



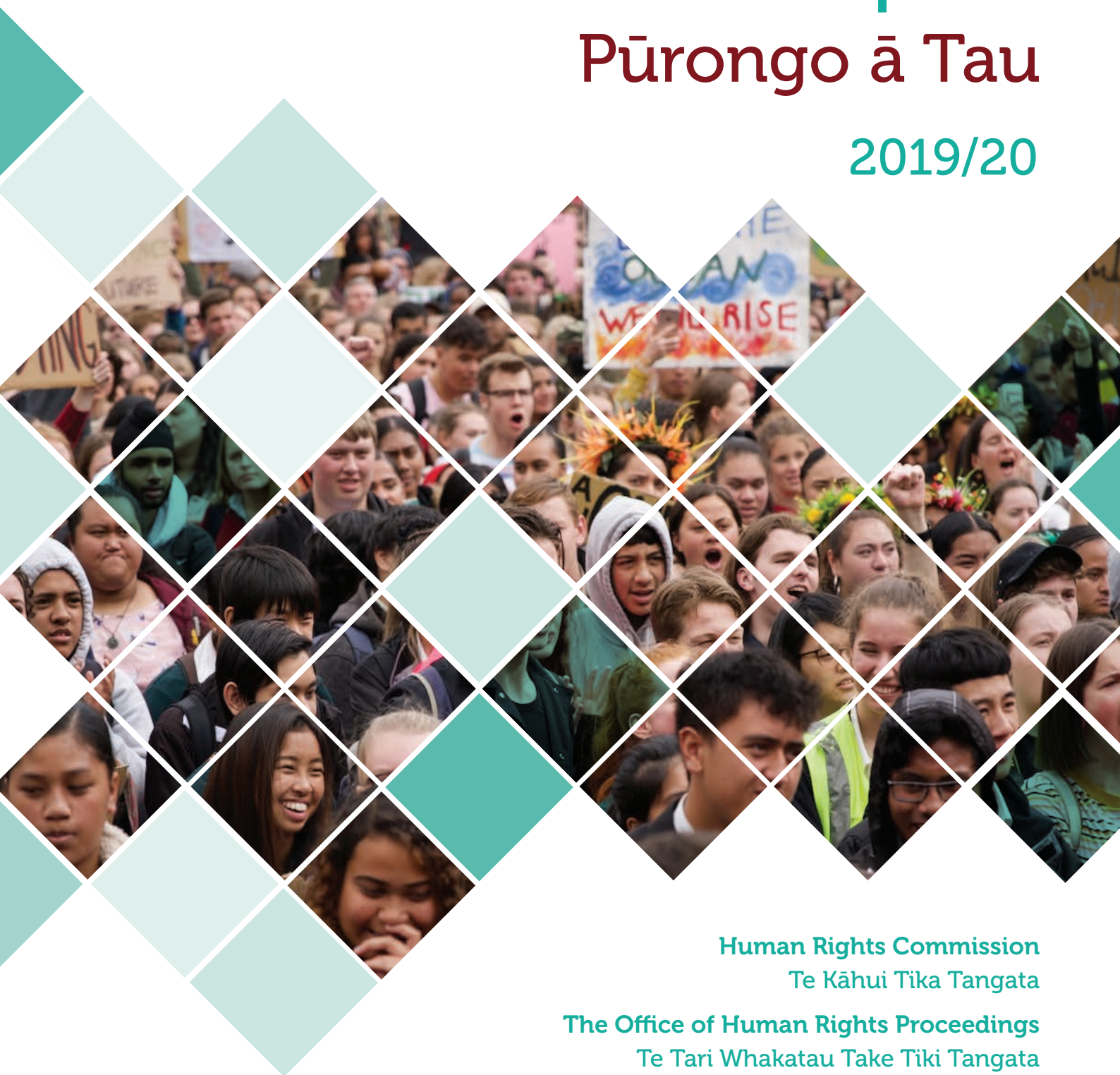
**NZ
Human
Rights.**

Te Kāhui Tika Tangata
Human Rights Commission

Annual Report

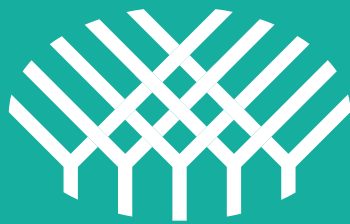
Pūrongo ā Tau

2019/20



Human Rights Commission
Te Kāhui Tika Tangata

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



**NZ
Human
Rights.**

Te Kāhui Tika Tangata
Human Rights Commission

ABOUT AOTEAROA NEW ZEALAND HUMAN RIGHTS COMMISSION

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

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

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

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Human Rights Commission
Te Kāhui Tika Tangata

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

December 2020

Cover image: Aotea Square during the Student Strike for the Climate march in Auckland in 2019.

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Chief Commissioner's Foreword

The COVID-19 pandemic presents an unprecedented health and human rights challenge globally, and in Aotearoa New Zealand. It has again emphasised the crucial work of the Human Rights Commission and its strategic priorities to:

- Make Aotearoa a fully inclusive society, based on Te Tiriti o Waitangi, where the rights of people are respected and upheld
- Work towards ensuring human rights are better known and understood, relevant and meaningful to people's everyday lives
- Advocate for the elimination of poverty
- Reduce violence and abuse in Aotearoa New Zealand by raising particular awareness of its impact on older and disabled people, and migrant communities, and in settings such as the home and residential and care communities
- Strive to be a human rights exemplar that fosters excellence in our people and work.

In this past year the Commission has deepened its commitment to be an organisation based on Te Tiriti o Waitangi. Early evidence of this was the report on the Government's response to COVID-19, *Human Rights and Te Tiriti o Waitangi: COVID-19 and Alert Level 4*. In it the Commission called on the Government to make Te Tiriti and human rights central to its decisions. The Commission's work to respond to COVID-19 is covered in more detail in a case study later in this annual report.

The world faces a staggering accumulation of crises exacerbated by COVID-19, and Aotearoa New Zealand is not immune. Responding to these challenges is where human rights can play a vital and constructive role.

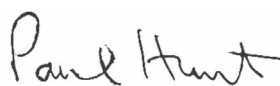
Aotearoa New Zealand was one of the architects of the 1948 Universal Declaration of Human Rights (UDHR) – the seminal instrument which seeks to dignify individuals, empower communities and inform good policy-making, and for which our government is routinely held accountable in the United Nations.

The challenge is to bring this approach home and to implement human rights within our unique national context, including Te Tiriti.

The Commission has also continued to pay close attention to the work of the Royal Commission of Inquiry into the Christchurch mosque attacks of 15 March 2019, raising questions about proper process and engagement with affected communities. We also alerted the Government to the need for an improved response from social services to meet the needs of the Muslim community.

None of the work would have been possible without the expertise and dedication of the Commission staff, and the clear and strong leadership of chief executives, Pele Walker (Acting) and Rebecca Elvy (from August 2019).

In all its work, the Human Rights Commission continues to focus on making human rights relevant and by putting people and communities at the heart of all policy-making and its implementation. Doing this will help Aotearoa New Zealand be fairer, safer, more inclusive, and provide a dignified life for all.



Paul Hunt
Chief Commissioner

Chief Executive's Message

There will not be an individual or organisation in Aotearoa New Zealand unaffected by the global COVID-19 pandemic.

What was always destined to be a demanding work plan for the Commission became even more so as we worked to understand the impacts of the virus on vulnerable communities and to advocate for their rights and needs.

Commission staff adapted swiftly to working remotely and continued to deliver a full work programme with the added demand of responding to the impact of COVID-19 on the lives and livelihoods of New Zealanders. This impact is partly evidenced by the virus-related enquiries and complaints to the Commission starting in January 2020 and peaking in May.

Prior to the Government's announcement of COVID-19 alert levels, the Commission had conducted a one-day work from home simulation which tested all our systems should staff be unable to work from our offices. This helped us identify where improvements were needed so we were better prepared for Alert Level 4 when it was announced. I am grateful to the dedication and professionalism of the Commission's staff as they continued their work with little or no pause.

This included the launch of an anti-racism campaign specifically responding to the rise in racist abuse and behaviours directed at our Asian communities due to COVID-19. Our Racism is No Joke campaign urged people in New Zealand not to like or share anti-Asian jokes and memes on social media. Meanwhile work also continued at pace on Phase 2 of the Commission's Give Nothing to Racism campaign, the Voice of Racism. Both campaigns were launched in July 2020.

During this period the Commission also began to bring to life its commitment to being an organisation based on Te Tiriti o Waitangi. Tricia Keelan joined the Commission as Pou Ārahi in February 2020 to lead our Te Hā o Te Tiriti

kaupapa and Ahi Kaa, which is the Commission's Te Tiriti and indigenous rights rōpū.

As Tricia says: "I am inspired by a vision of Aotearoa where Te Tiriti o Waitangi is fully honoured. This mahi is about us, as an independent Crown agency, being honest and authentic – stepping forward to give life to Te Tiriti in today's context. We can do this by respecting tino rangatiratanga alongside kāwanatanga in genuine partnership with iwi, hapū and whānau."

To manage its resources in the face of strong demand for our advice and advocacy the Commission also introduced programme management as a way to scope work and prioritise resources across our five programmes: Reducing Poverty; Inclusion, Equality, and Belonging; Reducing Violence and Abuse; Popularising Human Rights; and Organisational Excellence.

You may also see that this year's Annual Report takes a different approach to previous years. Case studies are provided to reflect key components of our work programme and a flavour of our work at the Commission. In the next financial year we will continue to work to embed programme management and our Te Tiriti-based work.

We will continue to adapt to working in a world where how we work has changed forever due to COVID-19 – and where there will be continued need for our mahi to advocate for human rights and Te Tiriti.



Rebecca Elvy
Chief Executive | Manahautū



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

Strategic Objectives

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

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

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

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

Our strategic impacts are:

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

Our Strategic Plan 2019-2023 provides a roadmap for our priorities and focus on:

- Reducing poverty
- Popularising human rights
- Inclusion, equality and belonging
- Reducing violence and abuse
- Organisational excellence.

Underpinning these strategic priorities is our active commitment to being a Te Tiriti based organisation and a human rights exemplar.

We measured our impact by monitoring progress against the following standards:

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

- Social media analytics show strong growth and engagement in our online and social media audience. The Commission reached 7.7 million people with 550K engagements. The Commission monitors its website reach through page views and downloads. Our web analytics show a reach of 1,034,309 page views and 18,324 downloads.
- During September and October 2019, the Commission arranged and facilitated 14 hate speech engagements for communities who have experienced, or are at risk of experiencing, hate speech to inform policy development work undertaken by the Ministry of Justice. Engagements were held with people from communities including Māori, Pasifika, Asian, diverse SOGIESC, faith/religious communities, women, youth and disabled people. More than 75 percent found the engagements valuable.
- The Commission has continued to work closely with others to promote and monitor the rights of tangata whenua as set out the UN Declaration of the Rights of Indigenous Peoples (UNDRIP). The Commission delivered Te Mana I Waitangi – Human Rights Dimensions of Te Tiriti to the Manukau Office of Inland Revenue staff and the Māori Network. A high level of engagement and satisfaction was recorded (90%).
- The Commission continues to emphasise the need for an interdisciplinary approach that blends law, policy, social work and community led-initiatives to enable the full enjoyment of human rights. The Commission published *PRISM: Human rights issues relating to sexual orientation, gender identity and expression, and sex characteristics (SOGIESC) in Aotearoa New Zealand: a Report with Recommendations*.
- Our Commissioners were actively involved in discussions and engagement with government agencies during the COVID-19 pandemic calling for Te Tiriti and human rights to be at the forefront of response planning and decision-making to ensure the impacts on people at-risk and marginalised groups were taken into account. The Commission published *Human Rights and Te Tiriti o Waitangi: COVID-19 and Alert Level 4 in Aotearoa New Zealand* in April 2020. Ensuring human rights and treaty-based partnership across the government's COVID-19 response was among many of the Commission's recommendations.

