Annual Report 2013
Pūrongo ā Tau 2013

Human Rights Commission
Te Kāhui Tika Tangata
Te Kāhui Tika Tangata is the korowai or cloak of the Human Rights Commission.

Te kāhui embraces those who gather together under the kaupapa of human rights and symbolises both their protective role and the Commission’s role in promoting them.

Tika tangata refers to our human rights and responsibilities, suggesting the highest imperatives of respect and conduct.

The design of the Commission’s logo derives from the traditional art of Taniko, the weaving used to make korowai. Taniko is a uniquely New Zealand art form. In particular, the knots and hanging threads at the bottom of the cloak are characteristic of the design.

The Commission’s logo symbolises the many muka or strands that are woven together, representing both the uniqueness of individuals and our collective identity – our diversity and our unity. The muka emphasise our interconnectedness and interdependence. The pona (knot) secures the threads. Together they make up the korowai of our human rights and responsibilities.

**He tangata kē koutou**
**He tangata kē mātou**
**I roto i tēnei whare**
**Tātou tātou e**

*Cover photograph:*
Accessible Christchurch flashmob, Cashel St Mall, 1 December, 2012.

*Back cover photographs (from left):*
United Voices protest march, Hagley Park, 1 September 2012;
Photographer: Margaret MacDonald
Report of the

**Human Rights Commission**

**Te Kāhui Tika Tangata**

And

**The Office of Human Rights Proceedings**

**Te Tari Whakatau Take Tika Tangata**

For the year ended 30 June 2013


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Kaihautū Örātanga Mahi

Dame Susan Devoy
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Kaihautū Whakawhanaunga ā Iwi

Paul Gibson
Disability Rights Commissioner
Kaihautū Tika Hauātanga

Karen Johansen
Commissioner
Kaihautū

David Rutherford
Chief Commissioner
Te Amokapua

Hon Judith Collins
Minister of Justice

Minister
Pursuant to section 150 of the Crown Entities Act
2004, I hereby transmit to you the Annual Report
of the Human Rights Commission for the year
ended 30 June 2013.

Yours faithfully

David Rutherford
Chief Commissioner
Te Amokapua

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Ka noho ā tahi ngā tāngata o Aotearoa, ka whakaute ngātahi i te mana tāngata me ngā tika tāngata

The phrase expresses a vision that the Human Rights Commission shares with most people who live here: “New Zealand is a world leader in realising human rights and respecting the human dignity of diverse peoples.”

New Zealanders can be proud of generally high levels of realisation of human rights. There has been significant progress in settling historic breaches of the Treaty of Waitangi; the Better Public Services programme recognises the need to address inequality in education, health and employment and enhances government accountability. The passage of the Marriage (Definition of Marriage) Amendment Act 2013 showed that significant human rights milestones are not confined to New Zealand’s past, but through the commitment and engagement of political leadership and civil society, are very much a feature of the present.

Challenges remain. Many Cantabrians experienced their third winter in damaged homes or sub-standard temporary accommodation. There is increased concern about the psychosocial health caused by poor housing and financial uncertainty caused by delays in resolution of insurance issues and/or increased housing costs. On a regular basis the Commission has engaged with Canterbury residents and resident groups whose difficulties centre on issues such as participation, housing, psychosocial health and finance/insurance issues that are contributing to those issues.

The Commission’s response has been to advocate for leadership and better coordination and communication between the agencies involved in the Canterbury recovery.

As the country’s national human rights institution the Commission continues to have an important role to monitor the breadth of human rights impacts of the recovery. The Commission’s monitoring is alongside other accountability mechanisms such as the Office of the Auditor General, the Office of the Ombudsman, the Serious Fraud Office and the Insurance and Savings Ombudsman.

This year the Commission worked alongside the Ministry of Foreign Affairs and Trade on public consultation for New Zealand’s second Universal Periodic Review (UPR) of human rights, due to take place in early 2014. The level of involvement in the UPR process by civil society organisations is unprecedented in New Zealand and very high by world standards. This bodes well for the UPR process as it is completed over the next financial year.

The Commission will be working with Government and civil society on the country’s second National Action Plan for Human Rights in the coming year. It is important to stress that the National Action Plan for Human Rights is New Zealand’s action plan, not just the Commission’s action plan. The Ministry of Justice will coordinate the Government input into the second National Action Plan for Human Rights. The Commission and Government have agreed to use the UPR process as the situational analysis for the development of the National Action Plan for Human Rights. The development of the National Action Plan for Human Rights will be linked to the Government’s 2014 and beyond planning process. The Commission believes that periodic development of National Plans for Action for Human Rights around the four and a half year UPR cycles will lead to
greater public sector integration, clearer accountability and enhanced engagement with civil society. The initial level of involvement of civil society in the UPR is very encouraging. Public consultation on the UPR has revealed consensus on the need to incorporate human rights into the heart of decision-making. This has in turn led to the Commission’s focus on improving the consideration of human rights in government decision-making and the Commission made a number of recommendations to that end. These include:

- a human rights education programme for MPs and senior civil servants to ensure that policy and legislation is informed by a human rights approach and decision making is consistent with New Zealand’s human rights obligations
- the Cabinet Manual explicitly requires identification of any implications for international human rights commitments in policy, legislation or regulation
- formal tabling in Parliament of concluding observations of UN treaty bodies
- parliamentary urgency to be used only in exceptional circumstances and only with bi-partisan support
- protection of property rights in the New Zealand Bill of Rights Act 1990
- explicit statutory recognition of economic, social and cultural rights, including the availability of judicial and alternative dispute resolution remedies where appropriate.

The Commissioners and staff continue to work towards enhancing the Commission to deliver better human rights outcomes. This year saw a self-initiated review completed and will lead to a more effective and aligned organisation. The key outcomes are an integrated strategic framework to support the Commission’s commitment to work as one organisation; a business plan for 2013-2016 and related Statement of Intent, and a new organisation design which has clarified governance, strategic leadership and operational management roles and responsibilities. In so far as “human rights goals” are concerned the Commission has only set them out for 2013-14 so as not to prejudice what emerges from the development of a national plan of action. This comes with an accountability framework for the performance of Commissioners and staff and will enable the Commission to better meet its statutory obligations and enhance the Commission’s aim to mainstream human rights in decision making in New Zealand.
FORMER COMMISSIONERS ACKNOWLEDGED

This year two longstanding Commissioners, the Equal Employment Opportunities Commissioner Dr Judy McGregor and the Race Relations Commissioner Joris de Bres completed their terms. Dr McGregor and Mr de Bres each made substantial contributions to the Commission. Both had their initial five year terms renewed and each contributed 10 years of service to the realisation of human rights in New Zealand. As EEO Commissioner Dr McGregor pioneered a series of significant projects for the Commission, including the biennial Census for Women’s Participation, the National Conversation about Work and the public inquiry into EEO issues in the aged care sector Caring Counts. Mr de Bres facilitated the creation of the Diversity Action Programme, which brings together diverse communities to find common ground on issues ranging from religion to heritage language preservation and diversity in the media. He worked to encourage better representation by Māori in local government. Dr McGregor and Mr de Bres represented the Commission on numerous occasions at United Nations human rights bodies, including the UN Committee on the Elimination of Discrimination Against Women and the UN Committee on the Elimination of Racial Discrimination.
What the Commission is and what it does
Ko wai mātou ā he aha tā mātou mahi

The Human Rights Commission Te Kāhui Tika Tangata (the Commission) is New Zealand’s national human rights institution. The Commission helps people in Aotearoa New Zealand to know and realise their and other’s human rights by putting human rights at the heart of decision-making in New Zealand.

The Commission’s functions and related responsibilities are set out under the Human Rights Act 1993, (the Human Rights Act), and in the Crown Entities Act 2004 and Public Finance Act 1989. The Commission, which includes the Office of Human Rights Proceedings Te Tari Whakatau Take Tika Tangata (the OHRP), is an independent Crown entity under the Crown Entities Act. The Commission is governed by a Board made up of all the Commissioners, chaired by the Chief Commissioner. The Board determines the strategic direction and general nature of the Commission’s activities. In addition to their governance role, individual Commissioners act as strategic leaders in areas designated by the Human Rights Act, or by allocation of spheres of responsibility by the Chief Commissioner (in consultation with the Minister). Commissioners engage in activities of the Commission (except those set out in section 76 of the Human Rights Act) as determined by the Chief Commissioner (in consultation with the Minister).

The foundations for the Commission’s work are the international human rights standards, the Treaty of Waitangi, the United Nations Paris Principles, the Human Rights Act and the New Zealand Bill of Rights Act.

THE COMMISSION’S RESPONSIBILITIES
The Commission’s primary functions, set out under the Human Rights Act, are to:
1  advocate and promote respect for, and an understanding and appreciation of, human rights in New Zealand society
2  encourage the maintenance and development of harmonious relations between individuals and among the diverse groups in New Zealand society.

RELATED FUNCTIONS AND RESPONSIBILITIES OF THE COMMISSION UNDER ITS ACT ARE TO:
1  conduct human rights programmes and activities
2  make public statements on human rights and race relations issues
3  promote understanding of the human rights dimensions of the Treaty of Waitangi
4  publish guidelines and voluntary codes of practice
5  receive and invite public representations on human rights
6  consult and cooperate with other organisations
7  inquire into infringements of human rights
8  bring proceedings and intervene in court proceedings
9  report to the Prime Minister on human rights compliance, international standards and legislation
10 develop a national plan of action for human rights.

The functions of the Director of Human Rights Proceedings include providing legal representation to applicants whose complaints of unlawful discrimination under the Human
The Director’s functions also include instituting proceedings under the Privacy Act in respect to interferences with privacy referred by the Privacy Commissioner. Claims of unlawful discrimination or interference with privacy are heard in the Human Rights Review Tribunal. The Director makes decisions about providing representation under the Human Rights Act or instituting proceedings under the Privacy Act independently of the Commission.

As an “A status” accredited national human rights institution (NHRI), the Commission is able to formally participate at the United Nations (UN) Human Rights Council, including its Universal Periodic Review (UPR) of human rights realisation in New Zealand. It further allows the Commission to provide information on New Zealand’s human rights performance through UN special procedures and to UN treaty bodies, to assist them in making informed recommendations.

The Commission is a member of the Asia Pacific Forum of NHRI (APF) and of the International Coordinating Committee of National Institutions for the Promotion and Protection of Human Rights (ICC). The Commission engages internationally where asked to do so by the Ministry of Foreign Affairs.

The Commission applies the human rights approach (developed internationally and adapted for New Zealand by the Commission) in all aspects of its work, which requires:

1. linking of decision-making at every level to human rights standards set out in the relevant human rights covenants and conventions
2. identification of all relevant human rights involved and a balancing of rights, where necessary prioritising the rights of the most vulnerable people, to maximise respect for all rights and rights-holders
3. an emphasis on the participation of individuals and groups in decision-making affecting them
4. non-discrimination among individuals and groups through the equal enjoyment of rights and obligations by all
5. empowerment of individuals and groups by their use of rights to leverage for action and to legitimise their voice in decision-making
6. accountability for actions and decisions, enabling individuals and groups to complain about decisions adversely affecting them.

ACCOUNTABILITY

As an independent Crown entity, the Commission, through its Board, determines its strategy and priorities and work programme independently of the government. The Commission is funded almost entirely through Vote Justice. The Commission reports to the Minister of Justice three times a year, and to Parliament annually against its Statement of Service Performance and financial performance. The Commission ensures the Minister is fully briefed on all matters relating to financial accountability, advises the Minister on major projects or events, and ensures the Minister’s office receives copies of all reports and other published documents. When the Minister requests specific information, the Commission undertakes to provide it promptly. Briefings are also offered to other relevant ministers, to the leaders of all parliamentary parties and to parliamentary select committees.

The Commission is committed to high levels of public accountability and to a constructive working relationship with the government and the wider New Zealand community – a relationship in which the Commission’s independence is respected and valued.

CONTRIBUTION TO OTHER GOVERNMENT OUTCOMES

Respecting people’s human rights underpins New Zealand’s system of government and New Zealanders’ expectations about education, health, work, personal security, equal opportunity and fair treatment. New Zealand has high levels of realisation of people’s human rights in many areas and seeks to improve this record where realisation of rights could be better.
People’s human rights touch on all areas of government activity and priority. The Commission’s activities contribute directly to the overarching justice sector goal of a safe and just society, where civil and democratic rights and obligations are enjoyed, and to a number of government outcomes in the justice sector, including:

- a trusted justice system
- accessible justice services
- effective constitutional arrangements
- durable settlement of Treaty claims
- being internationally connected.

The Commission also contributes to the outcomes of other government sectors, including health, education, social development, labour, culture and heritage and the Ministry of Women’s Affairs, Office of Ethnic Affairs, Te Puni Kökiri, Ministry of Pacific Island Affairs, Ministry of Foreign Affairs and Trade, and the Office of Disability Issues.

**OUTCOME AREAS**

The Commission has worked across five outcome areas over the past year:

**Te taiao tika tangata – THE HUMAN RIGHTS ENVIRONMENT**

Human rights standards are fully reflected in New Zealand law, policy and practice, and rights and responsibilities are practised in all areas of society so that human rights are protected.

**IMPACT**

The Commission contributed to greater knowledge and respect for human rights and responsibilities among New Zealanders through:

- Three case studies on the engagement of participants in the Taku Manawa programme on human rights advocacy issues. These included a review of the number of disabled passengers that can be carried by a single public bus in Auckland, a coordinated community response to an anti-Muslim column in a regional newspaper, and an undertaking by a major research firm to make its premises more accessible.
- Greater application of human rights standards in law, policy and practice. There were 10 instances where Commission recommendations were incorporated into law, policy or practice. These included the Law Commission’s paper Harmful Digital Communications, the final report of the UN CEDAW Committee’s examination of New Zealand and specific mention of the Commission’s submission in the first reading of the Marriage (Definition of Marriage) Amendment Bill.
- 77 systemic changes to policy and practice as a result of the Commission’s enquiries and complaints service this year.

**Te Hunga Hauā – DISABLED PEOPLE**

Individual and systemic discrimination and inequality are eliminated, so that the strengths of disabled people of all ages are recognised, disabled people are respected for who they are, participate fully, and are included in families, communities and all aspects of society.

**IMPACT**

The Commission contributed to the greater implementation of the provisions of UN Convention on the Rights of Persons with Disabilities (the Disability Convention) through the incorporation of Commission advice and guidance into law, policy or practice on eight occasions. Commission engagement on four occasions resulted in changes in policy or practice by organisations to better reflect the Disability Convention.
Whakawhanaungatanga ā iwi – Race Relations

Prejudice, inequality and exclusion are eliminated so that relations between ethnic and cultural groups are harmonious, mutually respectful, and there is a shared sense of belonging to Aotearoa New Zealand.

**IMPACT**

The Commission contributed to harmonious relationships between ethnic groups and to all groups being treated equally, through three case studies that showed participating organisations in the New Zealand Diversity Action Programme responded positively to the diversity of their clients, communities or staff.

Öritenga mahi – Equal Employment Opportunities

Barriers to equal employment opportunities for vulnerable groups are eliminated so all people in New Zealand enjoy access to decent and productive work and fairness in the workplace.

**IMPACT**

The Commission worked with employers, employees and government agencies on the implementation of the Commission’s recommendations from its inquiry into equal employment opportunities in the aged care sector.

The Commission also contributed to removing systemic barriers to equal opportunities by: continuing to monitor women’s progress in leadership in public and private life; by assisting employers to meet their good employer obligations; the annual review of Crown entity reporting and publication of the biennial Census report examining women’s representation.

Te mana i Waitangi – Human Rights and the Treaty of Waitangi

The Treaty of Waitangi is understood as belonging to all New Zealanders, so that the Treaty’s promise of two peoples to take the best possible care of each other is realised.

**IMPACT**

The Commission contributed to improved application of the human rights dimensions of the Treaty of Waitangi, through education workshops with public agencies, local authorities and community groups. Fourteen participants indicated that the workshop would lead to changes in policy and practice.
Encouraging community action

He whakatairanga tukanga ā hapori

**Outcome:**

Te taiao tika tangata

HUMAN RIGHTS ENVIRONMENT

**THE CANTERBURY RECOVERY**

**KAUPAPA MARANGA WAITAHĀ**

The Commission has continued its focus on core issues of housing, health, accessibility and participation in its Canterbury Earthquake Recovery work. As many residents experienced their third winter in damaged homes or sub-standard temporary accommodation, there remained increased concern about habitability, and financial hardship caused by delays in resolution of insurance issues and/or increased housing costs. The Commission was also concerned about the rights of migrant workers, access to public transport, and accessibility provision in new commercial and residential buildings. On a regular basis the Commission has engaged with Canterbury residents and resident groups whose difficulties centre on issues such as zoning, red-stickering and insurance decisions.

Canterbury residents that the Commission has worked with and the Canterbury District Health Board (CDHB) have emphasised the heavy toll the stressors related to poor housing and insurance and financial uncertainty are having on the psychosocial health of the worst affected people.

