the Human Rights Act 1993*, which should be of benefit to all practitioners whose clients have experienced unwelcome sexual behaviour, including serious sexual assaults. We share their concerns that the sexual harassment jurisdiction is not well known in Aotearoa New Zealand and thank them for their contribution to discourse in this field.

We continue to take novel cases under the Human Rights Act 1993 (HRA) and Privacy Act 2020. We lead groundbreaking litigation concerning the rights of our transgender and non-binary whānau, and we await a Tribunal decision on access to New Zealand Sign Language on television. We recently appeared in a case seeking to enforce a settlement agreement, which should give clarity to those seeking to resolve their claims through the Commission's dispute resolution process. We are proud to amplify the voices of many claimants, including those who have survived sexual harassment or who seek to challenge government decision-making.



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

The Director continues to be concerned about delays in the Tribunal. Our experience is that matters are taking too long to be set down for a hearing, with delays tending to be in the interests of defendant parties, and not our plaintiff clients. We are also seeing delays in the delivery of decisions, which dilutes the right to an effective remedy under Article 2(3) of the International Covenant on Civil and Political Rights. We hope that more resources are provided to the Tribunal to allow it to operate more effectively.

²¹ 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).

Summary of decisions made

The Director made 61 decisions on applications for representation in the Tribunal. Of those, the Director decided to grant representation to 11 applicants: nine grants were for representation in the Tribunal, and two were for representation for settlement attempts. Forty-five decisions were made not to provide representation; two to take no further action; and three were referred back to Te Kahui Tika Tangata Human Rights Commission for mediation.

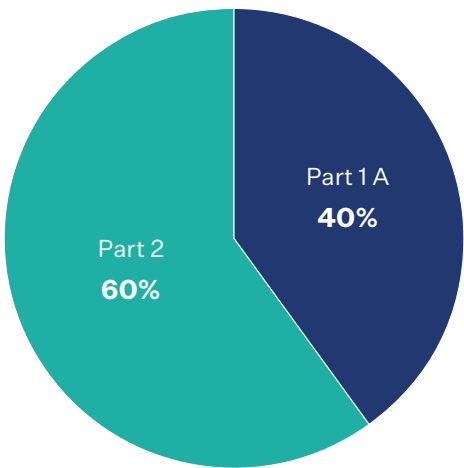
Expressed as a percentage, the Director provided representation to 18% of applicants overall.

The proportion of decisions for complaints made under Part 1A vs Part 2 of the HRA

Some twenty-four of the decisions made concerned complaints under Part 1A of the HRA²² as against 36 that concerned complaints under Part 2 of the HRA.²³ One decision is not

included in the following Part 1A information as, although the application was made under the HRA, it was a request for representation under the Privacy Act 2020.

Percentage of complaints made under Part 1A and Part 2



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 ²⁴	Decision
ACC (2)	Disability (2)	No (2)
Department of Corrections (2)	Ethnic/national origin (1) Race (1)	No (1) No (1)
Department of Internal Affairs (1)	Ethnic/national origin (1)	RB ²⁵ (1)
Inland Revenue Department (1)	Disability (1)	No (1)
Kāinga Ora – Homes and Communities (1)	Disability (1)	RB (1)

²² 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).

²³ Part 2 applies to complaints against private entities.

²⁴ Where an applicant has relied on several grounds, a single primary ground has been isolated.

²⁵ ‘RB’ denotes that the Director decided to refer the matter back to the Human Rights Commission for a dispute resolution meeting or other form of mediation designed to facilitate resolution of the complaint.

Public Sector Entity	Ground	Decision
Ministry of Education and/or Educational Establishment (5)	Disability (4) Race (1)	(Yes)(S) ²⁶ (1), No (3) No (1)
Ministry of Social Development (5)	Disability (3) Family Status (1) No Jurisdiction (1)	No (3) Yes (1) No (1)
New Zealand Police (3)	Disability (3)	No (3)
Oranga Tamariki (2)	Ethnic/national origin (1) No Jurisdiction (1)	No (1) No (1)
Other bodies performing a public function, power or duty conferred or imposed by law (1)	Ethnic/national origin (1)	No (1)
Tertiary Institution (1)	No Jurisdiction (1)	No (1)

Part 2 complaints by area, ground and decision

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

Area	Ground ²⁷	Decision
Education (1)	Disability (1)	No (1)
Employment/Pre-Employment (23)	Age (1) Disability (8) Race (3) Religious Belief (2) Sexual Harassment (4) Sex (3) Victimisation (2)	No (1) No (7), RB (1) No (3) Yes (1), No (1) Yes (4) Yes (1), No (2) Yes (S) (1), No (1)
Goods & services (9)	Disability (4) Ethnic or National Origins (2) Political Opinion (1) Race (2)	NFA ²⁸ (1), Yes (1), No (2) Yes (1) No (1) No (1) No (2)
Land, housing and other accommodation (1)	Race (1)	No (1)
Other forms of discrimination (2)	Racial disharmony (1) Disability (1)	NFA (1) No (1)