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

- The publication of *Making Disability Rights Real*, the third report of the Independent Monitoring Mechanism (IMM) of the Convention on the Rights of Persons with Disabilities relates to the period 2014 to 2019. New Zealand's IMM partners are the Disabled People's Organisations' (DPO) Coalition, the Ombudsman and the Human Rights Commission.
- The 17 July 2019 *Report of the UN Independent Expert on protection against violence and discrimination based on sexual orientation and gender identity* featured a range of New Zealand examples of good practice and of human rights issues, from the New Zealand Human Rights Commission's submission. The Commission's submission was cited 10 times.
- The Government's adoption of 160 Universal Periodic Review recommendations made by the UN Human Rights Council in July 2019 provides a clear roadmap to progress human rights in New Zealand. Before lodging submissions, the Commission and the Government consulted widely with Non Government Organisations (NGOs) and community groups.
- In June 2020, the Commission made a *Submission to the Special Rapporteur on violence against women, its causes and consequences: The impact of COVID-19 and the increase of domestic violence against women*. It concludes with a number of recommendations to the New Zealand Government to address domestic violence in Aotearoa during pandemic situations and in the recovery from COVID-19.
- The Global Alliance of National Human Rights Institutions (GANHRI) Working Group on the Rights of Persons with Disabilities, chaired by the Disability Rights Commissioner, completed a report of good practice of national human rights institutions in monitoring the Convention on the Rights of Persons with Disabilities (CRPD) based on research of GANHRI members. This report is the first resource to be submitted to the repository of good practice and with the support of the United Nations Development Programme will be a searchable database of good practice in monitoring of the CRPD.

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

- The Commission received 5915 new human rights enquiries and complaints in 2019/20. Of these, 1445 were complaints of alleged unlawful discrimination.
- Many individual outcomes were recorded by our dispute resolution service, as well as some which resulted in systemic and social change
- The Director of Human Rights Proceedings made 65 decisions on applications for legal representation in the Human Rights Review Tribunal. Of these, the Director granted legal representation to 19 applicants.

Summary of delivery against our five performance outputs:

How we delivered	What we achieved
Output 1: Human rights education, promotion and advocacy programmes that are delivered effectively	
Informing and educating the public on human rights	- Increased our reach and relevance through effectively harnessing digital and social media, and making available publications, guidelines and other relevant information through our website. In this reporting period, the Commission earned 9,843 new fans, an increase of 11 percent on last year. - Increased connection with New Zealanders highlighted by increases in social media posts, with an average of 47,010 interactions per month. - Launched the <i>Voice of Racism</i> campaign, the second phase of the Commission's flagship Give Nothing to Racism campaign. The website raises awareness of racist behavior and the harm caused to those subjected to it. A broad range of high-profile New Zealanders, organisations and sports teams supported the campaign. Their posts and videos reached thousands of people. Our digital material was accessed with over 1 million views during the year and 18,324 downloads were recorded. - Published <i>Kōrero Whakamauāhara: Hate Speech</i> which provides an overview of the current legal framework on hate speech. - We heard what impact hate speech has on the people of Aotearoa, through our 14 community engagements held during September and October 2019.
Output 2: Legal interventions in courts and tribunals promote human rights	
Legal interventions to promote human rights	Legal interventions are a critical mechanism to promote human rights matters and drive change. We made 10 legal interventions ranging in topics covering: - Religious education in state schools - Seasonal migrant workers accommodation - Government's funded family care policy for caregivers of adult disabled people - New Zealand's obligations under the UN Convention against Torture - The Waitangi Tribunal's findings and recommendations on Wai 2870 into Māori prisoners' voting rights, August 2019, reflected our submission on human rights principles in the context of Tiriti obligations and consistent with the Commission's statutory responsibilities which include promoting better understanding of the human rights dimensions of Te Tiriti.

How we delivered	What we achieved
Output 3: Recommending, monitoring and reporting on human rights standards to government, civil society and business	
Monitoring and reporting	The Commission provided advice, information and analysis to government, international human rights treaty bodies and civil society. We contribute to parliamentary processes, seeking to ensure that our expertise on human rights is applied to matters on proposed law and policies. Our effective promotion of key human rights issues in our domestic and international engagement and advocacy has continued to be influential and has increased awareness and understanding of actions required to comply with New Zealand's international human right obligations. The Commission: • Facilitated three National Preventive Mechanism (NPM) meetings during the year • Increased the number of UNDRIP, CRPD independent monitoring mechanism meetings (IMM), to four and five respectively, attended and/or arranged • Published the <i>Optional Protocol to the Convention against Torture OPCAT annual report</i> in June 2020.
Output 4: Human rights enquiries and complaints received are advanced and concluded within agreed timeframes and standards	
Human rights are protected by providing an accessible, effective avenue for complaints about discrimination to be resolved	Our dispute resolution service contributes significantly to the Commission's key functions as New Zealand's national human rights institution. The free, informal and confidential service is for anyone enquiring about human rights or complaining of unlawful discrimination or harassment. The Commission's dispute-resolution service (including mediation) increases community knowledge and awareness of rights and responsibilities and facilitates a fair and impartial complaint-handling process that can lead to individual and systemic outcomes. In 2019/20, 94 percent of enquiries and complaints about unlawful discrimination were closed within 12 months. There was a 77 percent satisfaction rate from mediation.
Output 5: Applications for legal representation under the Human Rights Act 1993 and referrals received under the Privacy Act 1993, and associated litigation are progressed within the agreed timeframes and in accordance with expected professional legal standards	
Responsive and timely decision making	The Director of Human Rights Proceedings granted legal representation to 19 applicants.

Our Statement of Performance section provides our end-of-year results for each of our outcomes measures, as well as comparative information for the previous year.

Two step guide to COVID-19:

1. Wash your hands

***2. Don't be racist
and xenophobic***

**Give
n^othing
to racism**



The Commission's response to the COVID-19 pandemic included anti-racism campaigns and messages. The two-step guide to COVID-19 has been included in Te Papa's collection on COVID-19. The image reached 2 million people and was shared 12,000 times on Facebook.

Re-igniting the Commission's commitment to becoming a Te Tiriti-based organisation - The Journey

In 2015, the Commission committed to becoming a Te Tiriti O Waitangi based organisation as part of its Te Mana i Waitangi work programme. Two specialist kirimana were contracted to bolster and support the organisation's goal to becoming Te Tiriti-based. A series of noho marae and wānanga were held with the leadership team and staff to discuss, develop and build a Human Rights Commission Te Tiriti framework.

Three workstreams emerged from the wānanga;

1. Mana Tangata cultural capability - designed to develop the cultural capability of our people and delivered through an internal Māori Cultural Capability building programme, Tiakina.
2. Mana Whare developing organisational excellence by recalibrating the organisation's processes, policies and systems to better support a Tiriti-based organisation.
3. Mana Tikanga to develop and refresh organisational identity and brand in the physical and digital environments.

The Commission has seen highs and lows in the resourcing of and activities in its Te Tiriti-based organisation work over the five years to 2019. The decision was made in 2019 to elevate that commitment and establish a Pou Ārahi role with specialist ownership for Te Tiriti o Waitangi and indigenous rights, as well as Deputy CEO responsibilities. In February 2020 Tricia Keelan joined the Commission in the newly created role of Pou Ārahi.

In March 2020, an all Commission staff hui highlighted Te Whakaputanga (the 1835 Declaration) and Te Tiriti o Waitangi with a visit to the He Tohu installation of the documents at the National Library. This marked the beginning of a re-ignition of the Commission's journey and renewed commitment to Te Tiriti o Waitangi.

The Pou Ārahi has worked with Ahi Kaa, the leadership team and Commissioners to achieve the following highlights in 2020:

- Led and implemented a Te Hā o Te Tiriti response to the COVID-19 pandemic from April 2020
- Established and operationalised appropriate tangata whenua guidance arrangements through the Independent Monitoring Mechanism for the UN Declaration on the Rights of Indigenous Peoples (UNDRIP) in April 2020
- Initiated establishment of Tiriti-based partnership arrangements with the National Iwi Chairs Forum in May 2020
- Led three days of Te Hā o Te Tiriti valuing and visioning wānanga in June 2020.



Race Relations Commissioner Meng Foon (centre in kākahu) is welcomed to the role and the Human Rights Commission with a pōwhiri at Pipitea Marae, Wellington on 26 August 2019.

Constitutional Working Group support and collaboration mahi

In February 2020, the National Iwi Chairs Forum agreed to lead a national conversation about a 2020 Vision for Aotearoa New Zealand. A draft vision to start the discussion was, “All whānau, communities, organisations and people will achieve their potential.” This is being advanced by Facebook, Instagram and LinkedIn promotions. This work will lead into a National Constitutional Transformation conversation following on from the work started in 2011 (when the Constitutional Advisory Panel was initiated by the Government).

The Commission’s Ahi Kaa team was invited to join the 2020 Vision for Aotearoa (2020 Vision) working group to support engagement and promotion for this kaupapa. The Chief Commissioner,

Paul Hunt, Race Relations Commissioner Meng Foon and Disability Rights Commissioner Paula Tesoriero, all contributed by providing videos with their vision for Aotearoa. The Equal Employment Opportunities Commissioner Saunoamaali’i Karanina Sumeo offered a written statement. The Race Relations Commissioner went on to participate (co-lead) a webinar discussion on racism.

The initial Facebook reach for the 2020 Vision for Aotearoa promotion was 141,200 on the weekend it was launched. This increased to 210,000 in May.

Performance story - Our mahi in action - Five case studies

Case Study: End Pay Secrecy campaign

Pay discrimination persists in Aotearoa New Zealand. This is a violation of fundamental human rights to equality and equity, including the Equal Pay Act 1972. One of the main barriers to ending pay inequity and discrimination is the secrecy that surrounds pay and career progression.

The Commission's *End Pay Secrecy* campaign encourages the government to help close pay gaps, due to discrimination, by implementing pay transparency legislation. The status quo of leaving this to the employment market and businesses has failed women and vulnerable groups.

The economic crisis due to COVID-19 has made vulnerable workers, especially women, even more susceptible to pay discrimination. Overseas examples show that pay transparency legislation helps to close the gender pay gap. We want this and more for Aotearoa because we know that people of colour are also marginalised.

Our research has found that men of colour are victims of pay inequity and Pacific women are the lowest paid in the public sector, earning 20 percent less than Pākehā men. In the public service, Pacific men earn less than European women.

The lived experiences of Māori, Pacific, trans women, and women in junior and senior roles in the public and private sectors, have propelled the case for legislation. Both the Minister for Women and the Prime Minister have lent their support to the need for pay transparency in workplaces throughout Aotearoa New Zealand.

Our campaign has been supported by a coalition of large employers. Lion NZ, AIA Insurance, SkyCity Entertainment Group and the Warehouse Group are introducing pay transparency and sharing their practices including:

- transparency and clarity on salary bands
- detailed analysis of gender pay gaps
- removing detailed descriptions and gender bias wording from job advertisements
- ensuring a minimum requirement of 40 percent women and men are shortlisted for roles
- use of data to look across age, gender, ethnicity and disability to find out where workers are disadvantaged.

During our campaign, the Government's Enduring Letter of Expectations for 2019 and 2020 financial years explicitly lists the expectation for Crown entities to close both gender and ethnic pay gaps. Unions have also started advocating for closing the ethnic pay gap.



Equal Employment Opportunities Commissioner Saunoamaali'i Karanina Sumeo at an In-Work poverty seminar in Wellington. In November 2019 the Commission published the In-work Poverty in New Zealand report which found that more than 50,000 working households live in poverty. Research was conducted by AUT New Zealand Work Research Institute and commissioned by the Human Rights Commission (From left: Sue O'Shea, Mari North, Michelle Troup-Callinan, Saunoamaali'i Karanina Sumeo and Nia Bartley).