In partnership with the Centre for Social, Economic and Cultural Rights/Asia Pacific Forum, the Commission ran a series of workshops on monitoring economic, social and cultural rights with the focus on right to housing in Canterbury. The workshops were attended by over 80 participants and provided an opportunity for the community to identify their concerns and for government agencies to be presented with and provide initial feedback on the issues.

Key issues:

- housing areas such as TC3, Port Hills, Red Zone and those who are uninsured, who remained significantly affected
- better leadership, consistent communication and coordination between the various agencies involved in the recovery
- insurance issues, and related uncertainty, was at the centre of most of the residents’ concerns
- the vulnerability of the elderly.

The Commission regards the CDHB ethos of transparency and participation in its “Our Health System” work as an example for anyone involved in the Canterbury recovery. Despite a difficult work environment which led to 42 per cent of their buildings suffering damage, the CDHB has come up with innovative responses to deliver health services that reflect a human rights approach.

Feedback suggests that people appreciated the Commission’s engagement. Affected residents and other agencies have reported that the Commission’s earthquake web-pages have been particularly useful in terms of assisting residents to navigate review and appeal processes in relation to housing and land decisions.

**UNIVERSAL PERIODIC REVIEW**

New Zealand’s second Universal Periodic Review (UPR) of human rights by the United Nations is due to take place in January 2014. The Commission developed a consultation plan with the Ministry of Foreign Affairs and Trade, and the Ministry of Justice to assist the Government, to develop the national report. Resource materials, through a variety of mediums, were developed to inform and assist civil society to engage in the UPR process. The Commission additionally held a number of workshops to inform stakeholders of the UPR process and opportunities for engagement. The Commission submitted its own submission on the UPR to the UN Human Rights Council in June, and is aware of at least 31 submissions having been made by domestic civil society. This is a large increase in domestic civil society submissions, compared to the 14 which were made during New Zealand’s first UPR in 2008/2009.

**MARRIAGE EQUALITY**

The passing of the Marriage (Definition of Marriage) Amendment Act into law prompted a number of broader human rights inquiries to the Commission from diverse perspectives.

The Commission’s submission on the Marriage (Definition of Marriage) Amendment Bill argued that not issuing a marriage licence to same sex couples was a clear breach of human rights and that it would also be a breach of a
celebrant’s rights if they were compelled to conduct a marriage they did not agree with because of their belief, thought or conscience. These concerns were reflected in the final legislation.

**Outcome:**

**Whakawhanaungatanga ā iwi**

**RACE RELATIONS**

The New Zealand Diversity Forum was held in the Aotea Centre, Auckland, on 19-20 August and officially opened by the Minister of Justice, the Hon Judith Collins. With the theme “A Fair Go for All” the event was attended by more than 500 people and offered 38 workshops focusing on diversity and improving harmonious relations. The event would not be possible without the support of the Commission’s joint host Diversity Action Programme member Auckland Council and forum partners Settling In (MSD), NZ National Commission for UNESCO, Immigration New Zealand, NZ Police, Mercury Energy Ltd and community partner Auckland Regional Migrant Services (ARMS).

The Forum provided community engagement and feedback on Commission work including Constitutional Review issues, encouraging NGO reporting to the Committee on the Elimination of Racial Discrimination (CERD), work on the Immigration Amendment Bill, and recommendations from the Caring Counts public inquiry into EEO issues in the aged care sector, structural discrimination and Taku Manawa – human rights community development.

The forum featured an increasing focus on disability, sexual orientation and gender identity diversity issues. Sexual orientation and gender identity workshops included a session on being Asian and Gay, Lesbian, Bi, Trans, Intersex, Queer (GLBTIQ) and a discussion between representatives of faith traditions and the GLBTIQ community. The National Youth Forum highlighted education, leadership, wellbeing of vulnerable children and youth and the importance of inclusion in decision-making.

The Commission supported the public consultation of the Constitutional Advisory Panel with its Race Relations Day theme “My dream for Aotearoa/New Zealand is ….” with a range of resources to allow people to express their vision for the country. The public expressions were collated for analysis for thematic issues.

**Outcome:**

**Te hunga hauā**

**DISABLED PEOPLE**

The Commission hosted a public forum on giving effect to the official status of New Zealand Sign Language. Bringing together more than 100 government and Deaf community stakeholders, the forum facilitated dialogue on ways forward to enable Deaf people’s language and cultural identity.

Eighteen participants with diverse experience of physical, sensory, mental and intellectual disability completed the Commission’s Taku Manawa human rights facilitation programme. The Auckland-based programme was delivered in partnership with the Manukau Institute of Technology. Participant organisations include People First, CCS Disability, Auckland Council, IHC, Te Roopu Waiora and the Royal New Zealand Foundation of the Blind.

The Commission hosted a forum in Christchurch in December to discuss and progress accessibility in the Canterbury Earthquake Recovery. Representatives from the building industry, the Earthquake Disability Leadership group and central and local government shared perspectives and information, which has formed a valuable basis for progress on accessibility in Canterbury.

**Outcome:**

**Te mana i Waitangi**

**HUMAN RIGHTS AND THE TREATY OF WAITANGI**

The Commission hosted six workshops to build awareness and expertise in the Commission’s Treaty and human rights framework and to promote awareness of the United Nations Declaration on the Rights of Indigenous Peoples. The workshops held in Lower Hutt, New Plymouth and Taumarunui brought together public sector agencies and social service agencies with 91 per cent of attendees noting the high value delivered.
The Commission worked with local iwi to celebrate International Human Rights Day, 10 December, in Wairoa. The day included the launch of Wairoa 2040, a vision aimed at developing a bilingual community. Te Kura Kaupapa Māori o Ngati Kahungunu o te Wairoa, one of the participants in the Commission Treaty engagement programme Tūhonohono, championed the initiative.

The Commission reached the end of the three-year Tūhonohono commitment with South Auckland, Ōpōtiki, New Plymouth and Wairoa based groups. Hui were held with the groups to acknowledge the human rights work that they have achieved over this period.

Outcome: Ōritenga mahi

EQUAL EMPLOYMENT OPPORTUNITIES

CARING COUNTS TAUTIAKI TIKA

The Caring Counts summit was held on 3 October in Wellington and attended by over 90 participants. Chaired by then Retirement Commissioner Diana Crossan, the summit heard from leading thinkers about their vision for the aged care sector. The Commission updated the sector with progress on recommendations in Caring Counts Tautiaki Tika, the report of the Inquiry into the aged care workforce. A major outcome was the formation of a coalition of sector representatives to continue work on implementing the Caring Counts Inquiry recommendations.

GOOD EMPLOYER TOOLKIT

The Commission revised its Good Employer Toolkit, a resource to assist employers meet their good employer responsibilities. Based on data on business practice from key stakeholders and a literature review, the revised Toolkit provided consideration of social, economic and political factors and their impact on business. In conjunction with the revised Toolkit, the Commission launched the EEO/Diversity practitioners’ forum, a networking group promoting equal employment opportunities and sharing best practice.
Outcome:
Te taiao tika tangata
HUMAN RIGHTS ENVIRONMENT

THE CANTERBURY RECOVERY
KAUPAPA MARANGA WAITAHA

The Commission’s work in Canterbury is based on the framework to monitor the progress of the Canterbury earthquake recovery developed by the joint monitoring mechanism comprising the Office of the Ombudsman, the Serious Fraud Office, the Insurance and Savings Ombudsman, the Office of the Auditor-General and the Commission. The Commission has proactively engaged with a range of key influencers and decision-makers in the state sector and in business to highlight the human rights issues in the recovery, and to advocate for a human rights approach to recovery. From engagement with the Commission’s key audiences involved in the recovery process, the Commission has identified some ongoing needs in relation to human rights issues in the Canterbury recovery. These include the need for:

• a connected, collaborative cross-sector approach to recovery, not centred across silos
• placing the people affected by the earthquakes at the centre of the recovery, which is thereby consistent with both the Better Public Services approach and a human rights approach involving people affected by the earthquakes in problem identification, solution design and decision-making, and re-designing service delivery to place people at the centre of systems
• better communications from state sector agencies and businesses to those affected by the earthquakes.

The Commission provided advice and support to the Christchurch Central Development Unit on its Central Recovery plan. In the international context, the Commission was invited to present on housing rights in earthquake recovery at the Asia Pacific Foundation and Centre for Social and Economic Rights side-event at the annual conference ICC Conference in Geneva. The presentation was well received and resulted in a number of opportunities for dialogue with other NHRIs on analogous human rights issues such as the impact of austerity measures on the right to an adequate standard of living.

OPTIONAL PROTOCOL TO THE CONVENTION AGAINST TORTURE

As New Zealand’s central preventive mechanism for the Optional Protocol to the Convention Against Torture, the Commission worked with the National Preventive Mechanisms (NPMs), namely the Independent Police Conduct Authority, the Office of the Ombudsman, the Inspector of Service Penal Establishments and the Office of the Children’s Commissioner, to produce the 2012 OPCAT Annual Report. Additionally, the Commission published a review of the first five years of operation by the NPMs. The work of the New Zealand NPMs was strengthened through a strategic planning workshop facilitated by the Association for Prevention of Torture, which led to the development of an NPM action plan to guide the work of the NPMs. Discussions between NPMs and the UN Subcommittee on Prevention of Torture took place during the visit of Subcommittee members to New Zealand in April and May.

Outcome:
Whakawhanaungatanga ā iwi
RACE RELATIONS

The Commission was represented at New Zealand’s presentation of its five yearly report to the UN Committee on the Elimination of Racial Discrimination in Geneva. The Committee considered New Zealand’s compliance with the Convention on the Elimination of Racial Discrimination at its 82nd Session on 19 and 20 February 2013. The Human Rights Commission submitted its five-year review of race relations in New Zealand to the Committee, based on the 2011 Race Relations Report.

The Commission’s report on structural discrimination in the public sector A fair go for all? Rite tahi ātou katoa was launched at the Diversity Forum in August. Advocacy work on the report included meetings with key public
sector agencies including: the New Zealand Qualifications Authority, the Education Review Office, the Treasury, New Zealand Police Te Puni Kōkiri, the Ministry of Justice, the Department of Corrections, and the Ministry for Women’s Affairs and the Ministry of Social Development.

Outcome:
Te hunga hauā
DISABLED PEOPLE

The Disability Rights Commissioner Paul Gibson attended the Conference of States Parties on the UN Convention on the Rights of Persons with Disabilities in New York in September. The Commission contributed experience from New Zealand on the development of the World Health Organisation’s statement on non-consensual sterilisation, and integrating cultural perspectives, including those of indigenous people, into what are perceived to be global North-dominated disability policy debates. A theme that emerged was the lack of reference to disabled people in the Millennium Development Goals, due to expire in 2015. There is an expectation that as New Zealand led in the development of the Disability Convention, it will play a leading role in ensuring disability is on the post-2015 development agenda.

NEW ZEALAND PUBLIC HEALTH AND DISABILITY AMENDMENT ACT 2013

The Human Rights Commission expressed concern that this legislation will make it more difficult for disabled people and their families to access their rights. The legislation, passed under urgency, removed the right of people to bring complaints of unlawful discrimination about family care policy to the Commission. The Act also states that no proceedings may be commenced or continued in any court. The measures were a response to a 2011 Court of Appeal decision in Ministry of Health v Atkinson that the Government’s current policy of not paying family carers to provide disability support services to disabled family members constituted unjustifiable discrimination on the basis of family status. The Commission viewed the legislation as a negative message to people in New Zealand who saw litigation as a way to resolve issues relating to the protection of economic and social rights. Under the legislation family carers who are assessed as meeting the eligibility criteria will receive the minimum wage of $13.75 an hour. The Ministry of Health has estimated the scheme will apply to around 1600 disabled people with high and very high needs.

WIDER JOURNEY SERIES

To support advocacy for universal accessibility, including with the Ministerial Committee on Disability Issues, the Commission published three related papers: Better Design and Buildings for Everyone: Disabled People’s Rights and the Environment; Better Information for Everyone: Disabled People’s Rights in the Information Age; Political Participation for Everyone: Disabled People’s Rights and the Political Process.

MAKING DISABILITY RIGHTS REAL
WHAKATŪTURU NGĀ TIKA HAUĀTANGA

The first Annual Report of the Independent Monitoring Mechanism for the Convention on the Rights of Persons with Disabilities (CRPD) was launched in Parliament on International Day of Disabled Persons, 3 December by the Minister for Disability Issues, the Hon Tariana Turia. Published by the Independent Monitoring Mechanism, the Commission, the Ombudsman and the New Zealand Convention Coalition, the Annual Report made seven key recommendations that will form the basis of advocacy, monitoring and reporting work on disability rights. In summary the key recommendations are:

1. involvement in public policy decision making by disabled people
2. collect meaningful statistics to enable comparison of outcomes for disabled and non-disabled people
3. integrate universal design and accessibility standards in government sector
4. Board established to align policy and practice with international best practice for disability support
5. The Department of Corrections and Ministry of Health ensure reasonable accommodation for prisoners with disabilities
6 Ministry of Education to meet inclusive school targets
7 New Zealand renews commitment to international leadership in disability rights promotion.

Outcome:
Öritenga mahi
EQUAL EMPLOYMENT OPPORTUNITIES

CENSUS OF WOMEN’S PARTICIPATION 2012
The fifth Census of Women’s Participation was launched in November 2012. The report provides a benchmark and analysis of the participation of women in public and professional life. For the first time the report examined women’s representation in building, construction and engineering, women in medicine, women in trading bank governance and looked at women’s representation in the governance of major disabled peoples’ organisations. A special section of the report profiled a number of courageous Canterbury women who have been building businesses and sustaining communities during the difficult and enduring period of earthquake recovery.

The Commission was represented at New Zealand’s examination on its implementation of the Convention to Eliminate Discrimination Against Women (CEDAW) in New York in July, 2012. The Commission contributed a shadow report that identified a number of issues including:
1 violence against women
2 pay equality and pay equity
3 women’s representation and participation
4 the status of disabled women
5 young women’s unemployment and the effects of ethnicity
6 legislative change impacting on women
7 publication and promotion of CEDAW
8 the impacts of the Christchurch earthquake on women.

Outcome:
Te mana i Waitangi
HUMAN RIGHTS AND THE TREATY OF WAITANGI
Commissioner Karen Johansen attended the 5th Session of the Expert Mechanism on the Rights of Indigenous Peoples (EMRIP) in Geneva. The Commission made three interventions at the Session: on the promotion and protection of indigenous languages and culture, a joint statement with Commissioner Mick Gooda of the Australian Human Rights Commission concerning the role National Human Rights Institutions can play in supporting indigenous peoples’ participation in the world conference, and a recommendation that EMRIP encourages the Human Rights Council to include a specific requirement to report on the implementation of the United Nations Declaration on the Rights of Indigenous Peoples as a part of the Universal Periodic Review process.

ADVICE ON POLICY AND LAW
The Commission has exceeded its SSP forecast for the provision of submissions, analysis and comments on human rights implications in policy and law. This work included submissions on 11 significant pieces of legislation and responses to international requests for information and assessment.

The CEDAW Committee welcomed the Commission’s involvement. The concluding observations made by the Committee reflect 22 of the Commission’s 24 recommendations.
**Enquiries and complaints and legal interventions**

*Ngā tono, ngā pāta me ngā hātepe ture*

**Enquiries and Complaints – Ngā Tono Ngā Pātai**

It is an integral part of human rights protections to be able to bring complaints about human rights matters and to have them addressed. The Commission’s Enquiries and Complaints Service dealt with almost 6000 new human rights enquiries and complaints over the year, including 1228 complaints alleging unlawful discrimination. An informal, non-legalistic, accessible, confidential and free service brought 79 per cent of these complaints to closure within three months with 85 per cent of them being resolved or advanced.

The Commission’s Enquiries and Complaints Service provides a means for New Zealanders to bring complaints about human rights matters and to have them addressed. The Commission received 5951 human rights enquiries and complaints in the year ending 30 June 2013¹. Of these 59 per cent (3527) asked for the Commission to help, 33 per cent (2014) sought other assistance including enquiries about the Commission’s publications, human rights training or advice. Seven per cent (410) registered concern about a particular issue.

Of the 3527 matters seeking the Commission’s intervention, the disputes resolution team responded to 1228, those assessed as complaints with an element of potential unlawful discrimination.

**Infoline**

Infoline, the Commission’s specialist call centre, makes an initial assessment of enquiries and complaints and helps callers in various ways; by providing information, discussing options for self help and by assisting in resolution of the matter, for example, by referral to another agency of service provider.

Infoline dealt with and closed 49 per cent (2944) of the enquiries and complaints and referred the remainder to elsewhere within the Commission or a more appropriate agency.

**Dispute Resolution**

The disputes resolution team contributed to the realisation of human rights at a personal and systemic level. The approach centres on alternative dispute resolution and mediation. Mediation enables the parties to understand the human rights issues through open communication and active participation. Gaining a better understanding enables participants to come up with options that often have a benefit beyond the individuals.