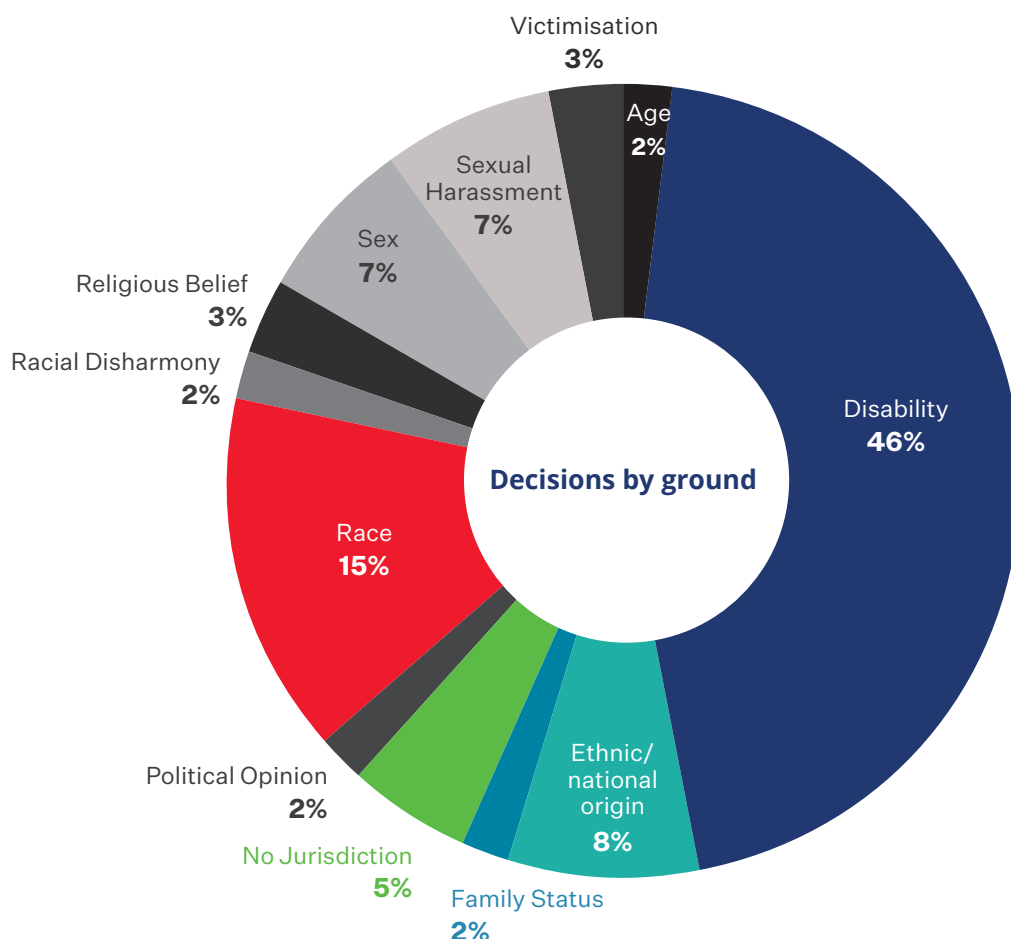
²⁶ (Y)(S) denotes that the Director has decided to provide representation for settlement only.

²⁷ See n 24.

²⁸ 'NFA' denotes that the Director decided to take no further action on the application.

Decisions by ground

The following diagram shows all decisions, whether relating to Part 1A or Part 2, made by reference to the alleged prohibited grounds²⁹ 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 did not receive any referrals from the Privacy Commissioner this reporting year.

The Director made 17 decisions on invitations to intervene in proceedings before the Tribunal

pursuant to regulation 14 of the Human Rights Review Tribunal Regulations 2002. No decisions were made to intervene in these matters.

The Director is currently intervening, however, on two matters under the Privacy Act 2020 following an invitation from the Human Rights Review Tribunal to do so. Both cases raise important jurisdictional questions and the Director provided extensive legal submissions to assist the Tribunal.

²⁹ See n 24.

Organisational Health and Capability

We are in a transformative phase

From 2023/24, continuing through 2024/25, we are in a time of change with the end of warrants for a number of statutory officeholders and the appointment and arrival of new commissioners. This is a new strategic period and we are taking the opportunity to reflect on the difference the Commission has made and to acknowledge and celebrate the significant achievements of outgoing commissioners.

The work as Aotearoa New Zealand's national human rights institution (NHRI) is more important than ever with emerging human rights challenges nationally and internationally. We welcome incoming commissioners, who bring new perspectives and expertise.

When resources are constrained, we have been responding to our financial reality while recognising the need for adequate resources to effectively fulfil our statutory obligations. We have reviewed and consolidated core functions to be nimbler, focused and coordinated for collective impact.

There has also been operational leadership change that brings renewed focus on impact, on efficient work practices, and on our long-term vision for our NHRI in Aotearoa.

Investment in shared leadership and Tiriti capability

With the Tatau Urutahi (tino rangatiratanga leader) joining the Tatau Uruora (kāwanatanga leader/CE) the shared leadership model has come to fruition. The roles represent both the accountabilities for the legislative requirements of an independent crown entity, and the constitutional requirements to create space for tino rangatiratanga decision-making.

To meet statutory requirements, the Kāwanatanga leader, appointed by the Chief Commissioner, holds chief executive

responsibilities for ensuring compliance with legislative obligations. Together, both leaders share decision-making authority regarding the organisation's strategic direction and performance. They work collaboratively, fostering a partnership that prioritises the interests of the entire organisation, while jointly overseeing operational management, except for the Office of Human Rights Proceedings.

The Commission's board is complemented by the Rongomau Taketake (indigenous rights governance partner) in the absence of an indigenous rights commissioner. This role works with the Chief Commissioner and board as a tangata whenua governance expert and tino rangatiratanga representative. This is a model where the board works alongside the Rongomau Taketake to progress the Commission's Tiriti-based organisational journey and creates space for tino rangatiratanga participation and independence.

The Commission's commitment to being a Tiriti-based organisation is long-standing. Alongside governance and operational level leadership innovations, we have strengthened staff capability to contribute and deliver on this journey. Professional development for all staff and leaders has been rolled out and the majority have taken up the opportunities. Some specific initiatives include:

- Te Tūāpapa, our Te Tiriti, indigenous rights and human rights fundamentals training programme, developed and implemented
- our Tiriti o Waitangi Champion Network, a community of practice established in 2022/23, continued
- the Wall Walk delivered concurrently in both offices to build/broaden knowledge about Te Tiriti and the history of Aotearoa.

Stronger organisational efficiency and effectiveness

We have a comprehensive understanding of our organisational cost drivers and continually work to improve our service delivery and responsiveness so we achieve our mandate to promote and protect human rights in Aotearoa.