The Commission's campaign is in four phases:

- **June 2019: Phase 1:** Building an alliance building with unions, women's groups, MPs, plus evidence gathering
- **August 2019: Phase 2:** Campaign launch with personal stories of pay discrimination
- **October 2019 – March 2020: Phase 3:** Identify champions among big employers, business associations, unions, media, and promote good practice to businesses
- **July 2020: Phase 4:** Research on pay transparency and unequal pay, media engagement, ongoing advocacy and alliance building

Our research also found that more than 60 percent of Kiwis wanted pay scales to be advertised with the job. A further 80 percent rejected pay discrimination based on ethnicity and sex. Those most vulnerable to pay discrimination were women, Pacific people, those aged 18-24, new migrants, and workers earning less than \$80,000.

Replacing pay secrecy with pay transparency will help everyone especially our most vulnerable.



Disability Rights Commissioner Paula Tesoriero at the Combined Disability Pride and Women's Suffrage event hosted by The Ministry of Education Disability Working Group and Women's Network (From left, Robyn Hunt, Paula Tesoriero, Iona Holsted, Mary Fisher, Matt Frost).

Case Study: Putting a Lens on Violence and Abuse towards Disabled People

Violence and abuse towards disabled people is a significant problem in Aotearoa New Zealand that has a big impact on disabled people's lives. Despite disabled people and disability advocates calling for action for many years, little meaningful action has been taken. As with many disability issues, New Zealand data is poor but international research indicates violence against disabled people is at least twice the rate of non-disabled people. This rises to three times the rate for children, and four to ten times the rate for sexual violence towards disabled women and girls.

Local evidence, combined with New Zealand's alarming family violence and sexual violence statistics, suggest similar rates in New Zealand are likely.

In 2018, the Joint Venture on Family and Sexual Violence was established to bring government agencies together to work in new ways to reduce family violence, sexual violence and violence within whānau. Its role is to lead, integrate and provide support for everyone involved, and to ensure an effective whole-of-government response to family violence and sexual violence. However, no specific lens was applied to disability.

Violence and abuse have been raised with the Disability Rights Commissioner as a top concern for disabled women.

Following stakeholder engagement, the Disability Rights Commissioner set out for the Government a case for the human right of disabled people to live free from violence. The case highlighted the lack of attention paid to the human rights of the disabled to date, the significant gaps in data, the inaccessibility of current services and the lack of comprehensive safeguarding options. It also highlighted the critical need for the inclusion of disabled people and consideration of the unique circumstances of disabled people's lives right at the outset of the Joint Venture's work.

Setting out the case informed by disabled people and key stakeholders has successfully drawn attention to the issue and secured commitment from the Joint Venture to engage with disabled people and the Disability Rights Commissioner, to work on data, service accessibility and specialised responses.

In addition to the work with the Joint Venture, the Commission is working with other stakeholders on violence and abuse issues that may benefit from more independent action.

Case Study: Launching the Voice of Racism campaign

The *Voice Of Racism* campaign was launched in July 2020. It was the second phase of the Commission's flagship Give Nothing to Racism campaign, featuring the voice of Taika Waititi of Te Whānau-a-Apanui. The website (voiceofracism.co.nz) is based on real-life experiences of racism in Aotearoa New Zealand. Hundreds of thousands of people have spent time on the website, which raises awareness of racist behaviour and the harm caused to those subjected to it. A broad range of high-profile New Zealanders, organisations and sports teams supported the campaign such as the All Blacks, NZ Police, actor Sam Neill, the All Whites, the Black Sticks, the Black Ferns, Department of Corrections, fashion designer Karen Walker, TVNZ and many others.

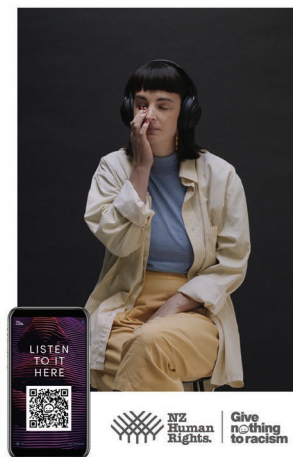
Their social posts and supporting videos reached thousands of people, drawing their attention to the website. The Commission's own promotions reached 3 million people on social media alone.

To coincide with the campaign launch a number of retailers, including Countdown and Z Energy, signed a pledge to take a stand against racism and discrimination in their workplaces.

The Voice of Racism campaign was developed using Government funds provided in response to concerns about racism, including the Christchurch mosque attacks of 15 March 2019.

The website features more than 400 real-life racist comments and actions alongside the inner thoughts and feelings of people experiencing those comments and actions. This is also intended to spark discussion about how racism affects peoples' treatment in the health, employment, justice, housing and education sectors, areas with well-documented histories of people being treated differently because of their race and ethnicity. The comments and actions were identified through research and testing of individuals who experience racism on a regular basis. We thank them for their support.

VOICE OF RACISM
.CO.NZ



VOICE OF RACISM
.CO.NZ



One response to the campaign from the general population has been denial of racism, which is one of the forms of racism identified in the campaign. The website suggests that when denial is an issue, people should be encouraged to acknowledge this, to learn and understand racism's impact.

Advertising for the campaign indicated that visitors to the website might be uncomfortable, and that people could expect to feel challenged. By listening to these difficult experiences of racism, it's hoped that the general public will be more aware of the prevalence and harm of it. We hope all who visit the website will grow their empathy and understanding and in turn commit to standing up to racism.

The Commission plans to extend the campaign by promoting it with specific sectors and organisations. We aim to explore with them how they can use what we have learned about their operations and how this could be employed, for example, in staff training and development and as a general resource, and as an expression of their commitment to standing up to racism. Patua te kaikiri! Hei oranga mō tātou katoa o Aotearoa.



Queen Street, Auckland during COVID-19, Alert Level 3. Photo courtesy of RNZ.

Case Study: Ensuring human rights and Te Tiriti in the COVID-19 response

COVID-19 was an unprecedented health crisis and human rights emergency for Aotearoa New Zealand. It was an especially difficult time for older people, disabled people, those with underlying health problems, tangata whenua and people living in poverty. History demonstrates the severe and unequal impact of introduced disease on tangata whenua.

Human rights place binding obligations upon the government to abide by the commitments it has made. These commitments are especially crucial in times of emergency. Human rights also place responsibilities on individuals to their communities. With this in mind, the crisis was an opportunity to affirm human rights as not just about 'I' and 'me', but also about 'we' and 'us' reflecting our collective responsibilities, as a community.¹

While the Government's approach to COVID-19 had some significant shortcomings, it acted decisively in protecting the rights to health and life and is to be commended for ensuring the health and lives of so many. Our healthcare and protection system performed well, especially when compared to other high-income countries. New Zealanders responded with dignity and care for one another in response to the Prime Minister's call to 'be kind'.

In letters to the Prime Minister and Ministers, and in public statements and reports, we called for human rights and Te Tiriti o Waitangi to be at the centre of the Government's response. Our Ahi Kaa team also contributed by developing a framework for a Te Tiriti and human rights approach to COVID-19.

¹ <https://www.hrc.co.nz/news/human-rights-and-duties-community/>

Over two dozen constructive letters were sent to the Prime Minister, Ministers, and officials coordinating the Government's response:

- Expressing our willingness to help the Government ensure its response to COVID-19 is fair, effective and proportionate.
- Seeking assurance and offering support in respect of protecting disabled people (24% of our population) during Alert Level 4.
- Urging health officials to ensure access to healthcare for people with terminal and acute conditions were safeguarded.
- Calling for decisions on the allocation of resources and treatment to be transparent, evidence-based, and non-discriminatory.²
- Raising concerns in the Chief Commissioner's role as Chair of the Central National Preventive Mechanism about the rights of people in detention, including people held in prisons, police cells, Oranga Tamariki residences, intellectual disability units, aged care facilities, and temporary places of detention for quarantine purposes during the response to the pandemic.³
- Advocating to avoid discriminatory prioritisation of medical assistance.

As details emerged about community workers struggling to access personal protective equipment (PPE) to visit people with high needs and vulnerabilities we urged officials to urgently make PPE available to community-based carers.

Our concerns were supported by the findings of the Auditor-General who found there were mixed messages about PPE guidance, that some emergency plans were out of date, that there was a lack of integration between various parts of the health and disability system, and that DHBs did not have links to all providers.⁴ We also encouraged women to seek help immediately if they found themselves in an abusive situation during the COVID-19 isolation⁵ and people to stand up to racism during the crisis.⁶

Commissioners and staff strengthened connections with iwi and the most marginalised communities to ensure their views were reflected in decision making. We set up a central repository for COVID-19 and human rights information to ensure groups had access to the right information and were able to report issues and concerns.⁷ Our enquiries and complaints function saw a dramatic increase in demand with over 300 enquiries and complaints related to COVID-19 between January and the start of May 2020.

When necessary, we held decision-makers to account.⁸ We established the Kaiwhakatara Accountability Advisory Group to help us to ensure a clear rights-based message was reaching Government. The members of this group are Andrew Butler, Associate Professor Dr Claire Charters, Dr Carwyn Jones, Frances Joychild QC, Richard Leung, Professor Margaret Mutu, Professor Gail Pacheco, Dr Teuila Percival, Bernadette Ingham and Julia Amua Whaipooti.⁹

² <https://www.hrc.co.nz/news/access-healthcare-terminal-and-acute-patients-must-be-safeguarded/>

³ <https://www.hrc.co.nz/news/concerns-about-rights-people-detention-during-response-covid-19/>

⁴ <https://www.hrc.co.nz/news/auditor-general-review-findings-failings-ppe-distribution-no-surprise-says-disability-rights-commissioner/>

⁵ https://covid19.hrc.co.nz/unsafe_at_home_reach_out_for_help_says_women_s_rights_commissioner

⁶ https://covid19.hrc.co.nz/meng_foon_covid_19_coronavirus_fear_no_excuse_for_racism

⁷ <https://covid19.hrc.co.nz/your-rights>

⁸ <https://www.hrc.co.nz/news/letter-all-new-zealanders-commissioners-human-rights-commission-our-response-covid-19/>

⁹ <https://covid19.hrc.co.nz/about>

We also convened a series of informal meetings with ‘integrity agencies’ to discuss human rights issues arising in the pandemic and oversight of the Government response. The group included the Office of the Ombudsman, Office of the Children’s Commissioner, Independent Police Complaints Authority, Health and Disability Commissioner, Office of the Privacy Commissioner, Chief Censor, Office of the Auditor General and Inspector of Service Penal Establishments. The Minister of Justice, Andrew Little, attended one of the meetings and answered questions from the group.

In an effort to review the Government’s performance on human rights and Te Tiriti in the response to COVID-19, and to help the Government as it moved forward, we published a *Human Rights and Te Tiriti o Waitangi: COVID-19 and Alert Level 4* report in April 2020, as the country went from Alert Level 4 to 3. In it, we reviewed issues of access to justice, contact tracing, surveillance and data use, deprivations of liberty, racism, accessible information, family violence, older people, women, housing and more. The report found that one of the striking features of the Government’s response to COVID-19 was an inadequate explicit consideration of human rights and Te Tiriti.¹⁰

As the government pushed forward under urgency with a new COVID-19 Public Health Response Bill, we expressed deep concerns about the lack of scrutiny and the rushed process.¹¹ Our criticism of the Bill cautioned that when sweeping powers are granted through inadequate processes in times of national emergency there is a risk of overreach. Mistakes can be made and later regretted.



Levin testing centre during the COVID-19 pandemic. Photo courtesy of RNZ.