Parties have the option to take unresolved complaints to the Human Rights Review Tribunal with or without the assistance of the Office of Human Rights Proceedings. Very few complaints proceed to the Tribunal because the Commission’s dispute resolution process ensures

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¹ Includes 533 requests for and enquiries about the Commission’s publications on human rights.
complainants have a greater understanding of the legal and evidential merits of their complaints.

The Commission provided dispute resolution for 1241 human rights matters; 1228 potential unlawful discrimination complaints and 14 complaints alleging other human rights breaches.

UNLAWFUL DISCRIMINATION


Just less than one quarter (24 per cent, 1446) of all enquiries and complaints alleged unlawful discrimination. Of these unlawful discrimination complaints, 30 per cent (439) were about the public sector and 72 per cent (1047) were about the private sector.2

UNLAWFUL DISCRIMINATION BY AREA

GOVERNMENT ACTIVITY AND PUBLIC SECTOR COMPLAINTS

Public policy, legislation and practice drew 439 enquiries and complaints under Part 1A of the Human Rights Act which concerns the area of public sector activity.

Of the government enquiries and complaints, 37 per cent (173) related to disability. The highest proportion of these approaches (33 per cent) related to people having difficulty in the education sector. These approaches involved either schools or tertiary institutions and most (69 per cent) were to do with difficulties in children or adult students having their disabilities reasonably accommodated.

The Ministry of Social Development and its agencies, such as, Work and Income New Zealand (WINZ) were the next most common set of enquiries and complaints. Complaints against WINZ primarily claimed unlawful discrimination in the distribution of benefits based on age, marital status or disability. A high number of complaints involved ACC, such as allegations of different treatment on the grounds of age and disability. As an example, this year there were an increased number of complaints about injury being classified as degenerative, with an effect on the ACC payment. From the Department of Corrections there were allegations of different treatment within prisons on the grounds of race and disability.

A number of public sector complaints remained suspended following the introduction of the New Zealand Public Health and Disability Amendment Act 2013. The consequences of this legislation, which excludes partners and spouses

UNLAWFUL DISCRIMINATION ENQUIRIES AND COMPLAINTS IN PUBLIC AND PRIVATE SECTORS

Disability was the next largest ground of enquiries and complaints with 27.5 per cent (398).

The nature of complaints between the public and private sectors showed a significant difference. In the private sector the majority of the grounds of complaints were race related, 32 per cent (374), followed by 21 per cent (244) disability. In the public sector the majority of complaints were on disability grounds, 36 per cent (173), followed by race, 21 per cent (103).

The proportion of enquiries and complaints across the grounds under the Human Rights Act has remained relatively static over the last few years.

UNLAWFUL DISCRIMINATION BY GROUND

Race and its related grounds colour, ethnic or national origin, racial disharmony, racial harassment (32.2 per cent, 467), were the most common grounds of unlawful discrimination across the public and private sectors.

2. THE FIGURES ADD UP TO MORE THAN 100 PER CENT AS SOME COMPLAINTS HAVE ELEMENTS OF ALLEGED UNLAWFUL DISCRIMINATION IN BOTH THE PUBLIC AND PRIVATE SECTORS.
from being paid up to 40 hours per week for taking care of dependants, and prevents people from bringing a discrimination complaint to the Human Rights Commission, have yet to be determined.

**PRIVATE SECTOR**

Employment continued to be the most common area of enquiries and complaints in the private sector, accounting for 25.9 per cent (374) of enquiries and complaints. When combined with pre-employment, employment accounted for 37 per cent (532) of complaints.

When the ground and area of complaints were combined, the most common complaints were on race related grounds in the area of employment and pre-employment. These complaints included poor treatment, harassment or bullying because of race, racist comments or other verbal abuse on racial grounds.

Complaints in the provision of goods and services this year (15 per cent of all enquiries and complaints) included a number of complaints from service station customers who alleged they received a different service or different level of service on the grounds of their race.

**SECTION 61**

Complaints received under section 61 of the Act (exciting racial disharmony) comprised a relatively high area of complaint. A large number of these complaints were generated from comments made by high profile public figures and reported in the media. While these comments were frequently racially offensive, they were not considered

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**COMPLAINTS AND ENQUIRIES 2012-2013 UNLAWFUL DISCRIMINATION BY GROUNDS**

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<tr>
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<tr>
<td>Victimisation</td>
<td>9</td>
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to be unlawful, given the high threshold of section 61 of the Act when balanced against the right to freedom of expression. These included complaints about comments made by a Danish politician, who during a visit to New Zealand called powhiri an “uncivilised” ritual, and marae a “grotesque” mark of multicultural worship, and complaints about cartoons published in The Press and the Marlborough Express regarding free school meals. The Race Relations Commissioner made public statements about the inappropriate nature of some comments reported in the media. On some occasions dispute resolution processes were used at a low level to encourage greater understanding about the effect of comments which can be taken as racially offensive.

Section 61 complaints and the issues they raised contributed to the Commission’s submissions on the Harmful Digital Communications Bill. The Commission submitted that the threshold for an offence under s61 was so high as to render it inoperable, it advocated for a more fundamental review of the law itself before making any amendments to apply it to e-media.

IMPACT

The dispute resolution process raises awareness of rights and responsibilities under the Human Rights Act, encourages discussion on the impact of unlawful discrimination and offers education to those who participate. The disputes resolution process continues to enjoy a high success rate. Over the year 1131 unlawful discrimination complaints were closed.

Eighty per cent of the outcomes recorded a resolved or partially resolved result. Resolution typically included outcomes from the provision of information, to self-help strategies and mediated agreements. Agreements included references, payment of compensation, apologies, acknowledgement and change of practice.

Seventeen per cent of the outcomes recorded were matters where information was provided, there were other rights of redress, or where an external referral was made. It also records those complaints in which a party withdrew.

In three per cent of complaints, the dispute resolution process did not resolve the matter or the matter was outside the Commission’s jurisdiction.

There were 77 outcomes involving systemic change, ranging from an education session for service providers on reasonable accommodation of people with disabilities, a change in practice allowing mothers to breastfeed in an institution and a number of organisations providing human rights training on sexual harassment. Significant systemic changes included:

1. An agency providing services for earthquake affected people agreed to provide a 0800 fax number after a deaf client complained of difficulty communicating with the agency.
2. A prison changed its practice around food restrictions at Ramadan in an acknowledgement of religious diversity.
3. An agency agreed to hold community forums directly with deaf people to find out the problems and issues they face when dealing with frontline staff and to implement any necessary changes.
4. A local body will ensure all future community projects are informed by the needs of the elderly and people with disabilities. It will also implement a disability awareness programme for all staff and councillors.
5. The organisers of a major sporting event agreed to ensure their tri-annual event would be more accessible for all users. The organisers will engage a disability advisor to assist in planning and preparation of the event and ensure provision of better car-parking and toilet facilities.
6. The NZ Transport Agency amended its requirements for transgender people to correct their gender on their driver licences. The amendment means that applicants for, and holders of, a New Zealand driver licence will be able to use either a passport or NZ birth certificate to assert their gender, or provide a statutory declaration, when the gender recorded on a NZ issued birth certificate does not match the gender the individual wishes to have recorded on the driver’s licence.
BROAD HUMAN RIGHTS ENQUIRIES AND COMPLAINTS

Section 5 of the Human Rights Act 1993 gives the Commission broad powers to advocate for and promote human rights. With discretion the Commission can assist with issues that have a broad human rights basis. Of the 5951 enquiries and complaints received this year 4159 (70 per cent) related to human rights issues other than unlawful discrimination.

The Commission used Section 5 to assist resolution through; the provision of information, referral to more appropriate agencies, assisting communication, and encouraging policy and practice that reflects human rights standards.

The majority of these matters (69 per cent, 2875) were responded to by the Commission’s Infoline call centre, either by the provision of information or referral to a more appropriate agency. The disputes resolution team dealt with 10 per cent (417) and the remaining 20 per cent (867) were referred within the Commission for legal advice, a policy response or assistance with advocacy or training.

These matters provided the Commission with a flavour of public concerns and informed submissions to Bills and draft policy. The Commission made submissions on various matters involving the social and economic impact of the earthquakes in Christchurch, including submissions on the Christchurch Central Recovery Plan, the Environment Canterbury Act, and submissions to the Finance and Expenditure Select Committee on Zoning. The submissions built on issues brought to the Commission by people living within the earthquake zone. Many of these were dealing with uncertainty and delay by insurers and state sector decision-makers.

Most registrations of concern involved government departments, and the majority of these were about the Ministry of Social Development services: Work and Income (benefits were too low, disagreeing with processes) and Child Youth and Family Service (actions, decisions and service from social workers including matters currently before the family court).

There were a number of concerns about actions by the police – harassment, wrongly accused of a crime, assault by police, treatment in police custody and about Housing New Zealand, including issues with neighbouring tenants, increases in rent and unfair eviction from houses.

Complaints with a focus on health included a range of general concerns about poor care or treatment, changes in medication, the effects of staff cuts in healthcare and the concerns about Compulsory Treatment Orders.

PERFORMANCE STANDARDS

The Commission exceeded its performance standards for enquiries and complaints; 91 per cent of enquiries and complaints received an initial response or were closed within three working days.

Of the 1228 unlawful discrimination complaints, 79 per cent were closed within three months and 90 per cent were closed within one year. Quality standards were measured through feedback from questionnaires sent to all parties involved in mediation. Of those who returned the questionnaire: 100 per cent were satisfied with the process, saying it was explained “very well” or “well”, 97.3 per cent were happy with the neutrality of the mediator saying they facilitated in a “very fair” or “fair” manner, 86 per cent felt that mediation clarified the matter, saying that the issues were explored “very well” or “well” in mediation.

LEGAL INTERVENTIONS

CHILD POVERTY ACTION GROUP INC V ATTORNEY-GENERAL

The Child Poverty Action Group (CPAG) was given leave to appeal to the Court of Appeal on whether the High Court had properly applied the test for discrimination under Part 1A of the Human Rights Act. The Commission intervened, supporting CPAG and submitting that the High Court had overlooked the Supreme Court’s comments on the appropriate test between the less favourable treatment and the ground of employment status. Had the High Court taken the approach suggested by the Supreme Court it would have found that the legislation discriminated against certain groups of beneficiaries. The Commission also submitted that the High Court had deferred to too great an extent to Parliament in deciding that the tax measure was justified.
SERVICE AND FOOD WORKERS UNION V TERRA NOVA HOMES

One of the findings of the Commission’s 2012 Caring Counts Inquiry report was that the undervaluing of carers’ work was gender based and raised issues relating to the Equal Pay Act 1972. As the interpretation of the meaning of equal pay has never been properly tested, the Service and Food Workers Union initiated proceedings in the Employment Court. The Court considered what constituted the correct interpretation of the Equal Pay Act and as a preliminary issue, the nature and extent of the Court’s jurisdiction under that Act. The Human Rights Commission intervened.

SPENCER V MINISTRY OF HEALTH

The Commission intervened in this case because it was representing people who had complained to the Commission about the Ministry’s policy of not paying family members to care for their disabled adult children. Mrs Spencer was one of those complainants but she had also applied to the Ministry of Health for funding to provide disability support services to her adult son. The Ministry declined to consider her request because of the policy. Mrs Spencer sought judicial review of the Ministry’s decision. After the original application for judicial review had been filed the New Zealand Public Health and Disability Act 2013 was introduced as part of Budget 2013 to address the effect of the Court of Appeal’s decision in Ministry of Health v Atkinson. It made specific reference to the ongoing Spencer proceedings and suspended complaints held by the Commission. This led to Mrs Spencer seeking a declaratory judgment in addition to her judicial review, in order to clarify the impact of the legislation on her position.
The Office of Human Rights Proceedings
Te Tari Whakatau Take Tika Tangata

OVERVIEW
This year marked the commencement of Robert Kee’s term as the Director of Human Rights Proceedings. In summary, the Office of Human Rights Proceedings (OHRP) made 70 decisions about providing representation under the Human Rights Act 1993 (HRA) and Privacy Act 1993 (PA) matters this year.

HUMAN RIGHTS ACT
Fifty two decisions were made on applications for representation under the HRA. Of these, five decisions were made to provide representation. Three matters were settled, eliminating the need to make a formal decision as to whether to provide representation. Seven matters were referred back to the Commission for mediation.

PRIVACY ACT
Eighteen decisions were made in PA matters. Ten decisions were consequent to referrals from the Privacy Commissioner under section 77(1) of the PA. Four decisions to bring proceedings were made. One matter was settled, eliminating the need to make a decision as to whether to bring proceedings.

Seven decisions were made in respect to invitations to intervene in the Human Rights Review Tribunal under regulation 14 of the Human Rights Review Tribunal Regulations 2002. The OHRP elected not to intervene in any matters. However, a decision was made to intervene in a High Court appeal under section 86 of the PA.

Of note, the Privacy Commissioner made two referrals to the Director of Human Rights Proceedings under section 77(2) of the Privacy Act during this period. Such referrals are a new development.

### DECISIONS MADE BY OHRP: POTENTIAL UNLAWFUL DISCRIMINATION BY GOVERNMENT AND GOVERNMENT AGENCIES UNDER PART 1A, HUMAN RIGHT ACT 1993

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<td>Ministry of Justice</td>
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## DECISIONS MADE BY OHRP: POTENTIAL UNLAWFUL DISCRIMINATION IN AREAS OF PUBLIC LIFE UNDER PART 2, HUMAN RIGHTS ACT 1993

<table>
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<tr>
<td>bodies</td>
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Organisational Health and Capability
Te Kaha Ora o te Kāhui

The highest priority organisational objective was to complete a self-initiated review to understand how we could be a more effective and aligned organisation, ensure financial sustainability and, ultimately, deliver better human rights outcomes.

Three key reports were completed as part of the organisational review:

1. An Audience Project which explored audiences’ perceptions of the Commission’s profile and reputation and the effectiveness of its communications. Our stakeholders told us that while many of our work programmes were valued, we needed to be easier to engage with, united behind a set of organisational priorities, and ultimately, making a greater contribution to improving human rights outcomes.

2. A Capacity Assessment undertaken in August 2012 by the Commission and the Asia Pacific Forum of National Human Rights Institutions (APF). This internal assessment asked Commissioners and staff to give their views regarding gaps in the Commission’s current capacity and what it needed to be able to respond effectively to the challenges it faces. The capacity assessment showed that the Commissioners and staff thought:
   - the Commission’s work is viewed as high quality
   - the greatest challenge is to develop an integrated vision and strategy
   - the Commission’s organisational structure and functional arrangements must be strengthened through:
     * a comprehensive strategic plan covering a three to five year period
     * a stronger alignment and connection among the Commission’s programmes and activities
     * greater clarity in governance responsibilities and functions
     * better staff development, supervision and accountability.

   This evaluation had very high levels of organisational participation and the PSA agreed its findings were an accurate reflection of the situation.

3. A legal opinion on governance and leadership roles and responsibilities of Commissioners and the Executive Director, which provided clarity about the three distinct roles held by the Commissioners acting as a Board, acting as strategic leaders, and working in the organisation. It also clarified the functions of the Executive Director.

Informed by these reports, the Commission has completed:

1. An integrated strategic framework to support the Commission’s commitment to work as one organisation. This includes developing the culture and capabilities of the Commission so that it is more effective in improving human rights outcomes.

2. A Business Plan for 2013-2016 and related Statement of Intent which requires the involvement of communities, public and private sector stakeholders to implement. The business plan is divided into sections on people and organisational development; communications; operations and finance. It includes developing the culture and capabilities of the Commission to be more effective in improving human rights outcomes.

3. A new organisation design which clarifies governance, strategic leadership and operational management roles and responsibilities, and provides an accountability framework for the performance of Commissioners and staff. It will enable the Commission to meet its statutory obligations and deliver services within fiscal realities. It will also enable critical decisions around office footprint, IT strategy and a reserves policy to be made by the Commission’s Board. The new organisation design will be able to accommodate any changes if the Human Rights Amendment Bill currently before Parliament is enacted.

FINANCIAL POSITION

The Commission is managing in accordance with government expectations of improved levels of service within existing funding levels. The Commission continued to meet the highest “very good” Audit NZ grade for its financial systems and maintained its “good” grading for its performance setting and reporting.
The Commission has spent less than its budget during recent years, and thus added to its reserves. This was an intentional strategy to maintain the current programme level in the context of a static baseline and rising costs, and was achieved for a number of planned and unplanned reasons. However, the Commission’s capacity to live within its baseline funding and add to reserves has been reducing as factors that have contributed to this pattern in previous years are no longer in place, and as budgeted in the 2012-13 financial year it drew down on its reserves to fund current operations.

The new business plan reflects the Commission’s intent to operate within existing funding, and provides for financial sustainability until 2018-19. This plan includes a reduction in staffing, further efficiencies to manage costs including shared services, realistic pay and employment conditions, and developing other sources of revenue. A reserves policy will be developed to manage the Commission’s financial position by using reserves for identified purposes that include improved information, communication and related technology, the preparation of a National Plan of Action for human rights, and a contingency for unexpected human rights activities.