There has been incremental progress to strengthen and sustain the Commission. A phased approach is necessary given ongoing underfunding and the current operating environment. In 2023/24 there has been focused action on:

- timely review of organisational policies and process enhancements to improve operational efficiency
- maturing our practice and providing training in key areas including managing conflicts of interest, wellbeing health and safety, and information management.

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

Our highly capable, committed team are our greatest asset

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

- In the 2024 AskYourTeam survey our staff confirmed very positive results in people's experience of the organisation (80%) and organisational culture (74%).
- There are generous leave provisions and wellbeing support available to everyone and professional support supervision is regularly used for some staff.
- The Wellbeing, Health and Safety Committee has strong representation from staff and leaders delivering a comprehensive work programme.
- Our organisational health and safety and wellbeing policies are communicated with our staff and regular training is undertaken by first aiders and office wardens.
- The Commission's culture promotes autonomy, personal responsibility and flexibility, and helps support our staff to achieve life/work balance. Working from home guidance and our flexible working policy provides the appropriate guidance to staff and leaders.
- We have recently renewed our anti-harassment, anti-discrimination and anti-bullying policies.
- 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.

Recognition of the aims and aspirations of Māori

- The Commission's journey to be a Tiriti-based organisation and our partnership with National Iwi Chairs Forum (NICF) demonstrates recognition of the aims and aspirations of Māori with conviction and commitment.
- In the 2024 AskYourTeam survey our staff confirmed and valued the Commission's support for the use of te reo Māori (86%), actively values te āo Māori (85%) and Te Tiriti (80%).
- We launched Te Tūāpapa, our online professional development programme to build Tiriti and human rights knowledge. This has had significant uptake by our staff and leaders.
- The majority of our staff and leaders participated in the 'Wall Walk' to build/broaden knowledge about Te Tiriti and the history of Aotearoa.
- There are active networks for tangata whenua staff, and tools and resources enable our staff to build and apply knowledge about Te Tiriti, 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. In the 2024 AskYourTeam survey staff affirmed that the Commission respects their values and cultural beliefs (83%) and the Commission is culturally competent (82%) and diverse and inclusive (78%).
- We continue to maintain an effective, trusted working partnership with the Public Service Association (PSA) and bargained a new collective employment agreement (CEA) in 2023/24 in line with the Commission's agreed bargaining strategy and parameters. We meet regularly to consult on organisational policies and working practices, wellbeing, health and safety measures and change management.
- Our wellbeing programme is tailored to our environment and diverse employee needs including the use of alternative employee assistance and/or professional support providers.
- Review of employee turnover 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 Tiriti-based organisation journey.
- Development opportunities such as projects and secondments and taking on higher duties are regularly available to our staff.
- There are active networks for tangata whenua, Pacific Peoples, and people of other ethnicities.

Gender, ethnic and disability pay gaps have now been eliminated

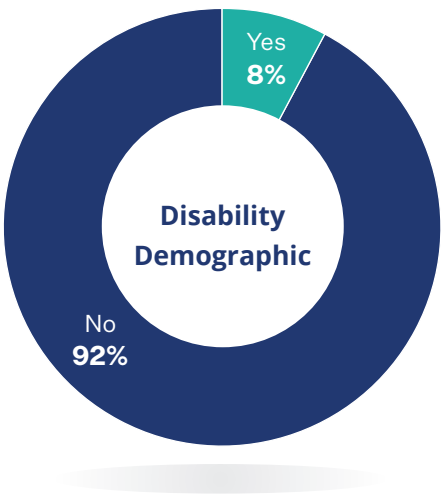
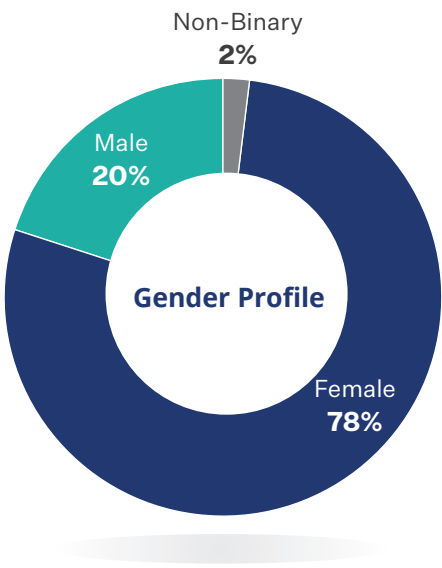
Since 2020/21 focused action to address pay gaps has meant that in 2023/24 they are now eliminated. This is significant progress as prior to 2020/21 women and Māori pay gaps were 10.93% and 8.43% respectively. Specific progress to eliminate pay gaps from 2022/23 to 2023/24 was:

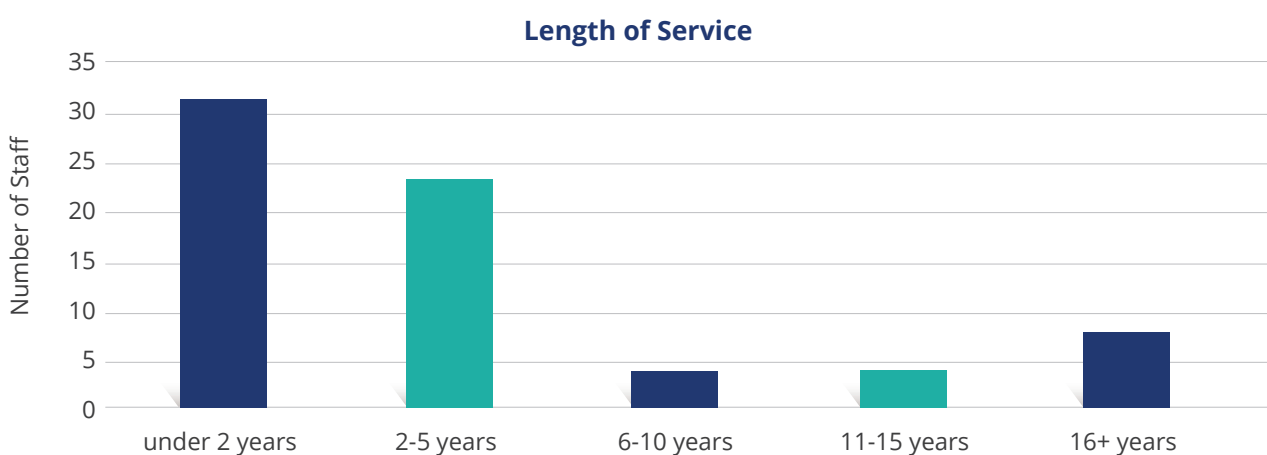
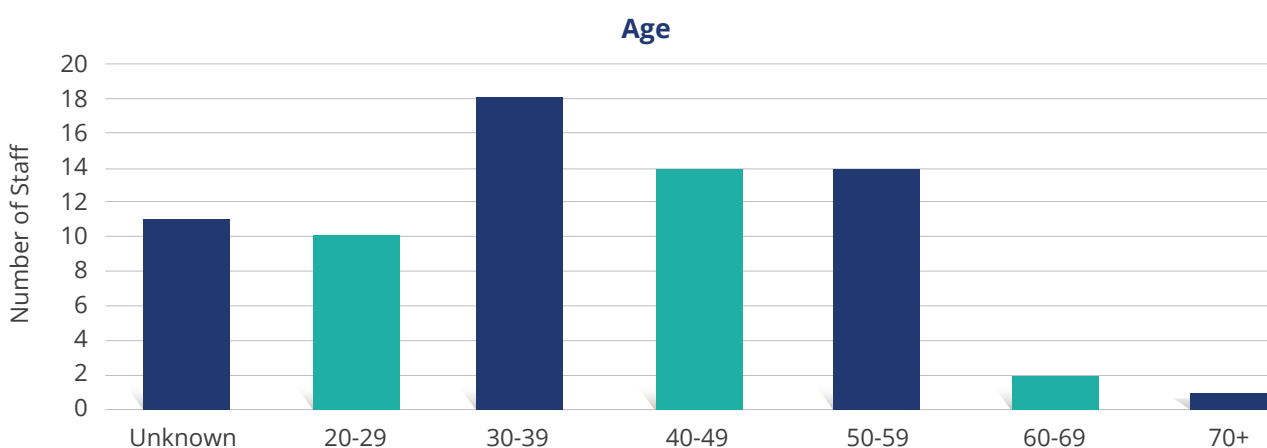
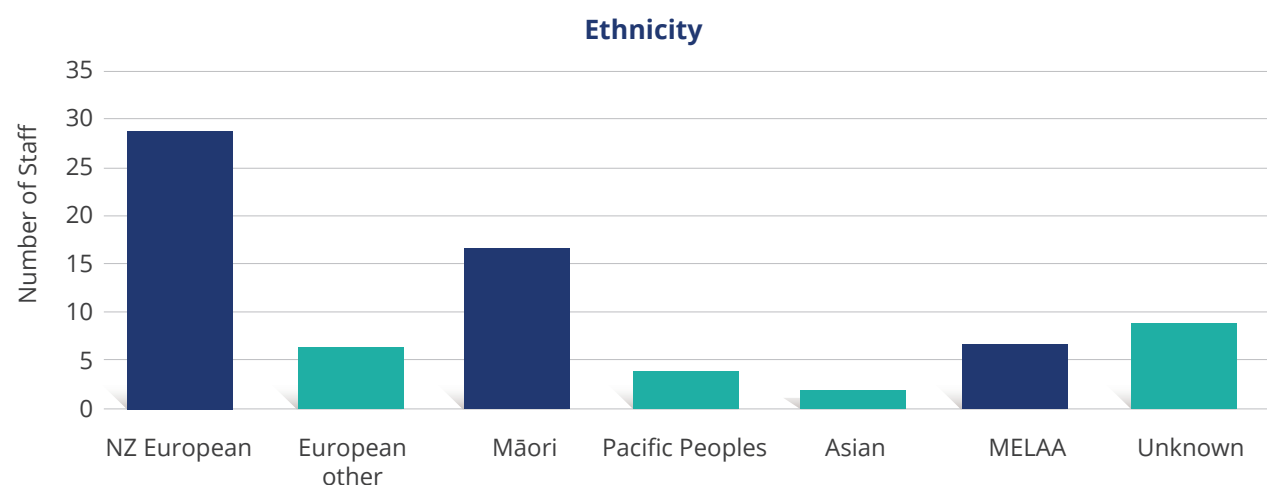
Pay gap related to	2022/23	2023/24
Gender	2.00%	-0.95%
Māori	-0.27%	-1.79%
Pasifika	-13.39%	-10.81%
Disability	-4.32%	-1.94%

The numbers for Asian and MELAA (Middle Eastern, Latin American, African) and non-binary staff are not large enough to measure without potentially affecting individuals' privacy. To ensure our progress on pay gaps is maintained we will continue our collective focus on:

- **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. In addition, our recruitment and remuneration practice is to provide timely people and culture advice to managers for consideration as recruitment and remuneration decisions are made.
- **Equal pay and pay parity** were discussed at length in the 2023/24 collective bargaining in 2023/24 and the agreements made are a cornerstone of the new CEA from 1 July 2023 to 30 June 2025.

Workforce Profile





Meeting our legal responsibilities

Through our governance, operational and business rules, we ensured we met our good employer requirements and our obligations under the Public Finance Act 1989, the Public Service Act 2020, the Crown Entities Act 2004 and other applicable crown entity legislation.



2024 Statutory Remuneration Disclosures

Crown entities are required under section 152 of the Crown Entities Act to disclose in the annual report the remuneration of Commissioners, committee members and employees. The disclosure is not required to be audited and as such these disclosures do not form part of the audited financial statements.