The Commission’s response was guided by three essential roles articulated in a letter to New Zealanders at the beginning of the pandemic: advising government, connecting community and holding decision makers accountable. We are proud of the work we did and the impact we achieved as a Commission during this time.

¹⁰ <https://www.hrc.co.nz/news/human-rights-and-te-tiriti-need-be-part-covid-19-response/>

¹¹ <https://www.hrc.co.nz/news/human-rights-commission-deeply-concerned-about-covid-19-public-health-response-bill/>

Case Study: United Nations Declaration on the Rights of Indigenous Peoples and Expert Mechanism on the Rights of Indigenous Peoples

In 2019, two members of the Ahi Kaa team represented Aotearoa New Zealand Human Rights Commission at the UN Expert Mechanism on the Rights of Indigenous Peoples (EMRIP) and proudly stood alongside and supported the National Iwi Chairs Forum Pou Tikanga Chair Margaret Mutu.

During the session, the EMRIP released the Advisory Note it had prepared following its visit to Aotearoa New Zealand earlier in the year, co-hosted by the Commission and the Independent Monitoring Mechanism (IMM) for the Declaration. The country engagement function of the EMRIP is a new area of its mandate, with New Zealand the third country to receive a visit. At the EMRIP's annual session in Geneva, the Aotearoa New Zealand country engagement received considerable focus and was highlighted as an example of international good practice.

The Commission presented alongside the IMM, Aotearoa New Zealand Government and EMRIP members as part of a panel discussion and in a side event, and shared experiences of the EMRIP country visit.

The Advisory Note released during the annual EMRIP session provided valuable guidance for the development of a national action plan for New Zealand's implementation of the Declaration and reflected on the input the Commission had made.

As part of the Government's work to progress the Declaration Plan, the Minister for Māori Development appointed a technical working group to provide advice on the form, content and



Kaiwhakarite Hēmi Pirihi presents as part of a panel discussion at the annual EMRIP session.

process for a plan. The Commission supported this work alongside Te Puni Kōkiri by providing secretariat support to the working group as it prepared its report to the Minister between August and November 2019.

The Commission continued to work with, and provide support to, the IMM's monitoring and reporting of progress to implement the Declaration in Aotearoa.

Implementing a Te Tiriti Approach

On March 25 2020, Aotearoa was placed on a level four lockdown to combat the worldwide spread of COVID-19. This resulted in the country going into a nationwide lockdown.

The Ahi Kaa Team knew that, from previous pandemics, tangata whenua Māori would be most at risk from COVID-19. It was therefore important that the Commission demonstrate Te Tiriti and human rights in action, to influence, on the basis of Te Tiriti, the UNDRIP, to improve outcomes for tangata whenua, to address pervasive inequities and, to provide an exemplary response, for ourselves and others.

The first step was to develop a Te Tiriti-based COVID-19 Framework, to provide guidance for Ahi Kaa and Commission leaders and staff on how to undertake their work and engage with the each other, and to ensure Te Tiriti and UNDRIP imperatives would be upheld.

The Ahi Kaa team founded its approach on tino rangatiratanga (self-determination) and mana motuhake (absolute authority), which are the pre-existing rights of tangata whenua affirmed in Te Tiriti o Waitangi and by UNDRIP.

As an example of the framework in action, the Commission established the Kaiwhakatara Accountability Advisory Group which was formed to assist the Commission and the Commissioners, in holding the Government and other duty-bearers to account for their decision making during the COVID-19 crisis. This group was shaped on the basis of Te Tiriti with equal 50 percent rangatiratanga and kawanatanga representation, co-chairs and Tiriti-based methods of working and relating.

A Mate Korona Tiriti Based Implementation matrix was developed, that identified key tangata whenua stakeholders so that their input was included in mahi carried out by the Commission. This enabled the Commission to continue to work with the National Iwi Chairs Forum as well as the Aotearoa Independent Monitoring Mechanism, ensuring that key tangata whenua priorities and voices were included in Commission mahi.

Briefings on tangihanga and checkpoints which contributed to the dialogue pertaining to Māori tino rangatiratanga (self-determination) were produced.

EMRIP member Laila Vars announced the release of the Advisory Note during the EMRIP's annual meeting in Geneva in July 2019.

In making the announcement, Ms Vars noted that the willingness in New Zealand to engage in these discussions was an example of good practice internationally. Ms Vars also noted the EMRIP's deep appreciation "for all the Māori organisations and representatives, individuals, mothers, youth, elders and teachers that we were able to speak to. We learned so much... We sensed where the challenges lie."

The Advisory Note covers issues such as: self-determination; participation and partnership; health, education and justice; and systemic challenges and barriers that need to be addressed in a Declaration action plan.

The Commission's Kaiwhakarite, Hēmi Pirihi, who presented at the meeting in Geneva, welcomed the advice, saying, "the EMRIP's Advisory Note shows that the EMRIP heard some strong and consistent themes during their visit. It provides useful observations on the issues we face and gives practical advice on what an action plan for the Declaration might involve in the New Zealand context.

We strongly support the EMRIP's Advice, including their recommendations on potential roles that the Commission could play in the development and monitoring of the action plan. We look forward to continued involvement in that work."

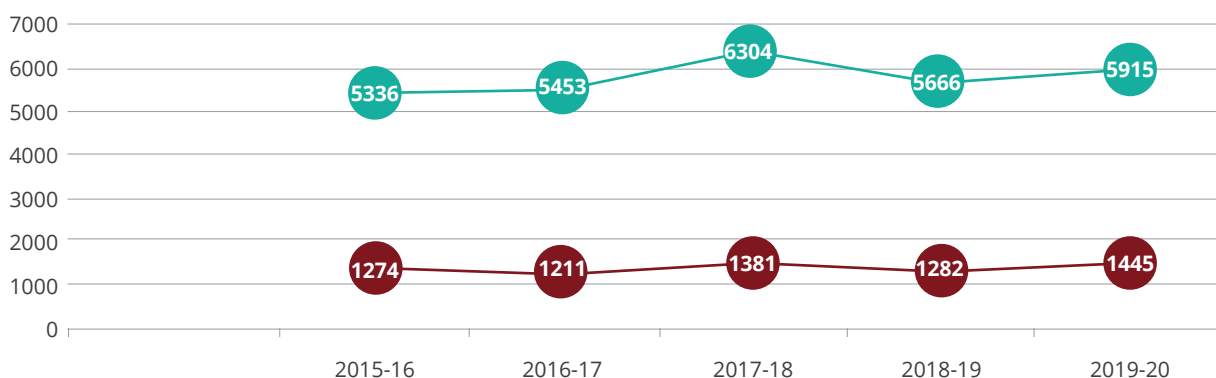
<https://www.hrc.co.nz/news/united-nations-indigenous-experts-release-report-new-zealand/>

Giving voice and a lending hand: Enquiries and Complaints

In the 2019-20 year we received 5915 new enquiries and complaints, a similar number to the previous four years. Of these, 1445 were complaints of alleged unlawful discrimination.

The table below shows (in green) the last five years' figures of enquiries and complaints received, and (in brown) how many of them were alleging unlawful discrimination (1445 in 2019-20).

5 years enquiries and complaints received 2015-16 to 2019-20



The 2019-20 year in detail

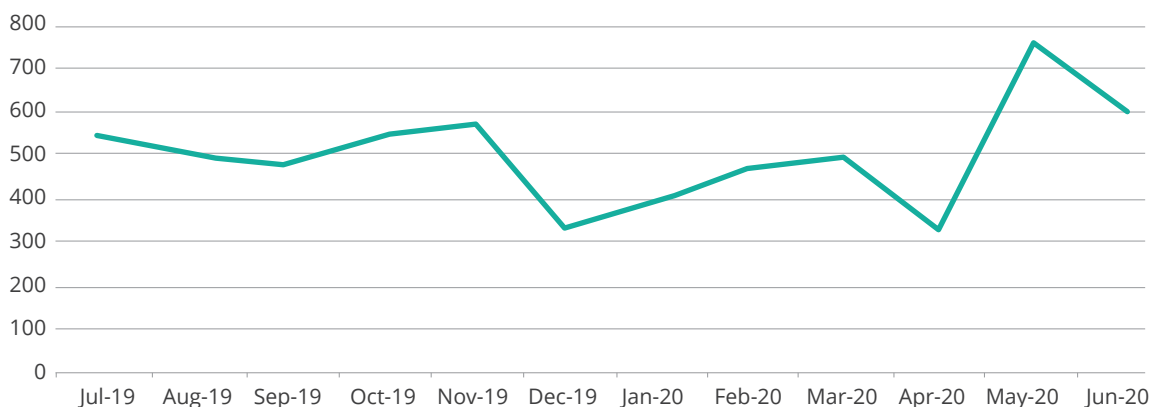
A distinct feature of the year was the impact of the COVID-19. In December 2019 the Commission was tracking to a probable 'year-end' figure of about 5,400 enquiries and complaints received.

Due to the influx of COVID-19-related enquiries and complaints from January 2020 onwards, the

actual year-end figure at 30 June 2020 was 5915, our second-highest volume ever.

The graph below shows the varying volume received each month. It started to increase in January 2020, with a peak in May 2020 of 745 enquiries and complaints received.

Enquiries and complaints received per month



Of the 1445 complaints of alleged unlawful discrimination we received in 2019-20, the five main prohibited grounds cited were 'race-related' complaints (383), disability (249), sex (110), age (93), and sexual harassment (69). These five grounds have been consistently the most cited over recent years.

The table below shows the last three years' numbers of these five most-cited grounds of alleged unlawful discrimination. Compared with the two previous years there are similar figures for race-related complaints in 2019-20, a significant decrease in complaints citing the ground of disability, and lesser decreases on the grounds of sex, age, and sexual harassment.

In the 2019-20 year, the Commission closed 5641 enquiries and complaints. Many were resolved by early resolution and 'shuttle mediation'. That is, through contact with the mediator to both parties either by phone or email, with exchanges of information and discussion, without having an actual mediation meeting 'in person'.

Traditionally, only about one in ten complaints of alleged discrimination allocated to mediators ends up in an 'in person' mediation meeting, as the complaint is often resolved by early resolution or 'shuttle mediation'. The COVID-19

restrictions meant we were unable to offer 'in person' mediation meetings during the lock down and subsequent limitations. Complainants were offered virtual mediations by Zoom or Skype. The vast majority opted to wait for 'in person' mediations once the restrictions moderated.

The Commission held 104 'in person' mediation meetings in 2019-20. Of these, 60 were held in July to October 2019, 35 in November 2019 to February 2020. Only nine were held in March to June 2020, as a result of the lockdown and COVID-19 restrictions. Based on 1445 complaints of alleged unlawful discrimination we would have expected to complete about 140 'in person' mediations. Once the COVID-19 restrictions eased we had a backlog of 'in person' mediations to schedule. Of the 104 mediations held in 2019-20, 84 (77 percent) were resolved or partly resolved.

Our 0800/Infoline noted an increase in calls from people seeming distressed, especially as a result of the pandemic. This was particularly in the area of employment, and from family members who had vulnerable elderly whānau in rest homes. There were also many enquiries and complaints in relation to mental health.

Five most cited grounds for discrimination by year

Ground of discrimination	2017-18	2018-19	2019-20
Race-related	426	369	383
Disability	425	411	249
Sex	244	183	110
Age	150	135	93
Sexual harassment	123	106	69

Mediation Case Studies

PASSPORT PROCESS

A mediation resulted from a complaint that the Department of Internal Affairs passport application form was discriminatory as it requires more steps for a person to get a passport with a gender classification of X than for a classification of F or M. The mediation resulted in an agreement that the requirement for a statutory declaration would be removed from the application form; a tick box field 'gender diverse' would be included on the form which would generate an X on the passport. Information would be provided on the application form which would instruct the applicant on the implications of having X on their passport.