GOOD EMPLOYER RESPONSIBILITY

The Commission is committed to being a good employer and has an equal employment opportunities programme for its employees. The programme values equity and fairness and incorporates policies and practices that promote the values within the seven good employer elements. As a good employer the Commission values all employees, but has special regard where practicable for those groups often overlooked or marginalised, including women; Māori, other ethnic and minority groups; and disabled people.

The Commission has a range of policies and practices in place for each of the good employer elements, summarised in the following pages. This year the Commission has committed to the completion of a comprehensive organisation review and the results of this will further inform a new human resources strategy.
Leadership, accountability and culture

During this period, the Commission agreed a new strategic framework and completed a three-year Business Plan for 2013-2016, and associated Statement of Intent.

The Commission developed a new organisational design which will be implemented in the 2013-2014 year. This design aims to make the organisation more effective and efficient, support the Commission’s strategy and ensure its financial sustainability. It provides an accountability framework for the performance of all Commissioners and staff. It has been developed in consultation with the staff and the recognised union.

The Commission continued to support Uepu Māori, a group open to all Māori staff to enable them to live and work as Māori, and has consulted this group on matters that affect them.

The Commission’s programme to build capability and awareness to manage and support diversity has included te reo classes and disability awareness training. The Commission also ran a series of Conflict of Interest training workshops for all staff, led by an employment law specialist. The workshops were interactive and enabled a high level of participation and discussion.

Recruitment, selection and induction

The Commission has an impartial, transparent recruitment and selection process, including the presence of union observers to monitor that there is no bias or barriers to employing the best person for the job. External vacancies are advertised widely, through diverse networks.

The Commission values the benefits of a diverse workforce and for some positions in the Commission, applicants with lived experience of disability, and ethnic and other minorities are particularly encouraged to apply.

The Commission operates a comprehensive induction process with review points to ensure that induction training needs have been met.

Employee development, promotion and exit

The Commission provides equal access to development and promotional opportunities. The Commission undertakes an annual performance review with all staff and agrees an individual personal development plan. It also provides peer review and coaching services and an organisational professional development plan, developed in consultation with staff and the recognised union.

Positions below senior staff are advertised internally first in order to facilitate opportunities for development and promotion.

Staff working towards retirement are proactively supported.

Exit interviews are undertaken with all staff leaving the organisation to support further organisational learning.
Flexibility and work design

The Commission operates a core hours policy and a comprehensive flexible working policy which balances the needs of the individual with the needs of the organisation and the team. Currently 51 per cent of staff work flexibly, including through compressed hours, part-time work, job-sharing, working from home and varied start and finish times. Mobile working equipment and external network access is provided to facilitate flexible working.

The Commission seeks to be accessible, and staff with disabilities are provided with reasonable accommodation. It also produces many of its materials in a variety of accessible and multi-lingual formats.

Good employer initiatives are integrated into strategic business planning.

Remuneration, recognition and conditions

The Commission operates a transparent remuneration system, benchmarked against comparators in appropriate sectors and agreed with the recognised union within its Collective Employment Agreement (CEA). Review processes are available to staff regarding their salary.

Other conditions include top up to government paid parental leave provisions, actual and reasonable sick leave for the individual and to care for their dependents, study leave, cultural and religious leave, and disaster leave. Professional fees are paid when they are of core relevance to the person’s position.

Harassment and bullying prevention

The Commission has zero-tolerance to any form of bullying or harassment, and displays a statement to this effect in its offices. The Commission has a Dignity at Work policy which sets out its expectations of behaviour in the work place and provides processes for the organisation to respond promptly and appropriately to any complaints of bullying and harassment.

Safe and healthy environment

The Commission is committed to providing a safe and healthy environment for its staff. The Commission has a health and safety policy and a worker participation agreement is in place which offers the opportunity for engagement by staff.

Other provisions for staff well-being include:

1. Employee Assistance Programme services
2. Private space for reflection, rest and breastfeeding
3. Free flu vaccinations
4. Visual care provisions, covering payment for eye checks and visual equipment
5. Provision of workplace assessments for new or relocated staff
6. Joint planning with staff to use their annual leave in the period in which it is accrued.
### Human Rights Commission Workforce Profile 2012

**Staff Numbers**

<table>
<thead>
<tr>
<th>Staff</th>
<th>Head Count</th>
<th>FTE</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>68</td>
<td>60.29*</td>
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**Age Profile (of Those Reported)**

<table>
<thead>
<tr>
<th></th>
<th>Under 30 years</th>
<th>30-39 Years</th>
<th>40-49 years</th>
<th>50-59 years</th>
<th>60 and over years</th>
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<tr>
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<td>28 per cent</td>
<td>29 per cent</td>
<td>27 per cent</td>
<td>12 per cent</td>
</tr>
<tr>
<td>Comm Iss</td>
<td>0 per cent</td>
<td>0 per cent</td>
<td>16.7 per cent</td>
<td>66.6 per cent</td>
<td>16.7 per cent</td>
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**Gender**

<table>
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<th>Male</th>
<th>Other</th>
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<td>74 per cent</td>
<td>25 per cent</td>
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</tr>
<tr>
<td>Comm Iss</td>
<td>50 per cent</td>
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**Ethnicity (of Those Reported)**

<table>
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<th>Māori</th>
<th>Pacific</th>
<th>Asian</th>
<th>Other</th>
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<td>Staff</td>
<td>50 per cent</td>
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<td>25 per cent</td>
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**Length of Service**

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<th>Under 3 years</th>
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<th>Over 10 years</th>
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<td>Staff</td>
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<td>31</td>
<td>21</td>
</tr>
<tr>
<td>Comm Iss</td>
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<td>2</td>
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**Disability (of Those Reported)**

<table>
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<tr>
<th></th>
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<tbody>
<tr>
<td>Staff</td>
<td>16 per cent</td>
<td>84 per cent</td>
</tr>
<tr>
<td>Comm Iss</td>
<td>15 per cent</td>
<td>85 per cent</td>
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</tbody>
</table>

*The Commission has 24 part time positions, 19 of these are as a result of the Commission's flexible work practices.*
Statement of Service Performance
1 July 2012 to 30 June 2013
Whakatutukitanga Ratonga Tauāki

The statement of service performance reports the Commission’s performance against key activities, standards and measures set out in the previous year’s Statement of Intent. The Commission’s outputs are determined by its statutory functions. The Commission categorises these as:
• Encouraging community action
• Monitoring, reporting and advocacy
• Enquiries, complaints and legal interventions.

They are presented as:
Key activities: what the Commission will do
Performance standards: the target for the activity
Performance measures: how the Commission will measure and report its achievement

Output: Encouraging community action
Description: This output ensures human rights protections that exist in legislation and policy are practised and have a positive effect on people’s everyday lives. It also acknowledges that harmonious relations can only be achieved with the wide participation and engagement of diverse communities in the process.

The output gives partial effect to the Commission’s primary functions outlined in the Human Rights Act 1993, to promote respect for and an understanding and appreciation of human rights in New Zealand, and the maintenance and development of harmonious relations between diverse individuals and groups in New Zealand society.

This involves undertaking human rights programmes and activities, promoting understanding of the human rights dimensions of the Treaty and consulting and cooperating with other organisations. Services include:
1 providing education and community development programmes including delivering human rights workshops, training, presentations and courses
2 developing and coordinating networks to deliver human rights activities
3 guidance, facilitating discussions, and organising human rights events and fora to share and promote good practice
4 development and dissemination of human rights information, tools and resources.

Output
Extend Taku Manawa into a sixth region by delivering a seven day facilitation course with a disability rights focus that includes NZQA Unit Standard 19444, and preparing participants to undertake human rights activities in the following year.

Performance measure
1 At least 14 people participate in the course
2 Programme meets academic standards, as moderated by a partner tertiary institution
3 Satisfaction of participants with the course, as assessed by a survey.

Standard
1 Fourteen people participate
2 Facilitation course approved by partner tertiary institution
3 On a 5-point scale, at least 75 per cent of participants rate the course on scores of four or five – of value or great value to them
4 At least 12 people complete the course and are assessed as competent against the NZQA unit standard 19444

Results
Sixteen participants attended the disability rights human rights community development programme.
A Memorandum of Agreement was signed with Manukau Institute of Technology, an NZQA accredited tertiary institution, to partner and moderate in the delivery of a human rights community development programme that meets NZQA standards (Unit Standard 19444).

In the evaluation survey at the completion of the programme, on a five point scale, 100 per cent of the participants gave an average score of four or five indicating the programme was ‘of value’ or ‘of great value’ to them in increasing their knowledge and understanding of human rights issues and knowing how to support communities to identify and address human rights issues.

Sixteen participants completed the course and achieved the NZQA approved unit standard, graduating in June 2013.

**OUTPUT**

Extend bilingual kaupapa Māori programme Tūhonohono into a ninth community.

**PERFORMANCE MEASURE**

1. Programme run in one new community
2. Value to participants in increasing knowledge and understanding of human rights through a kaupapa Māori framework as assessed by a survey

**STANDARD**

1. On a 5-point scale, at least 75 per cent of the 15 participant groups report they found the programme met scores of four or five – of value or great value to them

**RESULTS**

A bilingual kaupapa Māori programme was run in one new community in Queenstown.

On a five-point scale 100 per cent of the 15 participants reported they found the programme was of value or of great value to them.

**OUTPUT**

Deliver a programme of further engagement and capacity building to promote the knowledge of, and use of, the Convention on the Rights of Persons with Disabilities (the Convention) by disabled people and their organisations with a focus on duty bearers and rights holders.

**PERFORMANCE MEASURE**

1. At least four programmes delivered to central and local government, disability service providers, and disability advisory groups
2. Three case studies of agencies involved in promotion of the Disability Convention which show changes in their practice and/or policy
3. The programme is viewed as being of value by at least three participating agencies as assessed by feedback

**STANDARD**

1. Case studies demonstrate participating agencies are engaged in improving their practice and/or policy
2. At least three agencies provide feedback that they found the programme of value

**RESULTS**

Ten programmes were delivered to central and local government, disability service providers and disability advisory groups across New Zealand.

Four case studies of local and national government and community and iwi agencies show changes in the practice and/or policy of participating agencies. These changes have included: discussions with the NZ Police about the employment of Deaf people and between Maori Language Commissioner and Deaf Maori about NZ Sign Language and Te Reo, a commitment by Auckland Polyfest to increase the inclusion of disabled people, discussion with the Maori King who agreed to increase inclusivity of disabled people particularly adjusting protocol to allow disabled Maori to bring their disability assistance dogs onto marae, and the development of a local government disability strategy.
OUTPUT

Deliver the New Zealand Diversity Action Programme (NZDAP), supporting organisations and individuals to undertake action to promote harmonious relations by providing information, support, acknowledgement, publicity and sharing of good practice, through:

1. Publishing network newsletters
2. Awarding certificates of acknowledgement of contributions to harmonious race relations and diversity awards
3. Holding forums and events
4. Maintaining, developing and connecting a network of participating organisations.

PERFORMANCE MEASURE

1. Five network e-newsletters published 10 times per year.
2. Annual Diversity Forum held.
3. Network of 250 participating organisations maintained.
4. Announcements and details of awards published monthly in e-newsletter; at least 10 Diversity Awards presented annually.
5. Forum attendees and NZDAP participants indicate the programme was of value to them in recognising and celebrating cultural diversity, promoting equality or fostering harmonious relations, as assessed by an evaluation of the Forum and a survey of NZDAP participants.

STANDARD

1. Overall increase in the subscriptions/ "Likes" for the Commission’s race relations e-newsletters and race relations Facebook pages by 10 per cent.
2. On a 5-point scale, at least 75 per cent of evaluation and survey respondents indicate the Forum/NZDAP has met scores of four or five – been of value or great value to them.

RESULTS

There were 256 NZDAP participants who renewed or registered by the end of the calendar year under which NZDAP operates. They contributed 763 projects.

Five Diversity network newsletters have been published 10 times this year.

The national language network grew by five per cent with 1034 members, the media network grew by three per cent with 750 members, the religious diversity network grew by eight per cent with 825 members and the refugee focus network grew by 14 per cent with 827 members.

The NZDAP update network grew by one per cent with 592 members. The On the Bright Side acknowledgements e-newsletter decreased by eight per cent with 4349 members.

The “Likes” for the Commission’s race relations Facebook pages increased by 19.5 per cent to 25,078 in total.

Overall, there was a 13.5 per cent increase in the subscriptions “Likes” for the Commission’s race relations e-newsletters and race relations Facebook pages.

An online survey was sent to NZDAP participants in April 2013. On a 5-point scale, 83.3 per cent of the six survey respondents rated the NZDAP of value or great value to them. One hundred per cent indicated that they would recommend the programme to other organisations and that their relationship with the Commission through the programme has been of value to their organisation.

The New Zealand Annual Diversity Forum was held at Auckland from 19 and 20 August 2012. Its theme was Aotearoa: A Fair Go For All. On a 5-point scale 87.2 per cent of respondents said the Forum was of value or great value to them. Seventy nine per cent of the 48 evaluation respondents said that they would recommend the Forum to others.

Overall, 83.4 per cent of evaluation and survey respondents indicate the Forum/NZDAP was of value or great value to them.
Twelve Diversity Awards were announced in the On the Bright Side newsletter and presented to New Zealand organisations at the Diversity Forum in recognition of their contribution to cultural diversity and race relations.

OUTPUT
Revise and promote the Good Employer Toolkit on NEON website to assist employers in their employment obligations.

PERFORMANCE MEASURE
1. The Good Employer Toolkit is promoted to 50 employers.
2. The Good Employer Toolkit is viewed as of value or great value by employers, as assessed through a survey of employer feedback.

STANDARD
1. On a 5-point scale, at least 80% of survey respondents indicate the toolkit has met scores of four or five – that the toolkit is of ‘value or great value’.

RESULTS
The Good Employer Toolkit was released on 17 June 2013. It was promoted to 92 employers.
On a five-point scale 100 per cent of the 13 Crown entities who responded to the survey indicated the toolkit was of value or of great value to them.

OUTPUT: MONITORING, REPORTING AND ADVOCACY
Description: This output contributes to incorporating international human rights standards in New Zealand law, policy and practice, which is essential to the protection of human rights and a reduction of barriers to equality.

The Commission provides advice and guidance on options for improvement, advocates for action when progress is slow and intervenes in situations that could involve a serious infringement of human rights. The Commission also provides information, advice and guidance to civil society to support their contribution to monitoring and developing human rights standards. Outputs include making submissions on draft legislation, bills or policy papers, providing oral evidence at select committees, providing analysis of human rights issues to government and civil society, providing legal advice and information on human rights enquiries, and engaging with government, business and community leaders on human rights issues and standards.

This output is determined by the Commission’s functions, outlined in the Human Rights Act, to advocate for human rights, inquire into possible infringements of human rights, publish guidelines and voluntary codes, monitor and report on compliance with international human rights standards, make public statements on human rights and race relations, and develop a national plan of action for human rights. The services provided include provision of:

- advice and guidance to government
- information and analysis to international human rights treaty bodies
- analysis, information and guidance to civil society.

QUALITY PERFORMANCE MEASURES FOR MONITORING, REPORTING AND ADVOCACY
As an element of its quality performance measurement, the Commission sets quality measures for its outputs in this area. The most appropriate quality measures are selected for each output, and these are specified in the performance measures. These quality measures are summarised overleaf.
Output

Develop a monitoring framework in relation to current and planned responses to the Canterbury earthquakes in accordance with international human rights standards.

Performance Measure

1. At least five organisations or agencies engage with the framework to review progress against international human rights standards.

2. The framework reflects current and planned responses in government activity in relation to earthquakes, as assessed by records in the Commission’s policy register.

Standard

The policy register records at least three instances of feedback from stakeholders that the Commission’s monitoring framework has been valuable.

Results

A monitoring framework reflecting current and planned responses in government activity to the Canterbury earthquakes was developed. Fifty two participants including 21 organisations and agencies engaged with the framework at community and government forums held by the Commission in July 2012 to review progress against international human rights standards.

Five respondents to the online survey undertaken indicated that the framework had been of value to them.

Output

Advice and guidance provided on draft legislation or policy and programme initiatives with significant human rights implications.

Performance Measure

1. Approximately 40 instances of advice and guidance provided.

2. Valued by government in its responsibility to meet human rights standards, and by civil society in supporting their engagement with policy development, as recorded in the Commission’s policy register.

3. Timeliness quality measure met, as recorded in the Commission’s policy register.

4. Participation and thoroughness quality measures met, as recorded through internal peer review.
STANDARD

1. 40 instances of advice and guidance provided
2. The policy register records:
   - at least five instances of a change in policy or legislation as a result of the Commission’s intervention
   - at least 20 instances where the work has been valued (through citation or acknowledgement)
   - timeliness quality measures met 95 per cent of the time. Internal peer review records thoroughness and participation quality measures met 90 per cent of the time.

RESULTS

A total of 60 instances of advice and guidance on draft legislation or policy and programme initiatives were provided over the year.