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 \$31,745 paid out for accrued leave entitlements for one Commissioner leaving the Commission during the year (2023: \$61,376 for two Commissioners).

Position	Member	Term started	Term ended	2024 \$000	2023 \$000
Chief Commissioner	Paul Hunt	14 Jan 19	11 Jan 24	256	390
Director of Human Rights Proceedings	Michael Timmins	11 Mar 19	Current	282	292
Disability Rights Commissioner	Paula Tesoriero	31 Jul 17	31 Aug 22	-	67
Acting Chief Commissioner and Equal Employment Opportunities Commissioner	Karanina Sumeo	5 Nov 18	Current	326	263
Race Relations Commissioner	Meng Foon	26 Aug 19	18 Jun 23	-	297
Disability Rights Commissioner	Prudence Walker	19 Jun 23	Current	269	10
Audit Committee Ex Chair	Graeme Mitchell	01 Oct 09	30 Nov 22	-	3
Audit Committee Chair	Edie Moke	23 Mar 23	Current	10	8
Audit Committee Member	Phillip Jacques	20 Jul 23	Current	3	-

The Equal Employment Opportunities Commissioner Karanina Sumeo is also the acting Chief Commissioner and acting Race Relations Commissioner.

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.

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	
	2024	2023
\$100,000 - \$110,000	6	12
\$110,001 - \$120,000	11	7
\$120,001 - \$130,000	8	4
\$130,001 - \$140,000	2	3
\$140,001 - \$150,000	5	2
\$150,001 - \$160,000	3	3
\$160,001 - \$170,000	1	1
\$170,001 - \$180,000	2	3
\$180,001 - \$190,000	2	4
\$190,001 - \$200,000	1	-
\$220,001 - \$230,000	1	1
\$270,001 - \$280,000	1	-

Cessation payments

Cessation payments of \$458,179 were paid to 11 employees. All these employees ceased to be employed within the financial year ending 30 June 2024 (2023: \$106,908).

Statement of Responsibility

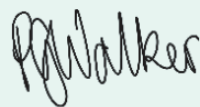
Pursuant to section 155 of the Crown Entities Act 2004, we certify that:

1. We are responsible for the preparation of these financial statements and the statement of performance and for the judgements in them.
2. We are 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 the 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 of 30 June 2024 and the operating results and cash flows of the Commission for the year ended 30 June 2024.

Approved on behalf of the Board of the Commission



Saunoamaali'i Karanina Sumeo
Actng Chief Commissioner
Te Amokapua



Prudence Walker
Disability Rights Commissioner
Kaihautū Tika Hauatanga

Date: 30 October 2024

Statement of Performance

Our Statement of Intent 2021/22 to 2024/25 and 2023/24 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 report against four annual output measures in our Statement of Performance Expectations and

2023/24 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 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
Revenue			
Crown	13,829	13,829	15,329
Other	220	65	150
Total revenue	14,049	13,894	15,479
Total expenses	13,789	13,894	16,102
Net surplus/(deficit)	260	-	(623)

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 0.1, 1.1, 2.1, 9.2 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. These new measures along with their nature and effect are outlined as follows.

Measure 4.1

Tracking page views on news articles helps us understand how effective our communication efforts are in reaching and informing our intended audience. This aligns with our goal of ensuring our services reach and inform the right people while providing tangible evidence of the impact of our work in spreading important human rights messages. This data allows us to demonstrate the effectiveness of our service in delivering information to the public and can guide our future content strategy by revealing the most engaging topics for our readers.

Measure 5.1

This measure was introduced to assess the effectiveness of our community engagement activities and their contribution to positive social outcomes, particularly fostering inclusivity and belonging. This survey is a crucial way for us to measure the impact of our human rights workshops on the communities we aim to serve. By gathering feedback from participants, we can determine if our efforts are successfully promoting inclusivity and belonging, which are critical aspects of our strategic goals. This survey allows us to directly assess how ethnic communities in priority areas are experiencing our initiatives, providing valuable data on whether our workshops are making a tangible difference in enhancing inclusivity and ensuring that our services have a meaningful impact on those we engage with.

Measure 7.1

Tracking how effectively the Commission responds to public inquiries for human rights and Te Tiriti information and support is vital in assessing whether the Commission is providing accessible, relevant and timely information. The measure allows the Commission to evaluate the quality and responsiveness of its services, ensuring that the needs of individuals and communities seeking guidance are met

in a manner that upholds the Commission's commitment to human rights and Te Tiriti obligations. It is part of the Commission's focus on demonstrating accountability and ensuring transparency in service delivery.

Measure 8.1

This measure aligns with legislative and strategic priorities by directly supporting the goals of the Conversion Practices Prohibition Legislation Act 2022. It demonstrates our active role in supporting the successful implementation of the legislation through targeted education and outreach. It also advances our strategic objective of promoting human rights protections for vulnerable or marginalised communities. Producing tailored resources for specific sectors enhances the likelihood that key messages are understood and acted upon. This approach helps ensure that sectors receive relevant information, increasing their ability to comply with the law and support human rights principles. By monitoring the distribution of these resources, we can use the data to determine whether our educational efforts are effectively reaching communities where conversion practices may be more common or where there may be misconceptions about the legislation.

Measure 8.2

The measure of engaging and supporting survivors of conversion practices directly aligns with the Commission's broader human rights and social justice mandate. By empowering survivors to become community champions, the Commission strengthens the capacity of affected communities and fosters leadership in advocacy. This, in turn, helps advance awareness and promotes understanding of conversion practices and contributes to systemic change. Engaging and supporting survivors allows us to track long-term impacts such as the empowerment of survivors, their increased advocacy efforts, and the broader influence on community attitudes and policy discussions around conversion practices.