CHANGING THE WORKPLACE CULTURE

An employee, with assistance from his union, complained to his employer about co-workers making comments of a racial nature, over several years. The remarks included referring to him as a 'black'. He also heard comments made to other Māori employees. The mediation resulted in an agreement that the company would hold a session on respectful relationships at work; the employee would make a presentation about harassment and the impact racial harassment has had on him; the company's Harassment Policy would be updated; and the company will create a cultural committee in the workplace to take the lead on issues of diversity and cultural understanding.

RECRUITMENT QUESTIONS

A woman applied for a job and was asked on the application form for her date of birth, marital status, the number of dependants she had, her country of birth, and whether she had any disabilities. The mediation resulted in the company agreeing to remove questions that appear to discriminate or indicate an intention to discriminate from the application form.

Some examples of other enquiries and complaints

- During the COVID-19 lockdown, supermarket staff limited the number of items she bought as they thought she was a trader, because she is Asian.
- During the COVID-19 lockdown, a courier signed her parcel as "COVID-19" when he delivered it because she is Asian.
- A complaint a dairy was selling "golliwog" dolls and should stop because they cause racist suffering to African Americans and people of colour.
- Complaints were received that a DHB was implementing a policy to prioritise Māori and Pacific people on elective surgery waiting lists.
- Many complaints about a social media sermon that people thought was homophobic and racist.

The Office of Human Rights Proceedings

Te Tari Whakatau Take Tika Tangata

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

The Director of Human Rights Proceedings is required to report annually to the Minister on the Director's decisions following applications for free legal representation in the Human Rights Review Tribunal (Tribunal).¹²

The Office has had a busy year of decision-making, settlement negotiations and appearances at the Tribunal. COVID-19 has had some impact on a number of cases which were scheduled to be heard by the Tribunal but the ability of the Director and staff to work remotely, when required, has enabled the Office to continue with most of its work uninterrupted. The Office has been strengthened during the reporting year by the appointment of a new Auckland-based solicitor.

Summary of decisions made

The Director made 65 decisions on applications for representation in the Tribunal. Of those, the Director decided to grant representation to 19 applicants: 10 grants were for representation in the Tribunal, and nine were for representation for settlement attempts. One additional matter was formally referred back to the Human Rights Commission for mediation.

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



Michael Timmins is the Director of Human Rights Proceedings where his office brings cases under the Human Rights and Privacy Acts to the Human Rights Review Tribunal. Prior to taking up this appointment, he had worked internationally as an expert on international human rights law.

Expressed as a percentage, the Director provided representation to 30 percent of applicants overall.

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

Some 40 percent of the decisions made concerned complaints under Part 1A of the Human Rights Act 1993 (HRA)¹³ as against 60 percent that concerned complaints under Part 2 of the HRA.

¹² 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).

¹³ 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).

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 ¹⁴	Decision
District Health Board (2)	Disability (2)	No (2)
University/Educational Institute (3)	Race (1) Family status (1) Disability (1)	No (1) NFA ¹⁵ (1) No (1)
New Zealand Police (1)	Disability (1)	No (1)
Regional Councils (2)	Race (1) Age (1)	NFA (1) No (1)
Ministry of Social Development (2)	Disability (2)	No (1) Yes (1)
Department of Corrections (2)	Race (1) No jurisdiction (1)	No (1) NFA (1)
Ministry of Education (1)	Political opinion (1)	No (1)
Ministry of Justice (3)	Age (1) Sexual orientation (2)	No (1) RB ¹⁶ (1) Yes (1)
Immigration New Zealand (1)	Ethnic/national origins (1)	No (1)
Employment Relations Authority (1)	Disability (1)	No (1)
Minister/Associate Minister/ Ministry of Health (3)	Employment status (1) Disability (1) Sex (1)	No (1) No (1) No (1)
Office of the Privacy Commissioner (1)	Disability (1)	No (1)
ACC (1)	Disability (1)	No (1)
Ministry of Business Innovation & Employment (3)	Age (1) Disability (1) Ethnic/national origins (1)	No (1) No (1) Yes (1)

¹⁴ Where an applicant has relied on several grounds, a single primary ground has been isolated.

¹⁵ 'NFA' denotes that the Director decided to take no further action on the application.

¹⁶ 'RB' signifies a matter that the Director referred back to the Human Rights Commission to attempt alternative dispute resolution.

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.

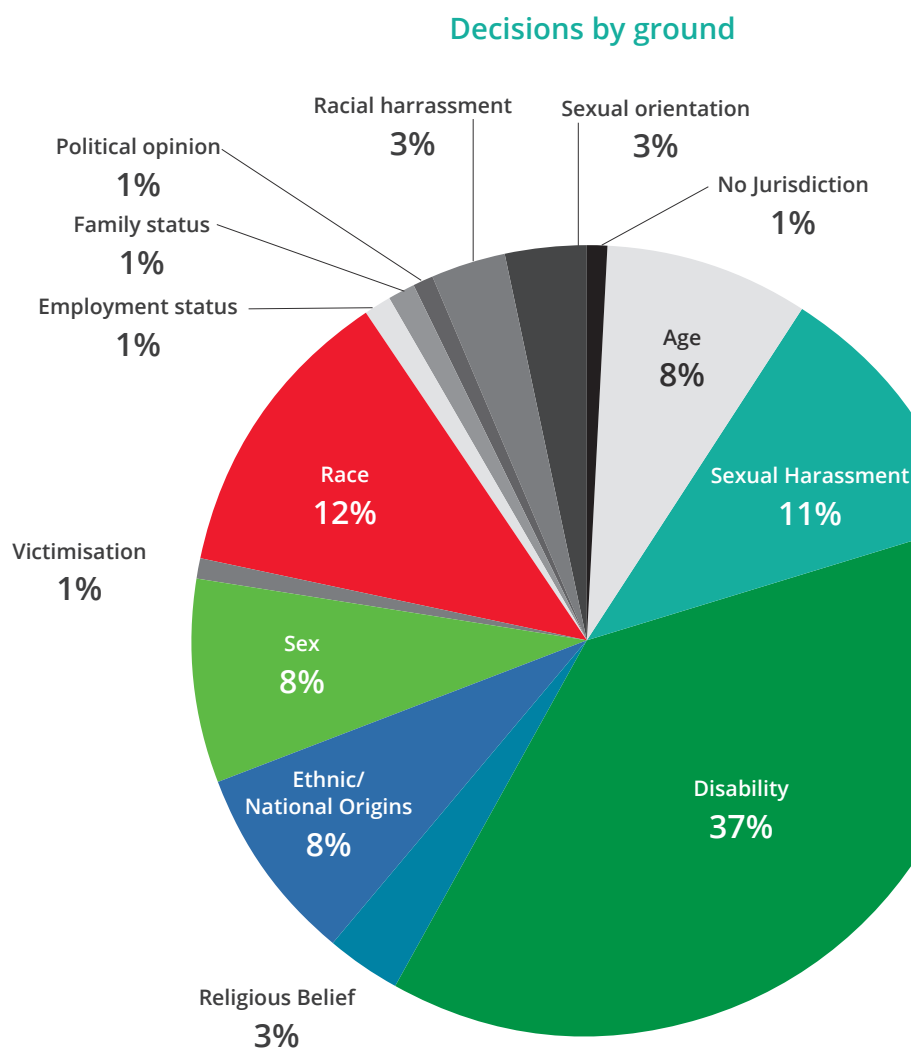
Area	Ground ¹⁷	Decision
Employment (19)	Age (2)	No (2)
	Disability (4)	Yes (1), Yes (S) (3)
	Ethnic/national origins (2)	No (1), NFA ¹⁸ (1)
	Race (2)	No (2)
	Racial harassment (2)	Yes (S) (1), No (1)
	Religious belief (1)	Yes (S) (1)
	Sex (2)	No (2)
	Sexual harassment (4)	Yes (4)
Goods & services (19)	Sexual harassment (2)	Yes (1), No (1)
	Disability (9)	Yes (1), NFA (2), No (6)
	Ethnic/national origins (1)	No (1)
	Sex (2)	No (2)
	Race (3)	Yes (1), NFA (1), No (1)
	Religious belief (1)	Yes (S) (1)
	Victimisation (1)	Yes (S) (1)
Land, housing and other accommodation (1)	Sexual harassment (1)	Yes (S) (1)

¹⁷ See n 14.

¹⁸ See n 15.

Decisions by ground

The following diagram shows all decisions, whether relating to Part 1A or Part 2, made by reference to the alleged prohibited grounds¹⁹ involved in the complaints, as a percentage.



The Director's Privacy Act functions

The Director also has powers, duties and functions under the Privacy Act 1993. Significantly, the Director may bring privacy interference proceedings upon referral from the Privacy Commissioner.

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

This was subsequently settled by the Director before proceedings were filed.

The Director also made 24 decisions on invitations to intervene in proceedings before the Tribunal pursuant to reg 14 of the Human Rights Review Tribunal Regulations 2002. There were no interventions.

¹⁹ See n 14.

Organisational Overview

Our staff are important to us. They are highly professional and passionate people who drive our mahi. We work continuously on ensuring we have a positive and supportive work culture and environment across our organisation, and positive relationships with key external organisations such as the Public Service Association. This approach and our actions support our mahi in relation to the Good Employer Legislation.

During 2019/20, we have continued our commitment to being a good employer, with our focus being on the following three pillars:

- Wellbeing and balance
- People capability
- Organisational culture.

Good Employer

We are committed to being a good employer. The principles and practice of equal employment opportunities are embedded in our human resources policies. In 2019/20 the Commission focused on the following processes and practices.

Wellbeing and Balance

The Commission offers a flexible working environment which helps support our staff achieving their life/work balance. From March 2020, this approach was applied to all staff as a result of the COVID-19 alert levels. Since the country has moved through the alert levels, we have taken a conservative approach, allowing staff to work either remotely or in one of our offices, as suits their individual needs and circumstances.

Our organisation has an active Health and Safety Committee, that helps focus on key issues facing staff and proactively reports and remedies any issues. We have staff trained in first aid across the Auckland and Wellington offices, desk assessments, including virtual, are available for all staff. The Employee Assistance Programme (EAP) is accessible for all our staff.

People Capability

A key focus during 2019/20 has been on our induction processes and our annual performance management and development approach, with the aim of creating a workforce that is energising, growing and developing.

All staff are welcomed into our whānau with a whakatau, and our induction process has been redefined and rolled out. All staff had performance agreements in place and an annual review, including development plans, undertaken during 2019/20.

Commission policies are continually being reviewed and during the final quarter of 2020 we began work on a new project focused on operational policies.

Organisational Culture

The Commission has committed to becoming a human rights exemplar in our people practices. This is ongoing work and has informed policy development and leadership practice.

The Ask Your Team survey in late 2019, showed increased levels of engagement and positive



Out in the Park hīkoi from Civic Square to Waitangi Park, Wellington was attended by commission staff.

culture from the previous year. Actions taken in response to areas for improvement included the introduction of more systematic programme management.

We support and promote our Code of Conduct which rejects discrimination, harassment, bullying or intimidation. Our policy that addresses these issues and sets out how unacceptable behaviour is dealt with was reviewed and implemented in 2019. The process of reviewing this critical policy was done in partnership with staff.