The policy register recorded that there has been at least seven instances of change in policy or legislation as a result of the Commission’s intervention.

A total of 21 instances were recorded where work has been valued through citation or acknowledgement.

Ninety-five per cent of policy interventions met the timeliness criteria. In 95 per cent of cases that were internally peer reviewed, the documents were found to be comprehensive, evidence based and of high quality. Where appropriate the policy interventions reflected a balance of competing rights and involved consultation with affected parties.

OUTPUT

Communications tool established on bullying, violence, abuse and harassment in schools that engages with a range of stakeholders including children, young people, parents and schools.

PERFORMANCE MEASURE

1. Communications tool established.
2. Value to users through increased knowledge about bullying as indicated by online user feedback.

STANDARD

On a 5-point scale, at least 75 per cent of feedback from online users is scored four or five – being of value or great value.

RESULTS

The Commission undertook research and scoping work towards this output. This involved reviewing previous Commission work on bullying, violence, abuse and harassment in schools, developing a key audiences map for the issue, scoping information available domestically and internationally to children and young people, parents and schools, assessing information gaps for key audiences, and researching international best practice for reducing the prevalence of bullying, violence, abuse and harassment in schools. The Commission also developed relationships with key audiences and stakeholders in the area, and undertook advocacy on the issue.

As a result of this work, the Commission established that this is an already cluttered space in New Zealand, and that to ensure clear messaging, effectiveness and efficiency, it is highly preferable to undertake all initiatives in this area on a cross-sector basis. Therefore the Commission contributed to the establishment of a Cross-Sector Group on Bullying, led by the Ministry of Education. The Commission did not produce the output, but rather has committed to ensuring its contribution is effective and useful, and part of a consistent, coordinated and collaborative cross-sector approach, mitigating the risk of duplication. The Minister of Justice noted this changed approach, which was not considered to be a significant variation to the output.

OUTPUT

Coordinate and facilitate the monitoring of Optional Protocol to the Convention Against Torture in consultation with the four NPMs (Office of the Ombudsman, Independent Police Complaints Authority, Office of the Children’s Commissioner and Inspector of Service Penal Establishments) and provide an annual report on the results of this monitoring to Parliament.

Undertake a five year review of OPCAT monitoring in New Zealand.
PERFORMANCE MEASURE

1. New Zealand’s four National Preventive Mechanisms (NPMs) are satisfied with the Commission’s coordinating role, as assessed by a survey of NPMs.

2. NPMs approve the content of the annual report and view it as a thorough, timely and valuable document.

3. Five year report produced.

4. Recommendations in the report are regarded as of value or great value, as assessed by NPMs.

STANDARD

1. Three out of four NPMs report they are satisfied or very satisfied with the Commission’s coordinating, with scores of four or five on a 5-point scale.

2. 100 per cent agreement by NPMs with contents of the annual report and satisfaction with its thoroughness and value and timeliness.

3. On a 5-point scale, at least three out of four NPMs report they find the recommendations in the five year report have met scores of four or five – being ‘of value or of great value’ to them.

RESULTS

Two of the four NPMs indicated they were very satisfied with the Commission’s coordinating of OPCAT, with the remaining NPMs expressing a desire for stronger leadership and direction from the Commission. This was an issue discussed in depth with NPMs during a two day strategic planning workshop, held with the assistance of the Association for the Prevention of Torture (APT).

Building on the five year review findings, the workshop identified weaknesses and challenges of NPM operations, defined collective priorities and began developing an NPM action plan for the coming year. As a result of these discussions, the Commission has allocated additional resource and capacity to progress the identified priorities in the action plan, including improving processes, raising the public profile of OPCAT and enhancing public outreach activities.

The Annual Report outlining the results of OPCAT monitoring was presented to Parliament and published on Human Rights Day, 10 December 2012. This was presented upon confirmation that all agencies agreed with the content and were 100 per cent satisfied that it was of sufficient quality standard to be submitted and tabled in Parliament. A delay in publication date was of concern to two NPMs.

Three out of four NPMs indicated they found the recommendations in the five year report valuable. The five year report is due to be launched on 3 September.

OUTPUT

Coordinate and facilitate the provision of an annual report to Parliament in collaboration with the other two parties in the Disability Convention independent monitoring mechanism, the Disability Convention Coalition and the Ombudsman.

PERFORMANCE MEASURE

1. Report meets quality measure of participation, as assessed through a survey of selected disabled people’s organisations.

2. Report meets quality measures of thoroughness and valuable in its recommendations for government action, as assessed by selected disability experts.

STANDARD

1. Disabled people’s organisations participate by providing information and analysis for the report, and a selected survey shows 75 per cent of participants are satisfied that their views are listened to.

2. On a 5-point scale, 75 per cent of selected disability experts score the report four or five – it is of value or great value.

RESULTS

The report was released on 3 December 2012 to coincide with the International Day of Persons with Disabilities. Of the five disabled people’s organisations that responded to
the survey (all member organisations of the Convention Coalition) 100 per cent either agree or strongly agree that their views were listened to and are reflected in the report. A hundred percent either agree or strongly agree on a 5-point scale that the report covers the main human rights for disabled people in New Zealand today and if implemented the recommendations in the report would result in real improvements in disabled peoples’ lives.

**OUTPUT**

Publish a report on the status of New Zealand Sign Language (NZSL) as one of New Zealand’s official languages.

**PERFORMANCE MEASURE**

The report is regarded as credible and accurate, as assessed through a survey of selected disability experts.

**STANDARD**

At least 75 per cent of the selected disability experts indicate that they regard the report as accurate and useful.

**RESULTS**

The report was completed in June 2013. In order to ensure both completeness and maximum effect from the report, the Commission extended the consultation period in order to enable government agencies to provide comments at each stage of the drafting process. Specifically these included opportunities to provide feedback on a working draft before it went out to public consultation, on the consultation draft, and on the final recommendations. The report will be published early in the new financial year, in accessible formats including easy read and New Zealand Sign Language video versions. A survey of selected disability experts will be undertaken following publication.

**OUTPUT**

Deliver a programme of promotion in relation to the findings of the report on institutional barriers (structural discrimination) to the elimination of the entrenched social and economic inequalities that currently exist between ethnic groups in New Zealand.

**PERFORMANCE MEASURE**

Programme is considered useful in providing advice on the implementation of the findings contained in the report as assessed by a survey of participating government agencies

**STANDARD**

On a 5-point scale, at least five key agencies indicate that they have found the engagement scored at four or five – of value or great value

**RESULTS**

The programme was undertaken. Six key government agencies indicated that they found the engagement ‘of value or great value’.

**OUTPUT**

Publish a report that reviews developments in race relations in the past year and identifies priorities for action.

**PERFORMANCE MEASURE**

The report is useful to stakeholders, as assessed by a survey circulated with the publication and an additional online survey.

**STANDARD**

On a 5-point scale, at least 60 per cent of the combined respondents scored the report at four or five – useful or very useful.

**RESULTS**

The Race Relations Report was published on the Commission website on 17 June 2013. An evaluation survey was available online with the publication. One hundred per cent of the 10 survey respondents indicated that the Race Relations Report was useful or very useful.
**OUTPUT**
Publish and distribute the fifth New Zealand Census of Women's Participation in 2012.

**PERFORMANCE MEASURE**
The Census is regarded as reliable, relevant and comprehensive in meeting international treaty body standards, as assessed by selected civil society and policy agencies.

**STANDARD**
Reliability assessed at 95 per cent, and report data referenced 25 times in year following.

**RESULTS**
The fifth New Zealand Census of Women's Participation was launched on 27 November 2012. A number of processes were undertaken to ensure reliability including verification with sources and data checking for transcription errors internally and externally. The report was assessed as 95 per cent accurate by selected civil society and policy agencies. There were 28 references to the report data in the following year.

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**OUTPUT**
Host a summit of key stakeholders in the aged care sector.

**PERFORMANCE MEASURE**
1. At least eight of the key stakeholders are represented.
2. The summit is considered useful by the majority of participants, as assessed by a survey.

**STANDARD**
On a 5-point scale 60 per cent of participants gave the summit scores of four or five – finding the summit ‘useful or very useful’.

**RESULTS**
Thirty seven key stakeholders were represented at the Aged Care Sector Summit held on 3 October 2012 with 92 people participating. Ninety-two per cent of participants indicated that the summit was ‘useful or very useful’.

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**OUTPUT**
Promote awareness of Treaty through facilitated discussion and advice for local and central government agencies and parliament on ways to implement it in policy and practice.

**PERFORMANCE MEASURE**
1. Three agencies and three local authorities engaged and advised through facilitated discussion on UNDRIP.
2. Workshops and engagement are considered to be valuable, as assessed through participant feedback.

**STANDARD**
On a 5-point scale at least 75 per cent of the participants indicate that the Commission’s advice has met scores four or five – ‘of value or great value to them’.

**RESULTS**
Five agencies and three local authorities engaged with the discussion and advice. Twenty community groups were also involved in the programme. Overall, 87 per cent of the 460 participants who rated the advice indicated that the advice and discussion was of value or great value to them.
OUTPUT: ENQUIRIES AND COMPLAINTS AND LEGAL INTERVENTIONS

Description: This output involves providing New Zealanders with a means of seeking advice and possible redress if they think their human rights have been infringed, in matters of complaints about discrimination. The Commission has a statutory responsibility under the Human Rights Act to provide a disputes resolution service that is as efficient, informal and cost effective as possible, and an information and referral service for enquirers on human rights matters. The Office of Human Rights Proceedings (OHRP) may provide legal representation in the Human Rights Review Tribunal to applicants where their complaints of unlawful discrimination have not been resolved by the Commission's disputes resolution service. If representation is provided, proceedings are brought in the plaintiff's name.

The OHRP also receives referrals from the Privacy Commissioner under the Privacy Act in cases where the Commissioner concludes that there has been interference with a person's privacy. The Director may bring proceedings, in his name, if he is satisfied that it is appropriate to do so.

The Commission undertakes strategic litigation in order to advocate and promote respect for, and an understanding and appreciation of, human rights in New Zealand, utilising its legislative mandate in sections 5(2)(i) and (j) of the Human Rights Act.

Services provided include:
- information, referral and disputes resolution service
- bringing legal proceedings
- intervening in court proceedings.

OUTPUT

Provide an accessible, high-quality Enquiries and Complaints Service that assists individuals and groups to resolve human rights complaints, including those of unlawful discrimination as defined in sections 76-89 of the Human Rights Act, efficiently and effectively.

PERFORMANCE MEASURE

1 Enquiries and complaints result in 6000 new human rights enquiries and complaints.
2 Provide a disputes resolution service for an estimated 1600 complaints alleging unlawful discrimination.
3 Enquiries and complaints receive an initial response within three working days.
4 Complaints of unlawful discrimination closed within one year, with the situation advanced (resolved, progressed or referred to the OHRP) as assessed by internal records.
5 Evaluation of satisfaction, as assessed by a questionnaire sent to participants in the mediation process.

STANDARD

1 6000 new enquiries and complaints.
2 Disputes resolutions service for 1600 complaints.
3 90 per cent timeliness.
4 80 per cent closed within one year.
5 On a 5-point scale, 90 per cent of returned mediation evaluation forms will score four or five – reporting they are 'satisfied or very satisfied’ with the process.

RESULTS

Between 1 July 2012 and 30 June 2013 there were 5973 new human rights enquiries and complaints, of these, 555 relate to the publication services. Of this total, 1228 were complaints alleging unlawful discrimination. Due to a process error, approximately 250 records were not recorded in the first quarter of the year. The SSP measure of 1600 new unlawful discrimination complaints was only met in the 2009-2010 year. Enquiries and Complaints is a responsive service and reasons for changes from year to
year are speculative. Nevertheless, over the last five years the average number of new human rights matters received was 1479. Accordingly a new SSP measure of 1400 has been agreed for 2013-14.

Of all enquiries and complaints 91 per cent received an initial response within three working days. For the year ending 30 June, 85 per cent of discrimination complaints were closed within one year with the situation advanced as assessed by internal records.

Quality standards were measured through feedback from questionnaires sent to all parties involved in mediation. Of the 80 returned questionnaires 94 per cent reported on a five-point scale, that they were satisfied or very satisfied with the process.

**OUTPUT**

Undertake human rights and privacy matters through:

1. Providing legal representation before the Human Rights Review Tribunal or related proceedings where section 92 criteria of the Human Rights Act are met.
3. Taking proceedings under the Privacy Act when referred by the Privacy Commissioner.
4. Intervening in appropriate proceedings under the Privacy Act 1993.

**PERFORMANCE MEASURE**

1. Estimated 65-85 human rights and privacy matters undertaken, as assessed by internal records.
2. Thorough decisions on representation made within 60 days of receipt of s82 HRA material from Commission, as assessed by internal records and acceptance of decision by complainants.
3. Satisfaction with thoroughness of decision, as assessed by responses to decision by complainants.
4. Set performance standards achieved in providing representation:
   - compliance with Lawyers and Conveyancers Act
   - compliance with Tribunal and Court timetables
   - positive comments from courts as assessed by internal records and satisfactory feedback from complainants on standard of service.

**STANDARD**

1. Quantity met.
2. 80 per cent timeliness.
3. 80 per cent satisfaction.
4. 100 per cent compliance.

**RESULTS**

Seventy human rights and privacy matters were conducted by the Office. These included 52 decisions made under the Human Rights Act on the provision of legal representation and 18 decisions made under the Privacy Act. Of the 52 Human Rights Act decisions, 19 were made within 60 days of receipt of section 82 Human Rights Act material from the Human Rights Commission, as assessed by internal records.

The reasons for the target not being met relate to a variety of circumstances such as settlement negotiations, requests for delays from applicants, delays in receiving additional information from applicants and respondents, and the need to await the outcome of similar related proceedings already before the Human Rights Review Tribunal or higher courts.

With respect to the Human Rights Act matters coming to the Office, both Part 1A and Part 2 cases involve more complex areas of law and policy than previously.

With respect to the Privacy Act, the legislation provides for the respondent to have an opportunity to be heard. The Director generally allows three weeks for that process. The respondent's actions are beyond the control of the Office and an extension is often sought from the Director who exercises discretion in order that a full and considered decision can be reached.

This has been a trend for a number of years and reflects the fact that the measure is no longer appropriate. This measure has now been discontinued also because it is an ineffective measure of good performance that records mere outputs rather than effective outcomes. For example settlement negotiations frequently result in positive outcomes for the parties but necessitate a delay in the decision as to whether to provide representation. New and more appropriate measures are included in the 2013-14 SSP.

Of all human rights and privacy matters 100 per cent were conducted to agreed internal standards.
100 per cent compliance with the Lawyers and
Conveyancers Act 2006

100 per cent compliance with tribunal and court timetables

Of the 13 unsolicited expressions of appreciation received
by the Office, 11 were from complainants in relation to the
standard of service.

In considering complainants' satisfaction with the decision,
although three applicants queried the Director's decision not
to represent them, no complaints were made to the Office
about the thoroughness of the decision during this period.

OUTPUT

Undertake at least two legal interventions in instances
where there are human rights matters that directly relate to
areas of the Commissions expertise.

PERFORMANCE MEASURE

1. At least two legal interventions undertaken.
2. Commission’s legal interventions conform and promote
   international human rights standards, as assessed by
   external peer review.

STANDARD

External peer review finds that legal interventions conform
and promote international human rights standards.

RESULTS

The Commission intervened in three cases:

 Child Poverty Action Group Ltd v Attorney-General
 Spencer v Ministry of Health
 Bartlett v Terra Nova Homes & Care Ltd.

It has also made one application for intervention in Dinuato
v Virgin Air.