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 2023/24

Performance Measure		Baseline	2023/24 Target	Actual 2023/24 Results	Variance explanation (target vs actual 23/24 result)	2022/23 Results
0.1	We partner and co-design projects with tino rangatiratanga Tiriti partners in our mahi	60%	60%	73% Achieved	-	75%
0.2	Level of satisfaction of tino rangatiratanga Tiriti partners in our mahi	60%	60%	84% Achieved	-	65%

Outcome 1: Knowledge of Te Tiriti and human rights

Intervention 1: Communicate and promote Te Tiriti o Waitangi and human rights						
1.1	Commission publications consistently demonstrate link between Te Tiriti and human rights	88%	95%	92% Not achieved	This year we achieved 92% against a target of 95%. This represents a slight shortfall in meeting our target, a variance similar to what was reported last year. As we further integrate the Tiriti framework into our processes, we expect our performance to improve, resulting in the steady achievement of future objectives.	88%
Intervention 2: Undertake Te Tiriti and human rights research						
2.1	Undertake Te Tiriti and human rights engagement, analysis and research	3	3	3 Achieved	-	1
Intervention 3: Develop strategies, campaigns, guidelines and resources to support understanding, empowerment and advocacy						
3.1	The number of community guidelines and resources produced	2	4	5 Achieved	-	6

Performance Measure		Baseline	2023/24 Target	Actual 2023/24 Results	Variance explanation (target vs actual 23/24 result)	2022/23 Results
Intervention 4: Provide education, advocacy and advice						
4.1	Access and information to human rights and our services reaches and informs relevant audiences and users	NM ³⁰	30,000 page views on news articles	38,150 page views Achieved	-	N/A
4.2	The Commission participates as an intervener in a minimum two legal cases per year	No baseline ³¹	2	5 Achieved	-	9
4.3	Education, information and submissions promote positive change	10	4	15 Achieved	-	21

Outcome 2: Inclusive Tiriti and human rights-based communities

Intervention 5: Measure and report on perceptions of inclusivity and belonging						
5.1	Undertake survey on perceptions of inclusivity and belonging with ethnic communities in priority areas, after Te Tiriti and human rights community engagement and education workshops	NM	One survey	Not achieved	We chose not to conduct a survey on perceptions of inclusivity and belonging within ethnic communities due to resource constraints and the need to prioritise efforts in areas with the most significant impact. Instead qualitative evaluation was undertaken in the form of interviews which may inform future phases of this work. Our aim is to ensure that our efforts remain impactful and sustainable in the long term.	N/A

Outcome 3: Accountable duty-bearers e Tiriti and human rights-based communities

Intervention 6: Inquire into, report on and highlight duty-bearers' performance against commitments						
6.1	A number of human rights and Te Tiriti obligations and/or commitments are monitored, assessed, and examined, to promote compliance	4	4	6 Achieved	-	4

³⁰ New measure

³¹ No baseline indicated due to nature of legal proceedings.

Performance Measure	Baseline	2023/24 Target	Actual 2023/24 Results	Variance explanation (target vs actual 23/24 result)	2022/23 Results
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Outcome 4: Effective Tiriti and human rights-based remedies

Intervention 7: Provide information and support to people experiencing harmful speech and/or discrimination

7.1	People requesting human rights and Te Tiriti information and support receive a timely, appropriate service.	NM	75%	71% Not achieved	Although we fell slightly short of our target, largely due to three-month period of a reduction in resources, we view this as an opportunity to further enhance our service.	N/A
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Intervention 8: Establish and promote the conversion practices response service and legislation

8.1	The Conversion Practices Response produces resources for key settings (education, religious, cultural, health) to continue education about legislation and promote awareness.	NM	5	6 Achieved	-	N/A
8.2	Engage and support survivors of conversion practices (CP) to help develop initiatives that empower them to become community champions on this subject	NM	Establishment and implementation of a CP survivor network	Network established Achieved	-	N/A

Intervention 9: Provide an effective dispute resolution service

9.1	Level of satisfaction with the mediation process	75%	75%	78% Achieved	-	82%
9.2	Responsive and timely resolution of complaints of unlawful discrimination closed within one year	80%	80%	95% Achieved	-	91%

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

10.1	Percentage of applications decided within four months of receipt of the Privacy Act material from the Commission, where applicable	80%	80%	85% Achieved	-	68%
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Financial Statements

Statement of Comprehensive Revenue and Expense for the year ended 30 June 2024

	Notes	Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
Revenue				
Revenue from the Crown		13,829	13,829	15,329
Interest received		130	25	73
Other revenue		90	40	77
Total revenue	2	14,049	13,894	15,479
Expenses				
Personnel costs	3	10,326	10,393	11,408
Other expenses	4	2,230	2,390	2,426
Programmes and projects	5	212	268	1,362
Travel costs		342	464	496
Depreciation and amortisation		679	379	410
Total expenses		13,789	13,894	16,102
Net surplus/deficit		260	-	(623)
Other comprehensive revenue and expense		-	-	-
Total comprehensive revenue and expense		260	-	(623)

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

Statement of Financial Position as at 30 June 2024

	Notes	Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
Equity				
Accumulated funds		3,832	2,900	3,572
Total equity		3,832	2,900	3,572
Current assets				
Cash and cash equivalents		3,076	3,194	2,471
Receivables	6	49	-	56
GST Refund		103	-	-
Prepayments		205	82	240
Total current assets		3,433	3,276	2,767
Current liabilities				
Payables	7	715	1,095	780
GST payable		-	278	148
Employee entitlements	8	597	659	639
Provisions	9	12	-	-
Total current liabilities		1,324	2,032	1,567
Working capital		2,109	1,244	1,200
Non-current assets				
Property, plant and equipment	10	1,716	1,867	2,201
Intangible assets	11	305	-	390
Total non-current assets		2,021	1,867	2,591
Non-current liabilities				
Payables	7	108	108	125
Employee entitlements	8	102	103	94
Provisions	9	88		
Total non-current liabilities		298	211	219
Net assets		3,832	2,900	3,572