Climate Sustainability

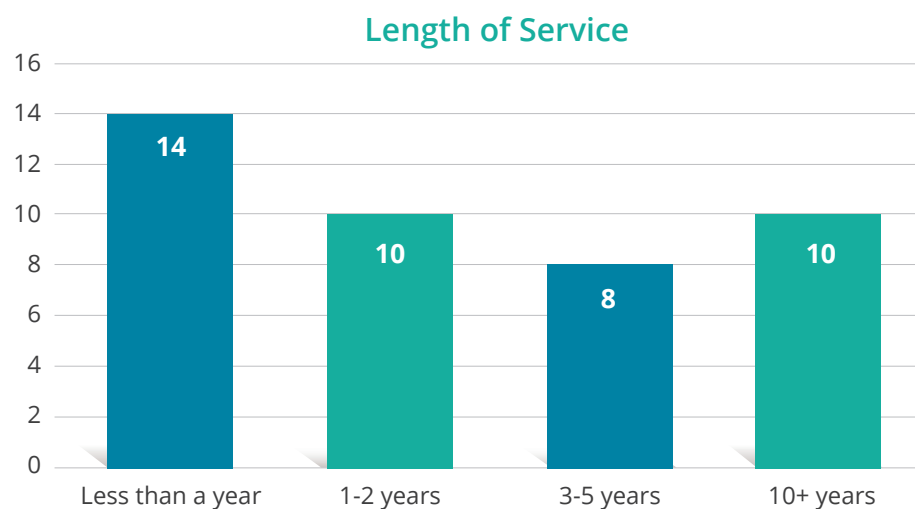
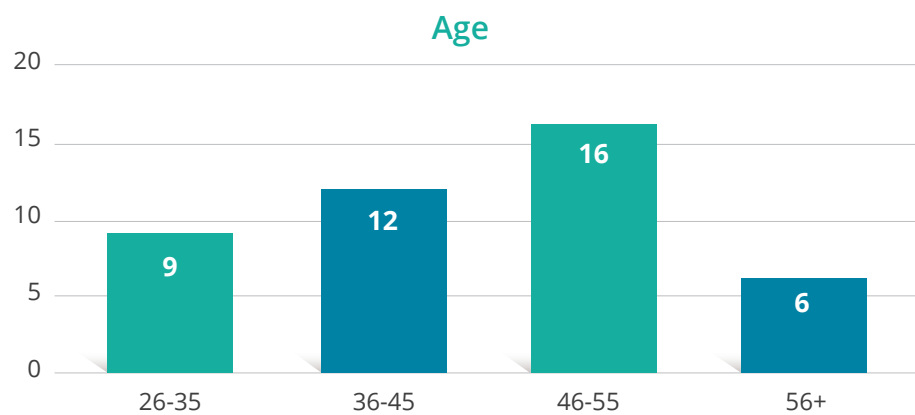
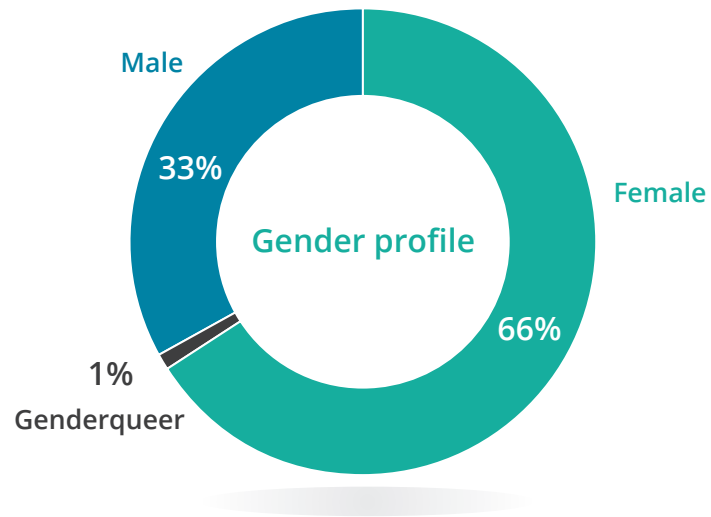
As an organisation, connecting with people and communities is important, and thus creates a

tension for us in terms of reducing our carbon impact. The Commission is continually reviewing and monitoring our air travel, using alternative ways of connecting.

Meeting our Legal Responsibilities

Through our governance, operational and business rules, we ensured we met our good employer requirements and our obligations under the Public Finance Act 1989, the Public Records Act 2005, the State Sector Act 1988, the Crown Entities Act 2004 and other applicable Crown entity legislation. In 2019/20 we undertook the ComplyWith surveys for staff and Commissioners. These continued to show a high level of overall legislative compliance with no material breaches.

Our workforce profile

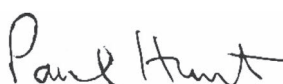


Human Rights Commission Statement of Responsibility for the year ended 30 June 2020

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

1. We have been responsible for the preparation of these financial statements and the statement of performance and for the judgements in them.
2. We have been responsible for any end-of-year performance information provided by the Commission under section 19A of the Public Finance Act 1989, whether or not that information is included in this annual report.
3. We have been responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.
4. We are of the opinion that these financial statements and statement of performance fairly reflect the financial position as at 30 June 2020 and the operating results and cash flows of the Commission for the year ended 30 June 2020.

Approved on behalf of the Board of the Commission



Paul Hunt
Chief Commissioner
Te Amokapua



Paula Tesoriero MNZM
Disability Rights Commissioner
Kaihautu Tika Hauatanga

10 December 2020

Statement of Performance

The Statement of Performance is a report on the Commission's performance against key activities, standards and measures set out in its Statement of Performance Expectations for 2019/20. Results have also been included for the performance measures included in the non-departmental appropriation for Vote Justice for 2019/20 where the Commission has been identified as the reporting agency.

Performance through times of change

The 2019/20 financial year has been one of transition for us as we continue to deliver our new strategic priorities.

The environment has also been particularly challenging with the impact of the COVID-19

pandemic in the final quarter. The nature of the crisis meant we had to respond to risks and opportunities concerning the human rights implications of coronavirus across a number of areas which resulted in a reprioritisation of work within the Commission.

Our longer-term response will reflect the changing context as we move towards recovery.

Reporting results

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

Output class statement – Services from the Human Rights Commission

	Actual 2020 \$000	Budget 2020 \$000	Actual 2019 \$000
Revenue			
Crown	14,518	14,466	9,396
Other	259	286	555
Total revenue	14,777	14,752	9,951
Total expenses	10,901	15,290	10,131
Net surplus/(deficit)	3,876	(538)	(180)

Output performance 2019/20

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

Objective	Measure	Baseline	2018/19 Result	2019/20 Standard	2019/20 Result
Increased reach and relevance	The number of downloads and access to Commission digital information ²⁰	12,000 ²¹	35,097	7% increase to baseline	Achieved 18,324
	The number of subscribers of online human rights learning modules	New measure	New measure	New measure	Achieved 3,866
	The number of engagements per social media posts per month	20,000	New measure	20,000	Achieved 47,010 per month ²² (average)
	Feedback received from stakeholders on key external events held	New measure	New measure	70% of feedback received from participants has a positive rating	Achieved 77%
Increase the understanding of the human rights dimensions of the Treaty of Waitangi (Te Mana I Waitangi)	Feedback received from workshops arranged and held with iwi to progress the human rights dimensions of the Treaty	New measure	New measure	70% of feedback received from participants has a positive rating	Achieved 90%
Building on previous campaigns and engagement with the public in discussions on anti-racism and discrimination, challenge racist attitudes and discriminatory practices	The number of workshops/forums held with relevant community groups	New measure	New measure	At least 5 relevant community engagements	Achieved 14
	Baseline survey completed to identify attitudes to discrimination, racism and inclusion	New measure	New measure	One survey completed	Not achieved ²³

²⁰ This measure is included in the services from the Human Rights Commission's non-departmental appropriation for Vote Justice for 2019/20

²¹ Lower baseline relates to a revised method of calculation

²² COVID-19 led to a large increase in engagement with the Commission's social media content. In February and March there were 174,950 and 99,943 engagements, respectively. This increased the average engagement per month.

²³ Project deferred to 2020/21 to prioritise addressing COVID-19 related impacts

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

Objective	Measure	Baseline	2018/19 Result	2019/20 Standard	2019/20 Result
Legal interventions to promote human rights	Number of legal interventions ²⁴ the Commission engages in related to significant human rights matters ²⁵	No baseline ²⁶	4	At least 2 standard legal interventions per year	Achieved 10 ²⁷

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

Objective	Measure	Baseline	2018/19 Result	2019/20 Standard	2019/20 Result
Monitoring and analysing progress in improving equal employment opportunities in New Zealand and reporting on the outcomes	Crown entities achieve 90% compliance with the good employer measures ²⁸	90%	New measure	92%	Not measured ²⁹

²⁴ The Commission intervenes in legal proceedings in courts and tribunals when there are significant human rights issues involved and where our participation will contribute positively to the development of jurisprudence, policies or practice that will enhance observance of human rights in New Zealand. Legal interventions require significant preparatory work, input and time commitment due to the nature of key human-rights-issue cases brought before the courts and can span multiple reporting years.

²⁵ This measure is included in the services from the Human Rights Commission's non-departmental appropriation for Vote Justice for 2019/20.

²⁶ No baseline indicated due to legal proceedings concluding and the Commission's input ending.

²⁷ 6 new intervention proceedings commenced in 2019/20 and 4 existing intervention proceedings carried over from 2018/19.

²⁸ Relates to Crown entities that are progressing towards 100% compliance.

²⁹ Project discontinued. The Commission has moved away from monitoring crown entities through a webtool to a more proactive model of providing guidance and working in collaboration with the State Service Commission and other parts of the state sector.

Objective	Measure	Baseline	2018/19 Result	2019/20 Standard	2019/20 Result
Coordination of CRPD/EMRIP/ UNDRIP monitoring mechanisms, and OPCAT national mechanism³⁰	Number of national preventive mechanism (NPM) meetings arranged and held related to OPCAT	2 meetings per year	2 meetings held	2 meetings per year	Achieved 3 meetings held
	Number of UNDRIP, CRPD independent monitoring mechanism (IMM) ³¹ meetings arranged and held	2 meetings per year	2 meetings of UNDRIP IMM held and participation in 4 meetings of the CRPD IMM	2 meetings per year	Achieved 4 meetings of UNDRIP IMM held and 5 meetings of the CRPD IMM held
Publication of report on OPCAT national preventive mechanism	OPCAT annual report completed and published	One	OPCAT NPM Annual report published	Report published	Achieved OPCAT annual report published
NPA monitors the Government's actions to address UPR and other international treaty recommendations	Number of updates to the NPA tool to reflect changes to actions	-	2 updates	Twice a year	Not achieved ³³
	Effectiveness of NPA: Review of current NPA model and tool	New measure	New measure	Development of new NPA model monitoring tool	Partial achievement ³⁴

³⁰ The Commission, reporting to United Nation treaty-monitoring and other bodies, works with government and civil society, providing reports, advice and technical assistance in response to periodic compliance examinations.

³¹ The Commission's role as monitoring mechanism (IMM) mandates it to monitor and report on the Government's performance against the obligations in the Convention on the Rights of Persons with Disabilities.

³² This measure is included in the services from the Human Rights Commission's non-departmental appropriation for Vote Justice for 2019/20

³³ Following the government's acceptance of the recommendations arising from the 3rd cycle of the UPR, the Commission is considering a new NPA approach. The development of a new NPA approach will require consultation with government and non-government stakeholders. Some initial discussions have already taken place with the Ministry of Justice. The on-line NPA website, which was linked to the 2nd cycle of UPR recommendations and subject to previous Statement of Performance Expectations has been discontinued.

³⁴ Considerable amount of work was undertaken between July 2019 and December 2019 on the development of a new NPA model. This, however, has been curtailed by reprioritisation of work to address COVID-19 related impacts.