External peer review was conducted by lawyers briefed to
work on the cases and found that the legal interventions
conform and promote international human rights standards.
Statement of Comprehensive Income
for the year ended 30 June 2013

<table>
<thead>
<tr>
<th>Notes</th>
<th>Actual 2013</th>
<th>Budget 2013</th>
<th>Actual 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$000</td>
<td>$000</td>
<td>$000</td>
</tr>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue from the Crown</td>
<td>9,696</td>
<td>9,696</td>
<td>9,696</td>
</tr>
<tr>
<td>Official development assistance</td>
<td>7</td>
<td>-</td>
<td>142</td>
</tr>
<tr>
<td>Funding to support ICC Chair</td>
<td>-</td>
<td>-</td>
<td>39</td>
</tr>
<tr>
<td>Interest received</td>
<td>223</td>
<td>195</td>
<td>212</td>
</tr>
<tr>
<td>Other income</td>
<td>195</td>
<td>36</td>
<td>175</td>
</tr>
<tr>
<td><strong>Total income</strong></td>
<td>10,121</td>
<td>9,927</td>
<td>10,264</td>
</tr>
<tr>
<td><strong>EXPENSES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee benefit costs</td>
<td>(7,546)</td>
<td>(7,348)</td>
<td>(6,684)</td>
</tr>
<tr>
<td>Travel costs</td>
<td>(420)</td>
<td>(367)</td>
<td>(325)</td>
</tr>
<tr>
<td>Overhead and other expenses</td>
<td>(1,777)</td>
<td>(1,807)</td>
<td>(1,672)</td>
</tr>
<tr>
<td>Projects</td>
<td>(1,048)</td>
<td>(1,049)</td>
<td>(977)</td>
</tr>
<tr>
<td>Official development assistance</td>
<td>(4)</td>
<td>-</td>
<td>(131)</td>
</tr>
<tr>
<td>Support of ICC Chair</td>
<td>-</td>
<td>-</td>
<td>(39)</td>
</tr>
<tr>
<td>Depreciation and amortisation</td>
<td>(271)</td>
<td>(337)</td>
<td>(280)</td>
</tr>
<tr>
<td>Finance costs</td>
<td>(6)</td>
<td>(6)</td>
<td>(12)</td>
</tr>
<tr>
<td>Losses on disposal of assets</td>
<td>(2)</td>
<td>-</td>
<td>(21)</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td>(11,074)</td>
<td>(10,914)</td>
<td>(10,141)</td>
</tr>
<tr>
<td><strong>Net surplus/(deficit)</strong></td>
<td>(953)</td>
<td>(987)</td>
<td>123</td>
</tr>
<tr>
<td><strong>Other comprehensive income</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total comprehensive income</strong></td>
<td>(953)</td>
<td>(987)</td>
<td>123</td>
</tr>
</tbody>
</table>

Explanations of significant variances from budget are detailed in note 24.

The accompanying notes form an integral part of these financial statements.
Statement of Financial Position
for the year ended 30 June 2013

<table>
<thead>
<tr>
<th></th>
<th>Notes</th>
<th>Actual 2013</th>
<th>Budget 2013</th>
<th>Actual 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$000</td>
<td>$000</td>
<td>$000</td>
</tr>
<tr>
<td><strong>EQUITY</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accumulated funds</td>
<td></td>
<td>3,203</td>
<td>2,983</td>
<td>4,156</td>
</tr>
<tr>
<td><strong>Total equity</strong></td>
<td></td>
<td>3,203</td>
<td>2,983</td>
<td>4,156</td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>7</td>
<td>2,487</td>
<td>3,209</td>
<td>4,498</td>
</tr>
<tr>
<td>Short-term deposits</td>
<td>8</td>
<td>1,400</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Debtors and other receivables</td>
<td>9</td>
<td>45</td>
<td>150</td>
<td>75</td>
</tr>
<tr>
<td>Prepayments</td>
<td></td>
<td>182</td>
<td>120</td>
<td>149</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td></td>
<td>4,114</td>
<td>3,479</td>
<td>4,722</td>
</tr>
<tr>
<td><strong>CURRENT LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors and other payables</td>
<td>10</td>
<td>440</td>
<td>393</td>
<td>438</td>
</tr>
<tr>
<td>Finance lease</td>
<td>11</td>
<td>28</td>
<td>-</td>
<td>25</td>
</tr>
<tr>
<td>Employee entitlements</td>
<td>12</td>
<td>780</td>
<td>574</td>
<td>677</td>
</tr>
<tr>
<td>GST payable</td>
<td></td>
<td>151</td>
<td>160</td>
<td>137</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td></td>
<td>1,399</td>
<td>1,127</td>
<td>1,277</td>
</tr>
<tr>
<td><strong>Working capital</strong></td>
<td></td>
<td>2,715</td>
<td>2,352</td>
<td>3,445</td>
</tr>
<tr>
<td><strong>NON-CURRENT ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property, plant &amp; equipment</td>
<td>13</td>
<td>569</td>
<td>730</td>
<td>794</td>
</tr>
<tr>
<td>Intangible assets</td>
<td>14</td>
<td>19</td>
<td>20</td>
<td>30</td>
</tr>
<tr>
<td><strong>Total non-current assets</strong></td>
<td></td>
<td>588</td>
<td>750</td>
<td>824</td>
</tr>
<tr>
<td><strong>NON-CURRENT LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance lease</td>
<td>11</td>
<td>13</td>
<td>20</td>
<td>41</td>
</tr>
<tr>
<td>Employee entitlements</td>
<td>12</td>
<td>87</td>
<td>99</td>
<td>72</td>
</tr>
<tr>
<td><strong>Total non-current liabilities</strong></td>
<td></td>
<td>100</td>
<td>119</td>
<td>113</td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
<td></td>
<td>3,203</td>
<td>2,983</td>
<td>4,156</td>
</tr>
</tbody>
</table>

The accompanying notes form an integral part of these financial statements.
## Statements of Changes in Equity
for the year ended 30 June 2013

<table>
<thead>
<tr>
<th>Notes</th>
<th>Actual 2013</th>
<th>Budget 2013</th>
<th>Actual 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 July</td>
<td>4,156</td>
<td>3,970</td>
<td>4,033</td>
</tr>
<tr>
<td>Total comprehensive income</td>
<td>(953)</td>
<td>(987)</td>
<td>123</td>
</tr>
<tr>
<td><strong>Balance at 30 June</strong></td>
<td><strong>3,203</strong></td>
<td><strong>2,983</strong></td>
<td><strong>4,156</strong></td>
</tr>
</tbody>
</table>

The accompanying notes form an integral part of these financial statements.
## Statement of Cash Flows
for the year ended 30 June 2013

<table>
<thead>
<tr>
<th>Notes</th>
<th>Actual 2013</th>
<th>Budget 2013</th>
<th>Actual 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$000</td>
<td>$000</td>
<td>$000</td>
</tr>
<tr>
<td><strong>CASH FLOW FROM OPERATING ACTIVITIES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash was provided from:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts from the Crown</td>
<td>9,696</td>
<td>9,696</td>
<td>9,696</td>
</tr>
<tr>
<td>Other sources</td>
<td>241</td>
<td>36</td>
<td>444</td>
</tr>
<tr>
<td>Interest received</td>
<td>205</td>
<td>195</td>
<td>237</td>
</tr>
<tr>
<td>Goods and services tax (net)</td>
<td>13</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Cash was disbursed to:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employees and suppliers</td>
<td>(10,698)</td>
<td>(10,577)</td>
<td>(9,681)</td>
</tr>
<tr>
<td>Interest paid</td>
<td>(6)</td>
<td>-</td>
<td>(12)</td>
</tr>
<tr>
<td>Goods and services tax (net)</td>
<td>-</td>
<td>-</td>
<td>(20)</td>
</tr>
<tr>
<td><strong>Net operating cash inflow/(outflow)</strong></td>
<td>15</td>
<td>(549)</td>
<td>(650)</td>
</tr>
<tr>
<td><strong>CASH FLOW FROM INVESTING ACTIVITIES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash was provided from:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maturity of short-term deposits</td>
<td>-</td>
<td>-</td>
<td>3,200</td>
</tr>
<tr>
<td>Sale of property, plant &amp; equipment</td>
<td>-</td>
<td>-</td>
<td>17</td>
</tr>
<tr>
<td>Cash was disbursed to:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Short-term deposits</td>
<td>(1,400)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Purchase of property, plant &amp; equipment</td>
<td>(35)</td>
<td>(251)</td>
<td>(457)</td>
</tr>
<tr>
<td>Purchase of intangible assets</td>
<td>(2)</td>
<td>-</td>
<td>(3)</td>
</tr>
<tr>
<td><strong>Net investing cash inflow/(outflow)</strong></td>
<td>(1,437)</td>
<td>(251)</td>
<td>2,757</td>
</tr>
<tr>
<td><strong>CASH FLOW FROM FINANCING ACTIVITIES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash was disbursed to:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments of finance lease</td>
<td>(25)</td>
<td>-</td>
<td>(107)</td>
</tr>
<tr>
<td><strong>Net investing cash outflow</strong></td>
<td>(25)</td>
<td>-</td>
<td>(107)</td>
</tr>
<tr>
<td>Net increase/(decrease) in cash</td>
<td>(2,011)</td>
<td>(901)</td>
<td>3,314</td>
</tr>
<tr>
<td>Cash &amp; cash equivalents at the beginning of the year</td>
<td>4,498</td>
<td>4,110</td>
<td>1,184</td>
</tr>
<tr>
<td>Cash &amp; cash equivalents at the end of the year</td>
<td>7</td>
<td>2,487</td>
<td>3,209</td>
</tr>
</tbody>
</table>

The accompanying notes form an integral part of these financial statements.
Notes to the Financial Statements
for the year ended 30 June 2013

1. STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY

The Human Rights Commission (the Commission) was established by the Human Rights Commission Act 1977, which was passed on 21 November 1977 but came into force on 1 September 1978. As well as establishing the Commission, the Act is designed to promote the advancement of human rights in New Zealand in general accordance with the United Nations International Covenants on Human Rights. The Human Rights Act 1993, which came into effect on 1 February 1994, replaced the 1977 Act and extended the jurisdiction of the Commission. The Human Rights Commission Amendment Act 2001 made further significant changes in the operation of the Commission.

The Commission is a Crown Entity as defined by the Crown Entities Act 2004 and is domiciled in New Zealand. The Commission’s ultimate parent is the New Zealand Crown.

The primary objective of the Commission is to provide services to the public rather than making a financial return. Accordingly, the Commission has designated itself as a public benefit entity for the purposes of New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

At 30 June 2013 the members of the Commission were:

• the Chief Commissioner
• the Race Relations Commissioner
• the Equal Employment Opportunities Commissioner
• the part-time Disability Rights Commissioner (0.8fte) and
• two part-time Commissioners (0.3fte each).

All Commissioners are appointed by the Governor-General on the recommendation of the Minister of Justice.

The funds of the Commission are appropriated by Parliament but paid out of Vote: Justice. The Commission prepares financial accounts which are audited by the Auditor-General and submitted to Parliament. The Commission prepares an Annual Report to the Minister of Justice on the exercise of its function during the year, a copy of the report also being laid before Parliament.

The financial statements of the Commission are for the year ended 30 June 2013 and were approved by the Board of the Commission on 11 October 2013.

BASIS OF PREPARATION

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 NZ GAAP and comply with NZ IFRS as appropriate for public benefit entities.

Specific disclosures under section 152 of the Crown Entities Act 2004 are included in the notes to the financial statements.
Measurement base
The financial statements have been prepared on an historical cost basis, except for assets and liabilities that have been valued at fair value as identified in their respective accounting policies.

Functional and presentation currency
The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars ($000). The functional currency of the Commission is New Zealand dollars.

Changes in accounting policies
There have been no changes in accounting policies during the financial year.

Standards, amendments and interpretations issued that are not yet effective and have not been early adopted
Standards, amendments and interpretations issued but not yet effective that have not been early adopted and which are relevant to the Commission are:

NZ IFRS 9 Financial Instruments will eventually replace NZ IAS 39 Financial Instruments: Recognition and Measurement. NZ IAS 39 is being replaced through the following 3 main phases: Phase 1 Classification and Measurement, Phase 2 Impairment Methodology, and Phase 3 Hedge Accounting. Phase 1 has been completed and has been published in the new financial instrument standard NZ IFRS 9. NZ IFRS 9 uses a single approach to determine whether a financial asset is measured at amortised cost or fair value, replacing the many different rules in NZ IAS 39. The approach in NZ IFRS 9 is based on how an entity manages its financial instruments (its business model) and the contractual cash flow characteristics of the financial assets. The financial liability requirements are the same as those of NZ IAS 39, except for when an entity elects to designate a financial liability at fair value through surplus or deficit. The new standard is required to be adopted for the year ended 30 June 2016. However, as a new Accounting Standards Framework will apply before this date, there is no certainty when an equivalent standard to NZ IFRS 9 will be applied by public benefit entities.

The Minister of Commerce has approved a new Accounting Standards Framework (incorporating a Tier Strategy) developed by the External Reporting Board (XRB). Under this Accounting Standards Framework the Commission is classified as a Tier 2 reporting entity and will be eligible to apply the reduced disclosure regime of the public sector Public Benefit Entity Accounting Standards (PAS). The effective date for the new standards for public sector entities is reporting periods beginning on or after 1 July 2014. This means the Commission expects to transition to the new standards in preparing its 30 June 2015 financial standards. The Commission has not assessed implications of the new Accounting Standards Framework at this time.

Due to the change in the Accounting Standards Framework for public benefit entities it is expected that all new NZ IFRS and amendments to existing NZ IFRS will not be applicable to public benefit entities. Therefore, the XRB has effectively frozen the financial reporting requirements for public benefit entities up until the new Accounting Standards Framework is effective. Accordingly, no disclosure has been made about new or amended NZ IFRS that exclude public benefit entities from their scope.

SIGNIFICANT ACCOUNTING POLICIES

Revenue
Revenue is measured at the fair value of consideration received or receivable.
Revenue from the Crown
The Commission is primarily funded through revenue received from the Ministry of Justice for the provision of outputs set out in the Output Agreement signed by the Chief Commissioner and the Minister of Justice. Revenue from the Crown is recognised as revenue when earned and is reported in the financial period to which it relates.

Other income
Other income is received from the supply of contract work; grants for specific activities; and the provision of advice and educational workshops to third parties. Other income is recognised at the time the product or service is provided to the client or, in the case of grant income, when the conditions of the grant have been met.

Interest
Interest income is recognised using the effective interest method. Interest income on an impaired financial asset is recognised using the original effective interest rate.

Grant expenditure
Discretionary grants are those grants where the Commission has no obligation to award on the receipt of a grant application and are recognised as expenditure when approved by the Commission and the approval has been communicated to the applicant.

Leases
Finance leases
A finance lease is a lease that transfers to the lessee substantially all of the risks and rewards incidental to ownership of an asset whether or not title is eventually transferred.

At the commencement of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Commission will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating leases
An operating lease is a lease that does not transfer substantially all of the risks and rewards incidental to ownership of an asset. 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 over the lease term as an integral part of the total lease expense.

Foreign currency transactions
Foreign currency transactions are translated into New Zealand dollars using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the surplus or deficit.
Financial instruments

Financial assets and financial liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through surplus and deficit in which case the transaction costs are recognised in the surplus or deficit.

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.

Short-term deposits

Short-term deposits include funds on deposit at banks with an original maturity of more than three months but not more than 12 months and are initially measured at fair value plus transaction costs.

Debtors and other receivables

Debtors and other receivables are recorded at their face value, less any provision for impairment.

Impairment of a receivable is established when there is objective evidence that the Commission will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership or liquidation, and default in payments are considered indicators that the debtor is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written off against the allowance account for receivables. Overdue receivables that are renegotiated are reclassified as current (that is, not past due).

Property, plant and equipment

Property, plant and equipment consists of motor vehicles, equipment, furniture and fittings, leasehold improvements, and library books.

Property, plant and equipment is 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 at no cost, or for a nominal cost, it is recognised at fair value as 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 included in the surplus or deficit.
**Subsequent costs**

Costs incurred subsequent to 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 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:

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>Useful Life</th>
<th>Depreciation Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor vehicles</td>
<td>5 years</td>
<td>20%</td>
</tr>
<tr>
<td>Equipment</td>
<td>3–10 years</td>
<td>10–33%</td>
</tr>
<tr>
<td>Furniture and fittings</td>
<td>5–10 years</td>
<td>10–20%</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>5–9 years</td>
<td>11–20%</td>
</tr>
<tr>
<td>Library books</td>
<td>5 years</td>
<td>20%</td>
</tr>
</tbody>
</table>

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

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

**Intangible assets**

**Software acquisition**

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

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.

**Trademarks**

Trademarks are capitalised on the basis of the costs incurred to register the trademark with the Intellectual Property Office of New Zealand.

**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.

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

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>Useful Life</th>
<th>Amortisation Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer software</td>
<td>2–5 years</td>
<td>20–50%</td>
</tr>
<tr>
<td>Trademarks</td>
<td>10 years</td>
<td>10%</td>
</tr>
</tbody>
</table>
Impairment of property, plant and equipment and intangible 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 amount. The recoverable amount is the higher of an asset’s fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset’s ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

If an asset’s carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. A reversal of the impairment loss is also recognised in the surplus or deficit.

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 sheet date is tested for impairment annually.

Creditors and other payables

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Borrowings

Borrowings are initially recognised at their fair value plus transaction costs. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Borrowings are classified as current liabilities if the borrowings are expected to be settled within 12 months of balance date. All other borrowings are 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. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

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. The calculations are based on:

- 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
- the present value of the estimated future cash flows.

Presentation of employee entitlements

Accrued salaries and wages, annual leave and vested long service leave are classified as a current liability. Non-vested long service leave and retirement leave expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.
Superannuation schemes

Defined contribution schemes

Obligations for contributions to KiwiSaver, the Government Superannuation Fund and the Pension National Scheme of the National Provident Fund are accounted for as defined contribution schemes and are recognised as an expense in the surplus or deficit as incurred.

Defined benefit schemes

The Commission currently does not make contributions to defined benefit schemes.

Provisions

A provision is recognised for future expenditure of an uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that an outflow of future economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in finance costs.