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

Statement of Changes in Equity for the year ended 30 June 2024

	Notes	Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
Balance at 1 July		3,572	2,900	4,195
Total comprehensive revenue and expense		260	-	(623)
Balance at 30 June		3,832	2,900	3,572

Statement of Cash Flows for the year ended 30 June 2024

	Notes	Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
Cash flows from operating activities				
Receipts from the Crown		13,829	13,829	15,329
Receipts from other sources		77	-	158
Interest received		130	25	73
Payments to commissioners and employees		(10,019)	(10,368)	(10,501)
Payments to suppliers		(3,064)	(3,090)	(5,353)
Goods and services tax (net)		(251)	58	8
Net cash flow from operating activities		702	454	(286)
Cash flows from investing activities				
Maturity of term deposits		-	-	-
Sales of property, plant and equipment		-	-	-
Placement of term deposits		-	-	-
Purchases of property, plant and equipment		(97)	(76)	(277)
Purchases of intangible assets		-	-	(235)
Net cash flow from investing activities		(97)	(76)	(512)
Net increase/(decrease) in cash		605	378	(798)
Cash and cash equivalents at the beginning of the year		2,471	2,816	3,269
Cash and cash equivalents at the end of the year		3,076	3,194	2,471

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

Notes to the Financial Statements for the year ended 30 June 2023

1. Statement of accounting policies

Reporting entity

The Human Rights Commission is a Crown entity as defined by the Crown Entities Act 2004 and operates in New Zealand. 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 2024 and were approved by the Board of the Commission on 30 October 2024.

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.

Salaries and wages

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

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 maturing within three months, beyond that term deposits are separately reported. While cash and cash equivalents on 30 June 2024 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 and leasehold improvements 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	2–12 years	8.3–50%

Leasehold improvements are depreciated over the expected occupancy of the premises or the estimated useful life 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, leasehold improvements 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 10 and 11 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

	2024 \$000	2023 \$000
Revenue from non-exchange transactions		
Revenue from the Crown	13,829	15,329
Other revenue	10	-
Total revenue from non-exchange transactions	13,839	15,329
Revenue from exchange transactions		
Interest received	130	73
Other revenue	80	77
Total revenue from exchange transactions	210	150
Total revenue	14,049	15,479

3. Personnel costs

	2024 \$000	2023 \$000
Salaries and wages	9,869	10,126
Employer contributions to defined contribution plans	276	283
Employee entitlements	(34)	(204)
Other ³²	215	1,203
Total personnel costs	10,326	11,408

Employee entitlements of (\$34,000) is 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.

Personnel costs were \$1,082,000 less than last year due to less reliance on contractors.

Cessation payments of \$458,179 were paid to 11 employees. All these employees ceased to be employed within the financial year ending 30 June 2024 (2023: \$106,908).

Note 8 details employee entitlements owing at balance date.

4. Other expenses

	2024 \$000	2023 \$000
Operating lease expense	865	572
Information and communications technology	733	765
Grants	-	86
Other operating costs	632	1,083
Total other expenses	2,230	2,426

5. Programmes and Projects

Programmes and projects do not include any grants for the 2024 year (2023: \$70,000).

³² Relates to short-term contractors, recruitment and professional development.

6. Receivables

	2024 \$000	2023 \$000
Receivables under non-exchange transactions		
Other receivables	26	
Total receivables	26	-
Receivables under exchange transactions		
Debtors	23	56
Total receivables	23	56
Total receivables	49	56

Receivables are deemed immaterial with any expected credit loss rates affecting the amounts disclosed not considered significant. The impact of macroeconomic factors on expected credit loss rates is not considered significant. The

carrying value of receivables approximates their fair value.

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

7. Payables

	2024 \$000	2023 \$000
Current portion		
Payables under exchange transactions		
Creditors	394	552
Revenue received in advance	20	40
Lease incentive	17	17
Total current payables under exchange transactions	431	609
Payables under non-exchange transactions		
PAYE tax payable	284	171
Total current payables under non-exchange transactions	284	171
Total current portion	715	780
Non-current portion		
Payables under exchange transactions		
Lease incentive	108	125
Total non-current payables under exchange transactions	108	125
Total non-current portion	108	125
Total payables	823	905

Revenue in advance is \$20,000 at year end due to \$20,000 received from Te Puna Aonui for an Interim Disability Group for the period 1 July 2024 to December 2024.

PAYE tax payable is higher than the previous year due to the payout of redundancies in June 2024.

8. Employee entitlements

	2024 \$000	2023 \$000
Current portion		
Annual leave	547	592
Retirement and long-service leave	50	47
Total current portion	597	639
Non-current portion		
Retirement and long-service leave	102	94
Total non-current portion	102	94
Total employee entitlements	699	733

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 5.30 percent (2023: 5.43 percent) and an inflation factor of 2.32 percent (2023: 2.05 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. Provisions

	2024 \$000	2023 \$000
Current portion		
Lease Make Good	12	-
Total current portion	12	-
Non-current portion		
Lease Make Good	88	-
Total non-current portion	88	-
Total provisions	100	-

The Commission will be moving its Auckland operations to cheaper accommodation at the end of September 2024. The lessor is the same for both offices and make-good costs are required to be paid to the lessor totalling \$100,000.