Objective	Measure	Baseline	2018/19 Result	2019/20 Standard	2019/20 Result
Making contributions to the advancement of human rights through international engagement and activities³⁵	Contribution to international ³⁶ human rights engagements and activities ³⁷	No baseline	New measure	At least 4 key engagements per year	Achieved 4
	NZ's compliance with ratified human rights treaties is reported on through timely monitoring reports to UN bodies	Achieved	Achieved	CRPD IMM monitoring report completed	Achieved CRPD monitoring report published

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

Objective	Measure	Baseline	2018/19 Result	2019/20 Standard	2019/20 Result
Human rights are protected by providing an accessible, effective avenue for complaints about discrimination to be resolved	³⁸ Customer satisfaction with the mediation process	75%	78%	75%	Achieved 77% ³⁹
	Responsive and timely resolution of enquiries and complaints as measured by the percentage of complaints of unlawful discrimination closed within one year ⁴⁰	80%	97%	80%	Achieved 94%

³⁵ The Commission participates in several international commitments and engagements, which aim to have a positive impact in the realisation of human rights, not only domestically, but also internationally.

³⁶ May include domestic activities which contribute towards the goal or outcome

³⁷ Includes but not limited to formal submissions to UN bodies; attending and participating in UN treaty body examinations, meetings and other UN processes (e.g. CSW, COSP); contributing to the activities of international NHRI bodies such as GANHRI, APF; arranging and facilitating civil society participation activities and reporting; contributing to the development of international co-operative mechanisms; hosting/facilitating visits to New Zealand by UN/international human rights entities; assistance with the development of domestic human rights policies or strategic plans, and participating in/presenting at key engagements relating to domestic or international human rights mechanisms and events

³⁸ This measure is included in the services from the Human Rights Commission's non-departmental appropriation for Vote Justice for 2019/20

³⁹ There were 236 Mediation Surveys sent out from RADAR during the period 1 July 2019 to 8 November 2019 and 39 sent out from Te Matatuhi during the period 9 November 2019 to 30 June 2020, giving a total of 275 sent out between 1 July 2019 and 30 June 2020. We received 65 responses within this time frame, giving an overall response-rate of 23.64%. Out of the 65 responses received, 50 were either satisfied or very satisfied with the mediation process, giving a satisfaction rate of 77%. The margin of error is +/- 11 percentage points at the 95% confidence level. Google Forms has some limitations. Records can be deleted and modified, and the reported result may not be completely free from error.

⁴⁰ This measure is included in the services from the Human Rights Commission's non-departmental appropriation for Vote Justice for 2019/20.



Chief Commissioner Paul Hunt and Equal Employment Opportunities Commissioner Saunoamaali'i Karanina Sumeo visited Ihumātao. In August 2019 the commission published the report *International human rights perspectives on Ihumātao*.

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

Objective	Measure	Baseline	2018/19 Result	2019/20 Standard	2019/20 Result
Responsive and timely decision making	Percentage of applications decided within four months ⁴¹	80%	64%	80%	Achieved 87%

⁴¹ This measure is included in the services from the Human Rights Commission's non-departmental appropriation for Vote Justice for 2019/20

Financial Statements

Statement of Comprehensive Revenue and Expense for the year ended 30 June 2020

	Notes	Actual 2020 \$000	Budget 2020 \$000	Actual 2019 \$000
Revenue				
Revenue from the Crown		14,518	14,466	9,396
Interest received		93	90	82
Other revenue		166	196	473
Total revenue	2	14,777	14,752	9,951
Expenses				
Personnel costs	3	7,771	8,204	7,143
Other expenses	4	1,488	1,755	1,386
Projects and programmes		1,147	4,744	1,042
Travel costs		309	423	403
Depreciation and amortisation		186	164	157
Total expenses		10,901	15,290	10,131
Net surplus/deficit		3,876	(538)	(180)
Other comprehensive revenue and expense		-	-	-
Total comprehensive revenue and expense		3,876	(538)	(180)

Explanations of major variances against budget are provided in Note 17.
The accompanying notes form part of the financial statements.

Statement of Financial Position as at 30 June 2020

	Notes	Actual 2020 \$'000	Budget 2020 \$'000	Actual 2019 \$'000
Equity				
Accumulated funds		5,373	1,061	1,497
Total equity		5,373	1,061	1,497
Current assets				
Cash and cash equivalents		4,716	386	550
Term deposits		1,000	750	1,000
Receivables	5	62	43	4
Prepayments		39	118	62
Total current assets		5,817	1,297	1,616
Current liabilities				
Payables	6	459	283	412
GST payable		314	135	112
Employee entitlements	7	510	413	280
Total current liabilities		1,283	831	804
Working capital		4,534	466	812
Non-current assets				
Property, plant and equipment	8	719	702	823
Intangible assets	9	232	-	-
Total non-current assets		951	702	823
Non-current liabilities				
Payables	6	21	22	40
Employee entitlements	7	91	85	98
Total non-current liabilities		112	107	138
Net assets		5,373	1,061	1,497

Explanations of major variances against budget are provided in Note 17.
The accompanying notes form part of the financial statements.

Statement of Changes in Equity for the year ended 30 June 2020

	Notes	Actual 2020 \$000	Budget 2020 \$000	Actual 2019 \$000
Balance at 1 July		1,497	1,599	1,677
Total comprehensive revenue and expense		3,876	(538)	(180)
Balance at 30 June		5,373	1,061	1,497

Statement of Cash Flows for the year ended 30 June 2020

	Notes	Actual 2020 \$000	Budget 2020 \$000	Actual 2019 \$000
Cash flows from operating activities				
Receipts from the Crown		14,518	14,466	9,396
Receipts from other sources		106	177	305
Interest received		95	85	116
Payments to commissioners and employees		(6,507)	(8,203)	(5,726)
Payments to suppliers		(3,925)	(6,920)	(4,282)
Goods and services tax (net)		202	-	(23)
Net cash flow from operating activities		4,489	(395)	(214)
Cash flows from investing activities				
Maturity of term deposits		3,016	1,000	2,500
Sales of property, plant and equipment		2	-	-
Placement of term deposits		(3,016)	(750)	(1,800)
Purchases of property, plant and equipment		(63)	(47)	(61)
Purchases of intangible assets		(262)	-	-
Net cash flow from investing activities		(323)	203	639
Net increase/(decrease) in cash		4,166	(192)	425
Cash and cash equivalents at the beginning of the year		550	578	125
Cash and cash equivalents at the end of the year		4,716	386	550

Explanations of major variances against budget are provided in Note 17.
The accompanying notes form part of the financial statements.

Notes to the Financial Statements for the year ended 30 June 2020

1 Statement of accounting policies

Reporting entity

The Human Rights Commission is a Crown entity as defined by the Crown Entities Act 2004. The Commission's functions and responsibilities are set out in the Human Rights Act 1993 and Crimes of Torture Act 1989 and 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 2020 and were approved by the Board of the Commission on 10 December 2020.

Basis of preparation

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

Statement of compliance

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

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

These financial statements comply with PBE accounting standards.

Presentation currency and rounding

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

Summary of significant accounting policies

Revenue

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

Revenue from the Crown

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

Interest received

Interest revenue is recognised using the effective interest method.

Rental revenue

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

Provision of services

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

Grants received

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

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

Project and programme costs

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

Leases

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are recognised in the surplus or deficit in the statement of comprehensive revenue and expense as a reduction in rental expense over the lease term.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and funds on deposit at banks with an original maturity of three months or less. While cash and cash equivalents at 30 June 2020 are subject to the expected credit loss requirements of PBE IFRS 9, no loss allowance has been recognised because the estimated loss allowance for credit losses is trivial.

Term deposits

Term deposits include funds on deposit at banks with an original maturity of more than three months and are initially measured at the amount invested. Term deposits which will be recovered more than three but no more than twelve months after the reporting date are classified as current. Term deposits which will be recovered more than twelve months after the reporting date are classified as non-current and the amount expected to be recovered after more than 12 months is disclosed.

Receivables

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

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

Property, plant and equipment

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

Additions

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

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

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported as a net amount in the surplus or deficit in the statement of comprehensive revenue and expense.

Subsequent costs

Costs incurred after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Commission and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit in the statement of comprehensive revenue and expense as they are incurred.

Depreciation

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

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

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

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end. During the current financial year, a significant number of items with nil book value were reviewed as part of this process and adjusted accordingly.

Intangible assets

Software acquisition

When configuring and implementing software solutions, the Commission assesses whether related expenditure creates an item that can be identified and separated from the Commission, is under the control of the Commission, and will provide future economic benefits or service potential. Acquired computer software is

capitalised based on the costs incurred to acquire and bring to use the specific software. Where such criteria are not met, costs to configure software are expensed.

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

Configuration of cloud-based software subscriptions

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

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

All other costs incurred are expensed.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit in the statement of comprehensive revenue and expense.

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

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

Cash-generating assets

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

Non-cash-generating assets

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

Value in use is determined using an approach based on depreciated replacement cost or restoration cost. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit in the statement of comprehensive revenue and expense. The reversal of an impairment loss is also recognised in the surplus or deficit in the statement of comprehensive revenue and expense.

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

Payables

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

Employee entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement leave, have been calculated on an actuarial basis and are classified as non-current liabilities. The calculations are based on:

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

Superannuation schemes

Defined contribution schemes

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

Commitments

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

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

Accumulated funds

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

Goods and services tax (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables which are stated on a GST inclusive basis. Where GST is not recoverable as input tax it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, Inland Revenue (IRD) is presented in the statement of financial position.

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

Commitments and contingencies are disclosed exclusive of GST.

Income tax

The Commission is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Budget figures

The budget figures are derived from the Statement of Performance Expectations approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with New Zealand GAAP using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Critical accounting estimates and assumptions

In preparing these financial statements, the Commission has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

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

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

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

Retirement and long-service leave

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

Comparative information

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

2 Revenue

	2020 \$000	2019 \$000
Revenue from non-exchange transactions		
Revenue from the Crown	14,518	9,396
Other revenue	27	220
Total revenue from non-exchange transactions	14,545	9,616
Revenue from exchange transactions		
Interest received	93	82
Other revenue	139	253
Total revenue from exchange transactions	232	335
Total revenue	14,777	9,951

3 Personnel costs

	2020 \$000	2019 \$000
Salaries and wages	6,408	5,499
Employer contributions to defined contribution plans	167	125
Increase/(decrease) in employee entitlements	161	38
Other ⁴²	1,035	1,481
Total personnel costs	7,771	7,143

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 \$628,000 higher than last year due to lower rates of position vacancy, including the appointment of the Race Relations Commissioner and members of the management team.

Note 7 details employee entitlements owing at balance date.

4 Other expenses

	2020 \$000	2019 \$000
Operating lease expense	492	456
Information and communications technology	440	273
Other operating costs	556	657
Total other expenses	1,488	1,386

5 Receivables

	2020 \$000	2019 \$000
Receivables under exchange transactions		
Accrued revenue	61	3
Debtors	1	1
Total receivables under exchange transactions	62	4
Receivables under non-exchange transactions		
Debtors	-	-
Total receivables under non-exchange transactions	-	-
Total receivables	62	4

⁴² Relates to short-term contractors, recruitment and professional development.

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

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

6 Payables

	2020 \$000	2019 \$000
Current portion		
Payables under exchange transactions		
Creditors	349	317
Lease incentive	19	19
Total current payables under exchange transactions	368	336
Payables under non-exchange transactions		
Revenue received in advance	-	7
PAYE tax payable	91	69
Total current payables under non-exchange transactions	91	76
Total current portion	459	412
Non-current portion		
Payables under exchange transactions		
Lease incentive	21	40
Total non-current payables under exchange transactions	21	40
Total non-current portion	21	40
Total payables	480	452

7 Employee entitlements

	2020 \$000	2019 \$000
Current portion		
Accrued salaries	103	41
Annual leave	366	211
Retirement and long service leave	41	28
Total current portion	510	280
Non-current portion		
Retirement and long service leave	91	98
Total non-current portion	91	98
Total employee entitlements	601	378

Employee entitlements payable at 30 June 2020 were \$223,000 higher than last year because of less annual leave taken during the period. 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 1.63 percent (2019: 2.23 percent) and an inflation factor of 2.72 percent (2019: 3.1 percent) were used.