Commitments

Expenses yet to be incurred on non-cancellable 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 is the Crown’s investment in the Commission and is 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, the Inland Revenue Department (IRD) is included as part of receivables or payables 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.

Budget figures

The budget figures are derived from the Commission’s Statement of Intent for the financial year being reported on and were prepared in accordance with NZ GAAP using accounting policies that are consistent with those adopted by the Commission in preparing these financial statements.

Project costs

Direct costs are costs that are directly attributable to an output and are charged to the relevant project activity and reported in the statement of comprehensive income as project expenditure.

Indirect costs are costs that cannot be identified accurately to a specific output and are not allocated to the Commission’s project activities.

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

Management has made an estimate as to the useful lives and residual amounts in respect of property, plant and equipment and intangible assets. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires a number of 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 and carrying amount of the asset in the statement of financial position. Notes 13 and 14 detail the carrying amounts of property, plant and equipment and intangible assets respectively.

Retirement and long service leave

Note 12 details the critical estimates and assumptions made in relation to retirement and long service leave liabilities.

2. OFFICIAL DEVELOPMENT ASSISTANCE

The Commission received project funding from the Ministry of Foreign Affairs and Trade’s (MFAT) New Zealand Aid Programme for the provision of human rights advice, expertise, and other relevant activities in the Asia and Pacific regions. Income is recognised when the actual and reasonable costs incurred in implementing the project activities are charged back to NZAID, and drawn down against the funding provided for in each project’s Memorandum of Understanding between MFAT and the Commission.
3. EMPLOYEE BENEFIT COSTS

<table>
<thead>
<tr>
<th></th>
<th>2013 $000</th>
<th>2012 $000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and wages</td>
<td>6,985</td>
<td>6,293</td>
</tr>
<tr>
<td>Employer contributions to defined contribution plans</td>
<td>134</td>
<td>35</td>
</tr>
<tr>
<td>Increase/(decrease) in employee entitlements</td>
<td>118</td>
<td>74</td>
</tr>
<tr>
<td>Other</td>
<td>309</td>
<td>282</td>
</tr>
<tr>
<td><strong>Total employee benefit costs</strong></td>
<td><strong>7,546</strong></td>
<td><strong>6,684</strong></td>
</tr>
</tbody>
</table>

Employee benefit costs include the Commissioners and Director of Human Rights Proceedings. It should be noted that the Commissioners and Director of Human Rights Proceedings are appointed by warrant of the Governor-General and are therefore not “employees”.

Employer contributions to defined contribution plans include contributions to KiwiSaver, the Government Superannuation Fund and the Pension National Scheme of the National Provident Fund.

4. OVERHEAD AND OTHER EXPENSES

<table>
<thead>
<tr>
<th></th>
<th>2013 $000</th>
<th>2012 $000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fees to auditor:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Audit of the financial statements</td>
<td>39</td>
<td>34</td>
</tr>
<tr>
<td>Operating lease payments</td>
<td>514</td>
<td>576</td>
</tr>
<tr>
<td>Other costs</td>
<td>1,224</td>
<td>1,062</td>
</tr>
<tr>
<td><strong>Total overhead and other expenses</strong></td>
<td><strong>1,777</strong></td>
<td><strong>1,672</strong></td>
</tr>
</tbody>
</table>

5. PROJECTS

<table>
<thead>
<tr>
<th></th>
<th>2013 $000</th>
<th>2012 $000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organisational review costs</td>
<td>205</td>
<td>-</td>
</tr>
<tr>
<td>Other projects</td>
<td>843</td>
<td>977</td>
</tr>
<tr>
<td><strong>Total projects</strong></td>
<td><strong>1,048</strong></td>
<td><strong>977</strong></td>
</tr>
</tbody>
</table>

Organisational review costs include the costs of consultants who provided advice on the Commission’s self-initiated review to become a more effective and aligned organisation, ensure financial sustainability and deliver better human rights outcomes. The current status of the review is detailed in note 21.
6. EXPENSES CLASSIFIED BY COST CENTRE

Costs are allocated across ten cost centres. Corporate Services includes the cost of all major overhead expenses.

<table>
<thead>
<tr>
<th>Cost Centre</th>
<th>Employee Benefits</th>
<th>Employee Travel</th>
<th>Employee Other</th>
<th>Total 2013</th>
<th>Employee Benefits</th>
<th>Employee Travel</th>
<th>Employee Other</th>
<th>Total 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ahi Kaa</td>
<td>361</td>
<td>29</td>
<td>18</td>
<td>408</td>
<td>312</td>
<td>18</td>
<td>24</td>
<td>354</td>
</tr>
<tr>
<td>Commissioners</td>
<td>979</td>
<td>155</td>
<td>72</td>
<td>1,206</td>
<td>1,086</td>
<td>130</td>
<td>48</td>
<td>1,264</td>
</tr>
<tr>
<td>Corporate Services</td>
<td>1,167</td>
<td>34</td>
<td>1,706</td>
<td>2,907</td>
<td>846</td>
<td>19</td>
<td>1,880</td>
<td>2,745</td>
</tr>
<tr>
<td>Enquiries and Complaints</td>
<td>1,090</td>
<td>24</td>
<td>40</td>
<td>1,154</td>
<td>1,047</td>
<td>22</td>
<td>49</td>
<td>1,118</td>
</tr>
<tr>
<td>Executive Director’s Office</td>
<td>581</td>
<td>66</td>
<td>308</td>
<td>955</td>
<td>411</td>
<td>30</td>
<td>50</td>
<td>491</td>
</tr>
<tr>
<td>External Relations</td>
<td>1,356</td>
<td>42</td>
<td>430</td>
<td>1,828</td>
<td>1,235</td>
<td>21</td>
<td>436</td>
<td>1,692</td>
</tr>
<tr>
<td>Support for ICC Chair</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>39</td>
<td>39</td>
</tr>
<tr>
<td>Office of HR Proceedings</td>
<td>572</td>
<td>24</td>
<td>145</td>
<td>741</td>
<td>518</td>
<td>40</td>
<td>161</td>
<td>719</td>
</tr>
<tr>
<td>Official Dev. Assistance</td>
<td>-</td>
<td>-</td>
<td>4</td>
<td>4</td>
<td>-</td>
<td>-</td>
<td>131</td>
<td>131</td>
</tr>
<tr>
<td>Strategic Policy</td>
<td>1,440</td>
<td>46</td>
<td>385</td>
<td>1,871</td>
<td>1,229</td>
<td>45</td>
<td>314</td>
<td>1,588</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>7,546</strong></td>
<td><strong>420</strong></td>
<td><strong>3,108</strong></td>
<td><strong>11,074</strong></td>
<td><strong>6,684</strong></td>
<td><strong>325</strong></td>
<td><strong>3,132</strong></td>
<td><strong>10,141</strong></td>
</tr>
</tbody>
</table>

Costs are allocated across ten cost centres. Corporate Services includes the cost of all major overhead expenses.

7. CASH AND CASH EQUIVALENTS

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at bank and on hand</td>
<td>2,487</td>
<td>1,498</td>
</tr>
<tr>
<td>Term deposits with maturities of three months or less</td>
<td>-</td>
<td>3,000</td>
</tr>
<tr>
<td><strong>Total cash and cash equivalents</strong></td>
<td><strong>2,487</strong></td>
<td><strong>4,498</strong></td>
</tr>
</tbody>
</table>

Cash and cash equivalents comprise cash at bank and on hand and short-term deposits with maturities of three months or less. The carrying value of cash and cash equivalents approximates their fair value.

8. SHORT-TERM DEPOSITS

Short-term deposits comprise term deposits held at a registered New Zealand bank with maturities of more than three months. The carrying value of short-term deposits approximates their fair value.
9. DEBTORS AND OTHER RECEIVABLES

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$000</td>
<td>$000</td>
</tr>
<tr>
<td>Debtors</td>
<td>20</td>
<td>68</td>
</tr>
<tr>
<td>Accrued revenue</td>
<td>19</td>
<td>2</td>
</tr>
<tr>
<td>Other receivables</td>
<td>6</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total debtors and other receivables</strong></td>
<td>45</td>
<td>75</td>
</tr>
</tbody>
</table>

The carrying value of debtors and other receivables approximates their fair value.

The ageing profile of receivables at year end is detailed below:

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Gross</td>
<td>Impairment</td>
</tr>
<tr>
<td></td>
<td>$000</td>
<td>$000</td>
</tr>
<tr>
<td>Not past due</td>
<td>33</td>
<td>-</td>
</tr>
<tr>
<td>Past due 1-30 days</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Past due 31-60 days</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Past due over 60 days</td>
<td>12</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>45</td>
<td>-</td>
</tr>
</tbody>
</table>

All receivables not settled according to the original terms of the transaction are considered to be past due. All receivables have been assessed for impairment and there is no impairment.

10. CREDITORS AND OTHER PAYABLES

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$000</td>
<td>$000</td>
</tr>
<tr>
<td>Creditors</td>
<td>335</td>
<td>330</td>
</tr>
<tr>
<td>Revenue received in advance</td>
<td>16</td>
<td>27</td>
</tr>
<tr>
<td>Other payables</td>
<td>89</td>
<td>81</td>
</tr>
<tr>
<td><strong>Total creditors and other payables</strong></td>
<td>440</td>
<td>438</td>
</tr>
</tbody>
</table>

Creditors and other payables are non-interest bearing and are normally settled on 30-day terms, therefore the carrying value approximates their fair value.
11. FINANCE LEASE

Description of leasing arrangements
The Commission has a finance lease for photocopiers and fax machines. Approval was granted by the Minister of Justice on 8 November 2011 and the Minister of Finance on 10 November 2011 under section 160(1)(b) of the Crown Entities Act 2004 for the Commission to continue the finance lease. The Commission does not have the option to purchase the assets at the end of the lease term and is not permitted to pledge the leased assets as security nor sublease the leased equipment without the permission of the lessor. There are no other restrictions placed on the Commission by any of the leasing arrangements.

Security
Finance lease liabilities are effectively secured as the rights to the leased assets revert to the lessor in the event of default. The net carrying amount of the leased assets within each class of property, plant and equipment is shown in note 13.

Analysis of finance leases

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minimum lease payments payable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not later than one year</td>
<td>31</td>
<td>31</td>
</tr>
<tr>
<td>Later than one year but not later than five years</td>
<td>13</td>
<td>44</td>
</tr>
<tr>
<td>Later than five years</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total minimum lease payments</td>
<td>44</td>
<td>75</td>
</tr>
<tr>
<td>Future finance charges</td>
<td>(3)</td>
<td>(9)</td>
</tr>
<tr>
<td>Present value of minimum lease payments</td>
<td>41</td>
<td>66</td>
</tr>
</tbody>
</table>

Present value of minimum lease payments

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not later than one year</td>
<td>28</td>
<td>25</td>
</tr>
<tr>
<td>Later than one year but not later than five years</td>
<td>13</td>
<td>41</td>
</tr>
<tr>
<td>Later than five years</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total present value of minimum lease payments</td>
<td>41</td>
<td>66</td>
</tr>
</tbody>
</table>
### 12. EMPLOYEE ENTITLEMENTS

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>$000</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current portion</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued salaries and wages</td>
<td>18</td>
<td>4</td>
</tr>
<tr>
<td>Annual leave</td>
<td>706</td>
<td>607</td>
</tr>
<tr>
<td>Retirement and long service leave</td>
<td>56</td>
<td>66</td>
</tr>
<tr>
<td><strong>Total current portion</strong></td>
<td>780</td>
<td>677</td>
</tr>
<tr>
<td><strong>Non-current portion</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retirement and long service leave</td>
<td>87</td>
<td>72</td>
</tr>
<tr>
<td><strong>Total non-current portion</strong></td>
<td>87</td>
<td>72</td>
</tr>
<tr>
<td><strong>Total employee entitlements</strong></td>
<td>867</td>
<td>749</td>
</tr>
</tbody>
</table>

The liability for retirement and long service leave entitlements is carried at the present value of estimated future cash flows.

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.

A discount rate of 5.5% (2012: 6.0%) was used which reflects the expected long-term interest rate on government bonds. A salary inflation factor of 3.5% (2012: 3.5%) was used which is the long-term annual increase in salaries and wages expected by the New Zealand Treasury.

If the discount rate were to increase or decrease by 1% from that used, with all other factors held constant, the carrying amount of the retirement and long service leave liability would be an estimated $7,000 lower or higher respectively.

If the salary inflation factor were to increase or decrease by 1% from that used, with all other factors held constant, the carrying amount of the retirement and long service leave liability would be an estimated $8,000 higher or lower respectively.
### 13. PROPERTY, PLANT AND EQUIPMENT

<table>
<thead>
<tr>
<th></th>
<th>Motor Vehicles $000</th>
<th>Equipment $000</th>
<th>Furniture &amp; Fittings $000</th>
<th>Library $000</th>
<th>Leasehold Improvements $000</th>
<th>Total $000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>COST</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance, 1 July 2011</td>
<td>108</td>
<td>1,731</td>
<td>654</td>
<td>115</td>
<td>813</td>
<td>3,421</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>222</td>
<td>175</td>
<td>-</td>
<td>60</td>
<td>457</td>
</tr>
<tr>
<td>Disposals</td>
<td>(34)</td>
<td>(1,056)</td>
<td>(542)</td>
<td>-</td>
<td>(314)</td>
<td>(1,946)</td>
</tr>
<tr>
<td><strong>Balance, 30 June 2012</strong></td>
<td>74</td>
<td>897</td>
<td>287</td>
<td>115</td>
<td>559</td>
<td>1,932</td>
</tr>
<tr>
<td>Balance, 1 July 2012</td>
<td>74</td>
<td>897</td>
<td>287</td>
<td>115</td>
<td>559</td>
<td>1,932</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>26</td>
<td>7</td>
<td>-</td>
<td>2</td>
<td>35</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>(52)</td>
<td>(4)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Balance, 30 June 2013</strong></td>
<td>74</td>
<td>871</td>
<td>290</td>
<td>115</td>
<td>561</td>
<td>1,911</td>
</tr>
</tbody>
</table>

|                      |                     |                |                          |              |                             |            |
| **ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES** |                     |                |                          |              |                             |            |
| Balance, 1 July 2011 | 106                 | 1,476          | 598                      | 115          | 490                         | 2,785      |
| Depreciation expense | 2                   | 118            | 38                       | -            | 105                         | 263        |
| Impairment losses    | -                   | -              | -                        | -            | -                           | -          |
| Eliminate on disposal | (34)            | (1,055)        | (542)                    | -            | (279)                       | (1,910)    |
| **Balance, 30 June 2012** | 74                | 539            | 94                       | 115          | 316                         | 1,138      |
| Balance, 1 July 2012 | 74                  | 539            | 94                       | 115          | 316                         | 1,138      |
| Depreciation expense | -                   | 114            | 38                       | -            | 106                         | 258        |
| Impairment losses    | -                   | -              | -                        | -            | -                           | -          |
| Eliminate on disposal | -                  | (50)           | (4)                      | -            | -                           | -          |
| **Balance, 30 June 2013** | 74                | 603            | 128                      | 115          | 422                         | 1,342      |

|                      |                     |                |                          |              |                             |            |
| **CARRYING AMOUNTS** |                     |                |                          |              |                             |            |
| At 1 July 2011       | 2                   | 255            | 56                       | -            | 323                         | 636        |
| At 30 June and 1 July 2012 | -             | 358            | 193                      | -            | 243                         | 794        |
| At 30 June 2013      | -                   | 268            | 162                      | -            | 139                         | 569        |

The net carrying amount of equipment held under finance lease is $37,000 (2012: $60,000). Other than equipment held under finance lease there are no restrictions over the title of the Commission's property, plant and equipment, nor are any assets pledged as security for liabilities.
## 14. Intangible Assets

Movements for each class of intangible asset are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Software $000</th>
<th>Trademarks $000</th>
<th>Total $000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance, 1 July 2011</td>
<td>112</td>
<td>4</td>
<td>116</td>
</tr>
<tr>
<td>Additions</td>
<td>3</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Balance, 30 June 2012</strong></td>
<td><strong>115</strong></td>
<td><strong>4</strong></td>
<td><strong>119</strong></td>
</tr>
<tr>
<td>Balance, 1 July 2012</td>
<td>115</td>
<td>4</td>
<td>119</td>
</tr>
<tr>
<td>Additions</td>
<td>2</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Balance, 30 June 2013</strong></td>
<td><strong>117</strong></td>
<td><strong>4</strong></td>
<td><strong>121</strong></td>
</tr>
</tbody>
</table>

|                      |               |                 |            |
| **Accumulated amortisation and impairment losses** |               |                 |            |
| Balance, 1 July 2011 | 71            | 1               | 72         |
| Amortisation expense | 17            | -               | 17         |
| Impairment losses    | -             | -               | -          |
| Eliminate on disposal | -          | -               | -          |
| **Balance, 30 June 2012** | **88**     | **1**          | **89**     |
| Balance, 1 July 2012 | 88            | 1               | 89         |
| Amortisation expense | 13            | -               | 13         |
| Impairment losses    | -             | -               | -          |
| Eliminate on disposal | -          | -               | -          |
| **Balance, 30 June 2013** | **101**     | **1**          | **102**    |

|                      |               |                 |            |
| **Carrying amounts** |               |                 |            |
| At 1 July 2011       | 41            | 3               | 44         |
| At 30 June and 1 July 2012 | 27          | 3               | 30         |
| At 30 June 2013      | 16            | 3               | 19         |

There are no restrictions over the title of the Commission’s intangible assets, nor are any intangible assets pledged as security for liabilities.
15. RECONCILIATION OF NET SURPLUS TO NET CASH FROM OPERATING ACTIVITIES

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$000</td>
<td>$000</td>
</tr>
<tr>
<td>Net surplus for the year</td>
<td>(953)</td>
<td>123</td>
</tr>
<tr>
<td>Add/(less) non-cash items:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation and amortisation</td>
<td>271</td>
<td>280</td>
</tr>
<tr>
<td>(Gains)/losses on disposal of assets</td>
<td>2</td>
<td>21</td>
</tr>
<tr>
<td>Total non-cash items</td>
<td>273</td>
<td>301</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add/(less) movements in working capital:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Increase)/decrease in receivables and prepayments</td>
<td>(3)</td>
<td>155</td>
</tr>
<tr>
<td>Increase/(decrease) in employee entitlements</td>
<td>118</td>
<td>69</td>
</tr>
<tr>
<td>Increase/(decrease) in payables</td>
<td>16</td>
<td>16</td>
</tr>
<tr>
<td>Net working capital movement</td>
<td>131</td>
<td>240</td>
</tr>
<tr>
<td>Net operating cash inflow/(outflow)</td>
<td>(549)</td>
<td>664</td>
</tr>
</tbody>
</table>

16. CAPITAL COMMITMENTS AND OPERATING LEASES

Capital commitments

There were no capital commitments at the balance sheet date (2012: nil).