10. Property, plant, and equipment

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

	Equipment \$000	Furniture & Fittings \$000	Leasehold Improvements \$000	WIP \$000	Total \$000
Cost					
Balance at 1 July 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	554	534	2,451	-	3,539
Balance at 1 July 2023	554	534	2,451	-	3,539
Additions	96	1	-	12	109
Disposals	(1)	-	-	-	(1)
Balance at 30 June 2024	649	535	2,451	12	3,647
Accumulated depreciation and impairment losses					
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	396	236	706	-	1,338
Balance at 1 July 2023	396	236	706	-	1,338
Depreciation expense	87	55	452	-	594
Eliminate on disposal	(1)	-	-	-	(1)
Balance at 30 June 2024	482	291	1,158	-	1,931
Carrying amounts					
At 1 July 2022	223	287	1,792	28	2,330
At 30 June and 1 July 2023	158	298	1,745	-	2,201
At 30 June 2024	167	244	1,293	12	1,716

Note 15 on events after balance date refers to the Commission agreeing in March 2024 to terminate the lease of the Auckland premises and secure cheaper accommodation. No commitment has been signed at balance date. The agreement to terminate the lease was finalised with the landlord in August 2024. The move took place at the end of September and start of October 2024. As the Commission will be unable to transfer any of the leasehold improvements from the current office, they will have no resale value and accelerated depreciation that has been

calculated. The accelerated depreciation started from 1 March 2024 being the month that the Commission decided to consider termination of the lease on the Auckland office. The additional depreciation resulting from the accelerated depreciation has been calculated at \$220,000 for the period 1 March to 30 June 2024 and \$165,000 for the period 1 July 2024 to 30 September 2024. 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 (2023: nil).

11. Intangible assets

Movements for each class of intangible asset are as follows:

	Acquired Software \$000	Trademarks \$000	WIP \$000	Total \$000
Cost				
Balance at 1 July 2022	263	-	191	454
Additions	235	-	-	235
Capitalised	191	-	(191)	-
Disposals	-	-	-	-
Balance at 30 June 2023	689	-	-	689
Balance at 1 July 2023	689	-	-	689
Additions	-	-	-	-
Disposals	-	-	-	-
Balance at 30 June 2024	689	-	-	689
Accumulated amortisation and impairment losses				
Balance at 1 July 2022	263	-	-	263
Amortisation expense	36	-	-	36
Eliminate on disposal	-	-	-	-
Balance at 30 June 2023	299	-	-	299
Balance at 1 July 2023	299	-	-	299
Amortisation expense	85	-	-	85
Eliminate on disposal	-	-	-	-
Balance at 30 June 2024	384	-	-	384
Carrying amounts				
At 1 July 2022	-	-	191	191
At 30 June and 1 July 2023	390	-	-	390
At 30 June 2024	305	-	-	305

There are no restrictions over the title of the Commission's intangible assets, nor are any intangible assets pledged as security for liabilities (2023: nil).

12. Capital commitments and operating leases

Capital commitments

There are no capital commitments for the 2024/25 year (2024: Nil).

Operating leases

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

	2024 \$000	2023 \$000
Not later than one year	708	725
Later than one year and not later than five years	1,398	2,712
Later than five years	778	1,063
Total non-cancellable operating leases	2,884	4,500

The decrease in lease commitments from 2023 is due the end of the Auckland lease on 31 July 2025. The initial term ended in August 2022. The lease was renewed for a period of three years, The 2023 lease total includes an option to renew for a further six years from August 2025. With the relocation of the Auckland office in September/October 2024, this renewal option has been removed from the 2024 calculation.

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 Wellington. The Wellington office lease is a ten-year lease which expires 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.

13. Contingencies

Contingent liabilities

The Commission has no contingent liabilities (2023: Nil).

Contingent assets

The Commission has no contingent assets (2023: nil).

14. 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

	2024 \$000	2023 \$000
<i>Commissioners and Director of Human Rights Proceedings</i>		
Total remuneration	\$1,132	\$1,319
Full-time equivalent members	3.5	4.2
<i>Senior Management Team</i>		
Total remuneration	\$2,255	\$2,040
Full-time equivalent members	8.9	9.6
Total key management personnel compensation	\$3,387	\$3,359
Total full-time equivalent personnel	12.4	13.8

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

15. Events after balance date

The Commission agreed in March 2024 to terminate the lease of the Auckland premises and secure cheaper accommodation. New premises have been secured and the lease agreement was signed in August 2024. The lease commitment of the new premises is as follows:

	2024 \$000	2023 \$000
Not later than one year	311	-
Later than one year and not later than five years	691	-
Later than five years	216	-
Total non-cancellable operating leases	1,218	-

16. Financial instruments

Financial instrument categories

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

	2024 \$000	2023 \$000
<i>Financial assets measured at amortised cost</i>		
Cash and cash equivalents	3,076	2,471
Receivables	49	56
Total financial assets measured at amortised cost	3,125	2,527
<i>Financial liabilities measured at amortised cost</i>		
Payables (excluding revenue in advance and taxes payable)	394	553
Total financial liabilities measured at amortised cost	394	553

17. Explanation of major variances from budget

Statement of comprehensive revenue and expense

Revenue

Revenue was more than budget due to interest received being higher than expected. Other revenue exceeded budget due to a grant received and Rainbow Conference ticket sale not budgeted for.

Expenses

Programme and project costs were less than budgeted. This was due to several projects costing less than budgeted.

Personnel costs were less than budgeted due to falling staff numbers and training and development costing less than budgeted.

Other expenses were less than budget due to an expected court case not happening resulting in lower legal costs.

Travel costs were less than budgeted. This was due to not having a full complement of Commissioners for the financial year.

Statement of financial position

Fixed assets are less than budget due to accelerated depreciation on the leasehold improvements in the Auckland office.

Payables are less than budget due to a timing difference at year end.

Statement of cash flows

Payments to personnel and suppliers are slightly less than budget due to vacant Commissioner positions, reduced travel and lower legal fees.

Independent Auditor's Report

To The Readers of the Human Rights Commission's Financial Statements and Performance Information for the year ended 30 June 2024

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 Limited, 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 62 to 78, that comprise the statement of financial position as at 30 June 2024, the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include material 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 2024 on pages 59 to 61.

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 2024; 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 2024:
 - 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; and
 - 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 2024. 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 that comply with generally accepted accounting practice in New Zealand.

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

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

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

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 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 58, but does not include the financial statements and the performance information, and our auditor's report thereon.

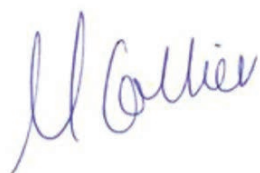
Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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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