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

8 Property, plant and equipment

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

	Equipment \$000	Furniture & Fittings \$000	Leasehold Improvements \$000	Total \$000
Cost				
Balance at 1 July 2018	431	327	781	1,539
Additions	63	1	-	64
Disposals	(9)	-	-	(9)
Balance at 30 June 2019	485	328	781	1,594
Balance at 1 July 2019	485	328	781	1,594
Additions	51	1	-	52
Disposals	(256)	(27)	-	(283)
Balance at 30 June 2020	280	302	781	1,363
Accumulated depreciation and impairment losses				
Balance at 1 July 2018	294	201	125	620
Depreciation expense	75	16	66	157
Eliminate on disposal	(6)	-	-	(6)
Balance at 30 June 2019	363	217	191	771
Balance at 1 July 2019	363	217	191	771
Depreciation expense	73	16	66	155
Eliminate on disposal	(255)	(27)	-	(282)
Balance at 30 June 2020	181	206	257	644
Carrying amounts				
At 1 July 2018	137	126	656	919
At 30 June and 1 July 2019	122	111	590	823
At 30 June 2020	99	96	524	719

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 (2019: nil).

9 Intangible assets

Movements for each class of intangible asset are as follows:

	Acquired Software \$000	Trademarks \$000	Total \$000
Cost			
Balance at 1 July 2018	88	4	92
Disposals	-	-	-
Balance at 30 June 2019	88	4	92
Balance at 1 July 2019	88	4	92
Additions	263	-	263
Disposals	(88)	(4)	(92)
Balance at 30 June 2020	263	-	263
Accumulated amortisation and impairment losses			
Balance at 1 July 2018	88	3	91
Amortisation expense	-	1	1
Eliminate on disposal	-	-	-
Balance at 30 June 2019	88	4	92
Balance at 1 July 2019	88	4	92
Amortisation expense	31	-	31
Eliminate on disposal	(88)	(4)	(92)
Balance at 30 June 2020	31	-	31
Carrying amounts			
At 1 July 2018	-	1	1
At 30 June and 1 July 2019	-	-	-
At 30 June 2020	232	-	232

There are no restrictions over the title of the Commission's intangible assets, nor are any intangible assets pledged as security for liabilities (2019: nil).

10 Capital commitments and operating leases

Capital commitments

At the balance date there were no capital commitments (2019: nil).

Operating leases

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

	2020 \$000	2019 \$000
Not later than one year	331	311
Later than one year and not later than five years	1,325	1,244
Later than five years	1,017	1,265
Total non-cancellable operating leases	2,673	2,820

A significant portion of the total non-cancellable operating lease expense relates to the lease of one floor of an office building in Auckland, part of which is subleased to the Energy Efficiency and Conservation Authority (EECA). The initial term ends in August 2022 with an option to renew for a further six years and final expiry date of August 2028. The Commission has assumed it will exercise the renewal.

The remainder of the non-cancellable operating lease expense relates to the lease of a small

portion of floor space in the Christchurch Integrated Government Accommodation campus. The lease expires in November 2027.

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

The Commission also occupies office space in Wellington, on a shared services arrangement with EECA.

11 Contingencies

Contingent liabilities

Make-good obligations

If the Commission does not exercise the option to renew the lease of its Auckland office space, then, upon expiry of the lease, it must make-good the premises. The make-good obligations require all chattels and leasehold improvements be removed and the premises reinstated. The Commission has assumed it will exercise the option to renew (2019: same).

Contingent assets

The Commission has no contingent assets (2019: nil).

12 Related party transactions and key management personnel

The Commission is a wholly owned entity of the Crown.

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

dealing with a party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Key management personnel compensation

	2020 \$000	2019 \$000
<i>Commissioners and Director of Human Rights Proceedings</i>		
Total remuneration	\$1,309	\$973
Full-time equivalent members	4.8	3.5
<i>Senior Management Team</i>		
Total remuneration	\$1,472	\$1,569
Full-time equivalent members	8.3	7.3
Total key management personnel compensation	\$2,781	\$2,542
Total full-time equivalent personnel	13.1	10.8

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

During the year, the number of Commissioners in office changed from three full-time Commissioners to four full-time Commissioners, with the Race Relations Commissioner taking up office in August 2019.

13 Commissioners' and other committee members' remuneration

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

There were no accrued leave entitlements paid to Commissioners vacating office during the year (2019: nil).

Position	Member	Term started	Term ended	2020 \$000	2019 \$000
Chief Commissioner	Paul Hunt	14 Jan 19	-	362	165
Director of Human Rights Proceedings	Michael Timmins	11 Mar 19	-	241	74
Acting Chief Commissioner	Paula Tesoriero	25 May 18	14 Jan 19	-	185
Disability Rights Commissioner	Paula Tesoriero	31 Jul 17	-	247	117
Equal Employment Opportunities Commissioner	Karanina Sumeo	5 Nov 18	-	247	160
Race Relations Commissioner	Meng Foon	26 Aug 19	-	209	-
Audit Committee Chair	Graeme Mitchell	-	-	1	2
Director of Human Rights Proceedings	Robert Kee	15 Oct 12	21 Mar 19	-	186
Equal Employment Opportunities Commissioner	Jackie Blue	4 Jun 13	25 Oct 18	-	86

Indemnity insurance

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

14 Employee remuneration

As a Crown entity, the Commission is required to disclose the number of employees to whom, during the financial year, remuneration was paid or payable, the total value of which is or exceeds \$100,000 per annum. Total remuneration includes salary, cash allowances, bonuses, incentive payments, and other benefits included in the employee's total remuneration

package, such as superannuation contributions. It also 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, in \$10,000 bands. 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	
	2020	2019
\$100,000 - \$110,000	4	6
\$110,001 - \$120,000	3	1
\$120,001 - \$130,000	3	5
\$130,001 - \$140,000	3	-
\$140,001 - \$150,000	2	3
\$150,001 - \$160,000	-	-
\$160,001 - \$170,000	-	-
\$170,001 - \$180,000	1	1
\$180,001 - \$190,000	-	1
\$190,001 - \$200,000	-	-
\$200,001 - \$210,000	-	1
\$210,001 - \$220,000	-	-
\$220,001 - \$230,000	-	-
\$230,001 - \$240,000	-	-
\$240,001 - \$250,000	-	-
\$250,001 - \$260,000	1	-

Cessation payments

During the year ended 30 June 2020, no payments were made to employees in relation to cessation of employment (2019: two employees, total \$223,800).

15 Events after the balance date

There were no significant events after the balance date.

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:

	2020 \$000	2019 \$000
<i>Financial assets measured at amortised cost</i>		
Cash and cash equivalents	4,716	550
Term deposits	1,000	1,000
Receivables	62	4
Total financial assets measured at amortised cost	5,778	1,554
<i>Financial liabilities measured at amortised cost</i>		
Payables (excluding revenue in advance and taxes payable)	389	316
Total financial liabilities measured at amortised cost	389	316

17 Explanation of major variances from budget

Statement of comprehensive revenue and expense

Revenue

Revenue from the Crown was more than budgeted due to a contribution received late in the financial year to support a COVID-19 related anti-racism awareness campaign. Other revenue was less than budgeted due to expected secondee arrangements not eventuating.

Expenses

Events of the financial year saw a refresh of the management team, with the appointment of the Chief Executive, commencing in August 2019. The management team designed and

implemented a programme management methodology to support the outcomes expressed in the Statement of Performance Expectations. With the onset of the COVID-19 pandemic, this methodology was embraced across the Commission to retain transparent collaboration while physically absent from each other. These factors necessitated a shift to resourcing Commission work programmes internally, while access to external resources were restricted. This reduced spend across the Commission compared to budget.

Projects and programme costs were less than budgeted primarily due to timing caused by the COVID-19 pandemic. The Commission



The BLACKCAPS and West Indies national cricket teams “take a knee” in Auckland at the first T20 Match, during the West Indies Tour of New Zealand in November 2020. Earlier in the year, the BLACKCAPS and WHITE FERNS cricket teams supported the commission’s anti-racism campaign - the Voice of Racism (www.VoiceOfRacism.co.nz). The campaign was the second stage of the commission’s Give Nothing to Racism campaign. Photo courtesy of Photosport and New Zealand Cricket.

received funding for two significant projects and programmes that were anticipated to be fully completed during the period. The duration of both projects have been extended through to the next financial period. Some planned projects and programmes were delayed by the pandemic in the latter stages of the financial period.

Personnel costs were less than budgeted, reflecting periods of vacant positions that were in part offset by temporary capacity arrangements. The impact of COVID-19 delayed the recruitment programme somewhat. These vacancies also resulted in less other expenses incurred and less travel incurred, in support of staff work programmes.

Statement of financial position

Cash and cash equivalents are higher than budgeted due to the unbudgeted surplus result. Receipt of other revenues late in the year delayed associated spending activities, that had the effect of increasing supplier and tax payables at year end.

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

Statement of cash flows

Payments to commissioners and employees were less than budgeted due to several employment vacancies, including fixed term vacancies intended to progress projects. Payments to suppliers were less than budgeted due to the decrease in expenditure activity especially in the latter stages of the year.

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

18 Assessment of COVID-19 Pandemic on Commission operations

Impact on organisational performance

During the periods of lockdown restrictions, service delivery was impacted where in-person meetings, mediations and community gatherings could not occur. With the restrictions on international and domestic travel, the Commission has relied on video conferencing platforms to engage with the public. Travel and border restrictions have also likely dissuaded staff from using their annual leave.

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

The Commission continued with its annual performance objectives during the COVID-19 pandemic. A work programme was established to recognise and acknowledge COVID-19 as a human rights emergency and to coordinate

our response. While this programme received resourcing reassigned from existing work programmes, the outcomes expected remain aligned to the Commission's existing objectives.

Impact on the financial statements

There are no significant assumptions, estimates, or financial balances that require an assessment of impairment. There are no significant outlays of cash to invest in a response to this pandemic.

In addition to the variance disclosures in Note 17, operational expenditure, in the form of mobile data, cleaning services and safety equipment usage, have increased in line with our response. Savings from restrictions on domestic and international travel were interchanged with higher use of video conferencing applications. Furthermore, because staff have not taken their annual leave, this has resulted in a higher leave liability, at year end.

It should be noted that salary increase restrictions were applied from July 2020, affecting the Commissioners and the Director of Human Rights Proceedings. Further to this, it was decided that staff earning over \$100,000 salary would not get a salary increase for the next financial period.

Independent Auditor's Report

To the readers of Human Rights Commission's financial statements and performance information for the year ended 30 June 2020

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

Opinion

We have audited:

- the financial statements of the Human Rights Commission on pages 38 to 58, that comprise the statement of financial position as at 30 June 2020, the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- the performance information of the Human Rights Commission on pages 4 to 8 and 32 to 37.

In our opinion:

- the financial statements of the Human Rights Commission on pages 38 to 58:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2020; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Standards Reduced Disclosure Regime; and
- the performance information on pages 4 to 8 and 32 to 37:
 - presents fairly, in all material respects, the Human Rights Commission's performance for the year ended 30 June 2020, including:
 - for each class of reportable outputs:
 - its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
 - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year; and
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure;
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 10 December 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below, and we draw attention to the impact of Covid-19 on the Human Rights Commission. 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.

Emphasis of matter – Impact of Covid-19

Without modifying our opinion, we draw attention to the disclosures about the impact of Covid-19 on the Human Rights Commission as set out in Note 17 and 18 to the financial statements and page 32 of the performance information.

Basis for our opinion

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 2 to 3 and 9 to 31, but does not include the financial statements and the performance information, and our auditor's report thereon.

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

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

Independence

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

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



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





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