Operating leases

The Commission leases office floor space in the normal course of its business. The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$000</td>
<td>$000</td>
</tr>
<tr>
<td>Not later than one year</td>
<td>510</td>
<td>520</td>
</tr>
<tr>
<td>Later than one year but not later than five years</td>
<td>1,198</td>
<td>1,744</td>
</tr>
<tr>
<td>Later than five years</td>
<td>502</td>
<td>753</td>
</tr>
<tr>
<td>Total non-cancellable operating leases</td>
<td>2,210</td>
<td>3,017</td>
</tr>
</tbody>
</table>

The Commission has a right to renew its leases of the Wellington office space for a further three year term from April 2015 and the Auckland office space for a further six year term from July 2020, but does not have any rights to renew any other leases at their expiry, nor does it have any option to purchase any of the assets at the end of the terms of the leases.

There are no restrictions placed on the Commission by any of the leasing arrangements.

There are no future minimum sublease payments to be received under non-cancellable subleases for office space at the balance sheet date (2012: nil).
17. CONTINGENCIES

Contingent liabilities

Make good clause

The Commission is subject to a ‘make good’ clause in its office lease contracts for the Wellington office. This clause, if invoked, would require the Commission to remove all leasehold improvements not owned by the landlord and leave the premises in a state not dissimilar to that received at the time of moving into the premises. The likelihood of this clause being invoked is unknown, as is the cost to fulfil the clause (2012: same).

Contingent assets

The Commission has no contingent assets (2012: nil).

18. RELATED PARTY TRANSACTIONS AND KEY MANAGEMENT PERSONNEL

The Commission is a wholly-owned entity of the Crown and has been a party to transactions with the Crown and entities related to the Crown during the year.

Significant transactions with government-related entities

The Commission was provided with funding from the Crown through the Ministry of Justice of $9,696,000 (2012: $9,696,000) for specific purposes as set out in the Human Rights Act 1993 and the scope of the relevant government appropriations.

The independent member of the audit committee for the Commission is also an independent member and chair of the audit and risk committee for the Ministry of Justice. The revenue received from the Ministry of Justice is stated above. There were no amounts outstanding at balance date.

The Commission was also provided with funding from the Crown through the Ministry of Foreign Affairs and Trade of $7,000 (2012: $142,000) for an official development assistance project to advance human rights in the Pacific region.

Collectively, but not individually, significant transactions with government-related entities

In conducting its activities, the Commission is required to pay various taxes and levies (such as GST, FBT, PAYE and ACC levies) to the Crown and entities related to the Crown. The payment of these taxes and levies, other than income tax, is based on the standard terms and conditions that apply to all tax and levy payers. The Commission is exempt from paying income tax.

The Commission also purchases goods and services from entities controlled, significantly influenced, or jointly controlled by the Crown. Purchases from these government-related entities for the year ended 30 June 2013 totalled $283,000 (2012: $245,000). These purchases include the purchase of electricity from Genesis, air travel from Air New Zealand and postal and courier services from New Zealand Post.
Key management personnel compensation

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$000</td>
<td>$000</td>
</tr>
<tr>
<td>Salaries and other short-term</td>
<td>2,453</td>
<td>2,362</td>
</tr>
<tr>
<td>employee benefits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Post-employment benefits</td>
<td>38</td>
<td>41</td>
</tr>
<tr>
<td>Other long-term benefits</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Termination benefits</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total key management personnel compensation</strong></td>
<td><strong>2,491</strong></td>
<td><strong>2,403</strong></td>
</tr>
</tbody>
</table>

Key management personnel includes the Commissioners, Director of the OHRP, Executive Director and nine other members of the Management Team.

19. COMMISSIONERS’ AND OTHER COMMITTEE MEMBER’S TOTAL REMUNERATION

Total remuneration includes all benefits paid during the period 1 July 2012 to 30 June 2013.

<table>
<thead>
<tr>
<th>Position</th>
<th>Member</th>
<th>Amount $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Commissioner</td>
<td>David Rutherford</td>
<td>298,539</td>
</tr>
<tr>
<td>Commissioner (part-time)</td>
<td>Jeremy Pope</td>
<td>8,243</td>
</tr>
<tr>
<td>Commissioner (part-time)</td>
<td>Karen Johansen</td>
<td>79,678</td>
</tr>
<tr>
<td>Commissioner (part-time)</td>
<td>Richard Tankersley</td>
<td>59,071</td>
</tr>
<tr>
<td>Disability Rights Commissioner (part time)</td>
<td>Paul Gibson</td>
<td>173,634</td>
</tr>
<tr>
<td>Equal Employment Opportunities Commissioner</td>
<td>Judy McGregor</td>
<td>168,875</td>
</tr>
<tr>
<td>Equal Employment Opportunities Commissioner</td>
<td>Jackie Blue</td>
<td>15,785</td>
</tr>
<tr>
<td>Race Relations Commissioner</td>
<td>Joris de Bres</td>
<td>149,065</td>
</tr>
<tr>
<td>Race Relations Commissioner</td>
<td>Susan Devoy</td>
<td>53,169</td>
</tr>
<tr>
<td>Audit Committee Chair</td>
<td>Graeme Mitchell</td>
<td>2,139</td>
</tr>
</tbody>
</table>

Judy McGregor resigned from office with effect from 23 December 2012 and Joris de Bres’ with effect from 1 March 2013. Their total remuneration disclosed above includes accrued annual leave.

Jeremy Pope passed away on 29 August 2012.

Susan Devoy was appointed to office with effect from 1 April 2013 and Jackie Blue with effect from 4 June 2013.

**Indemnity insurance**

During the year the Commission maintained general liability insurance cover of $10 million, which included cover for defamation in certain circumstances.
20. EMPLOYEE REMUNERATION

The Commission, as a Crown Entity, is required to disclose certain remuneration information in its annual report. In essence, the information to be reported is the number of employees receiving total remuneration of $100,000 or more per annum. In compliance, the table below has been produced, which is in $10,000 bands to preserve the privacy of individuals. Because Commissioners are not employees of the Commission they have been excluded from the table.

Remuneration of employees over $100,000 p.a.

<table>
<thead>
<tr>
<th>Total remuneration p.a.</th>
<th>Number of Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>$100,000 - $110,000</td>
<td>4</td>
</tr>
<tr>
<td>$110,001 - $120,000</td>
<td>4</td>
</tr>
<tr>
<td>$120,001 - $130,000</td>
<td>4</td>
</tr>
<tr>
<td>$130,001 - $140,000</td>
<td>3</td>
</tr>
<tr>
<td>$140,001 - $150,000</td>
<td>2</td>
</tr>
<tr>
<td>$150,001 - $160,000</td>
<td>3</td>
</tr>
<tr>
<td>$160,001 - $170,000</td>
<td>2</td>
</tr>
<tr>
<td>$170,001 - $180,000</td>
<td>3</td>
</tr>
<tr>
<td>$180,001 - $190,000</td>
<td>3</td>
</tr>
<tr>
<td>$190,001 - $200,000</td>
<td>2</td>
</tr>
<tr>
<td>$200,001 - $210,000</td>
<td>1</td>
</tr>
<tr>
<td>$210,001 - $220,000</td>
<td>1</td>
</tr>
<tr>
<td>$220,001 - $230,000</td>
<td>1</td>
</tr>
</tbody>
</table>

Cessation payments

During the year ended 30 June 2013 payments totalling $48,300 were made to two employees in relation to the cessation of employment. (2012: nil).

21. EVENTS AFTER THE BALANCE SHEET DATE

During the year the Commission has been undertaking a self-initiated organisational review which will result in a change of structure in the organisation. The new structure is expected to be in place from 1 November 2013. As at 30 June 2013 this new structure was still not formally agreed and any impact of this on existing staffing and structures was indeterminable. As such it has not been possible to accurately anticipate any restructuring costs that may arise from the reorganisation within the Commission and no restructuring provisions have been recognised in these financial statements. Costs incurred during the year in relation to the organisational review are detailed in note 5. (2012: the Commission was in the initial planning phase of the organisational review.)
22. CATEGORIES OF FINANCIAL INSTRUMENTS

The carrying amounts of financial assets and financial liabilities in each of the NZ IAS 39 categories are as follows:

<table>
<thead>
<tr>
<th></th>
<th>2013 $000</th>
<th>2012 $000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Loans and receivables measured at amortised cost</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>2,487</td>
<td>4,498</td>
</tr>
<tr>
<td>Short-term deposits</td>
<td>1,400</td>
<td>-</td>
</tr>
<tr>
<td>Debtors and other receivables</td>
<td>45</td>
<td>75</td>
</tr>
<tr>
<td>Prepayments</td>
<td>182</td>
<td>149</td>
</tr>
<tr>
<td><strong>Total loans and receivables measured at amortised cost</strong></td>
<td>4,114</td>
<td>4,722</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2013 $000</th>
<th>2012 $000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Financial liabilities measured at amortised cost</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors and other payables</td>
<td>440</td>
<td>438</td>
</tr>
<tr>
<td>GST payable</td>
<td>151</td>
<td>137</td>
</tr>
<tr>
<td>Finance lease</td>
<td>41</td>
<td>66</td>
</tr>
<tr>
<td><strong>Total financial liabilities measured at amortised cost</strong></td>
<td>632</td>
<td>641</td>
</tr>
</tbody>
</table>

23. FINANCIAL INSTRUMENT RISKS

The Commission manages risks associated with financial instruments and seeks to minimise its exposure to these risks. Legislation does not allow the Commission to enter into any transactions that are speculative in nature without the prior approval of the responsible Minister. The Commission’s activities expose it to the following financial instrument risks:

**Market risk**

During the year the interest rates earned by the Commission on its cash reserves, deposited at New Zealand registered banks, ranged from 1.00% to 4.50%.

**Sensitivity analysis**

As at 30 June 2013, if these interest rates had been 1% higher or lower, with all other variables held constant, the result for the year would have been $61,000 (2012: $60,000) higher or lower. This movement is attributable to increased or decreased interest revenue on deposits.

**Credit risk**

Credit risk is the risk that a third party will default on its obligation to the Commission, causing the Commission to incur a loss.

In the normal course of business, the Commission is exposed to credit risk from cash and term deposits with banks, and debtors and other receivables. The maximum credit exposure for each class of financial asset is best represented by the total carrying amount of cash and cash equivalents, short-term deposits, and debtors and other receivables (see note 22). The Commission’s only concentration of credit risk is in respect of bank deposits held at New Zealand registered banks, which have Standard and Poor’s credit ratings ranging from A+ to AA-. There is no collateral held as security against these financial instruments, including those instruments that are overdue or impaired.
Liquidity risk

Liquidity risk is the risk that the Commission will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash and the ability to close out market positions.

The Commission manages liquidity risk by continuously monitoring forecast and actual cash flow requirements.

24. EXPLANATION OF MAJOR VARIANCES FROM BUDGET

The Commission has maintained a positive working capital position in 2013.

Statement of comprehensive income

Revenue was $194,000 more than budgeted largely as a result of the receipt of other income of $159,000 not anticipated at the time of budget setting. This includes grant funding, receipts for specific contract work, and the recovery of travel and other costs from third parties during the year.

Total costs were $160,000 more than budgeted. This was largely as a result of employee benefit costs of $198,000 more than budgeted due to a higher annual leave provision than anticipated, two cessation payments and a higher than anticipated number of staff taking up parental leave benefits in this financial year.
Statement of Responsibility
for the year ended 30 June 2013

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 judgements therein.

2. 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.

3. We are of the opinion that these financial statements fairly reflect the financial position as at 30 June 2013 and the operating results and cash flows of the Commission for the year ended 30 June 2013.

Approved on behalf of the Board of the Commission,

David Rutherford    Dr Jackie Blue
Chief Commissioner   Equal Employment
Opportunities Commissioner

11 October 2013
Independent Auditor’s Report

TO THE READERS OF HUMAN RIGHTS COMMISSION’S FINANCIAL STATEMENTS AND NON-FINANCIAL PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2013

The Auditor-General is the auditor of Human Rights Commission (the Commission). The Auditor-General has appointed me, David Walker, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and non-financial performance information of the Commission on her behalf.

We have audited:

• the financial statements of the Commission on pages 43 to 67, that comprise the statement of financial position as at 30 June 2013, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and notes to the financial statements that include accounting policies and other explanatory information; and

• the non-financial performance information of the Commission that comprises the statement of service performance on pages 31 to 42 and the outcome disclosures on pages 10 and 11.

OPINION

In our opinion:

• the financial statements of the Commission on pages 43 to 67:
  ▪ comply with generally accepted accounting practice in New Zealand; and
  ▪ fairly reflect the Commission’s:
    ▪ financial position as at 30 June 2013; and
    ▪ financial performance and cash flows for the year ended on that date.

• the non-financial performance information of the Commission on pages 10 and 11 and 31 to 42:
  ▪ complies with generally accepted accounting practice in New Zealand; and
  ▪ fairly reflects the Commission’s service performance and outcomes for the year ended 30 June 2013, including for each class of outputs:
    ▪ its service performance compared with the forecasts in the statement of forecast service performance at the start of the financial year; and
    ▪ its actual revenue and output expenses compared with the forecasts in the statement of forecast service performance at the start of the financial year.

Our audit was completed on 11 October 2013. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities, and we explain our independence.
BASIS OF OPINION

We carried out our audit in accordance with the Auditor-General’s Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements and non-financial performance information are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence reader’s overall understanding of the financial statements and non-financial performance information. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and non-financial performance information. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and non-financial performance information, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Commission’s financial statements and non-financial performance information that fairly reflect the matters to which they relate. We consider internal control 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 Commission’s internal control.

An audit also involves evaluating:

• the appropriateness of accounting policies used and whether they have been consistently applied;
• the reasonableness of the significant accounting estimates and judgements made by the Board;
• the appropriateness of the reported non-financial performance information within the Commission’s framework for reporting performance;
• the adequacy of all disclosures in the financial statements and non-financial performance information; and
• the overall presentation of the financial statements and non-financial performance information.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and non-financial performance information. Also we did not evaluate the security and controls over the electronic publication of the financial statements and non-financial performance information.

We have obtained all the information and explanations we have required and we believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

RESPONSIBILITIES OF THE BOARD

The Board is responsible for preparing financial statements and non-financial performance information that:

• comply with generally accepted accounting practice in New Zealand;
• fairly reflect the Commission’s financial position, financial performance and cash flows; and
• fairly reflect its service performance and outcomes.

The Board is also responsible for such internal control as is determined necessary to enable the preparation of financial statements and non-financial performance information that are free from material misstatement, whether due to fraud or error. The Board is also responsible for the publication of the financial statements and non-financial performance information, whether in printed or electronic form.

The Board’s responsibilities arise from the Crown Entities Act 2004.
RESPONSIBILITIES OF THE AUDITOR

We are responsible for expressing an independent opinion on the financial statements and non-financial performance information and reporting that opinion to you based on our audit. Our responsibility arises from section 15 of the Public Audit Act 2001 and the Crown Entities Act 2004.

INDEPENDENCE

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

Other than the audit, we have no relationship with or interests in the Commission.

David Walker
Audit New Zealand
On behalf of the Auditor-General
Auckland, New Zealand