



SAINT HELENA AUDIT SERVICE

External Auditors

Equality and Human Rights Commission Financial Statements for year ended 31 March 2018

Independent Examiners Report to the Commissioners of the Equality and Human Rights Commission

I have reviewed the financial statements of the Equality and Human Rights Commission for the year ended 31 March 2018 in accordance with the Commission for Equality and Human Rights Ordinance. The financial statements comprise the Statement of Cash Receipts and Payments, and the related Notes including the Accounting Policies.

Respective Responsibilities of the Commissioners and the Chief Auditor or the Appointed Auditor

The Commissioners are responsible for preparing the financial statements in accordance with the International Public Sector Accounting Standard – Cash Basis and being satisfied that they show a true and fair view of the financial position and financial performance of the Commission. The Commissioners are also responsible for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

My responsibility is to review and express a conclusion on the financial statements in accordance with applicable legal requirements and International Standards on Review Engagement (ISRE) 2400. This standard requires me to comply with the APBs Ethical Standards for Auditors.

Scope of the Review of the Financial Statements

A review engagement under this ISRE is a limited assurance engagement. I have performed procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluated the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (ISAs), and, accordingly, I do not express an audit opinion on the financial statements.

Conclusion on the Financial Statements

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not give a true and fair view in accordance with the International Public Sector Accounting Standard – Cash Basis.

Other Matters

Without qualifying my certificate the following matters are noted for the attention of Commissioners:

1. As disclosed in Note 8, EHRC did not comply with section 15(1) of the Income Tax Ordinance and section 6(1) of the Income Tax Regulations which resulting in non-payment of Pay As You Earn.



Anesu Happyman Makamure CA (SA)
Appointed Auditor
St Helena Audit Service, Jamestown, St Helena

30 November 2018



EQUALITY & HUMAN RIGHTS COMMISSION

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2018



**Equality & Human Rights Commission
Jamestown**

**Statement of Cash Receipts & Payments
For the Year ended 31 March 2018**

	2017/18 (12 months)	2015 -2017 (20 months)
	£	£
Opening Cash Balance	9,656.18	11,112.11
RECEIPTS		
SHG Contribution	56,000.00	70,000.00
Other Receipts	434.51	365.54
Community Development Fund	0.00	3,010.00
TOTAL RECEIPTS	56,434.51	73,375.54
PAYMENTS		
Salaries	32,271.70	38,137.62
Commissioners Fees	5,962.55	4,982.07
Telecommunications	5,425.44	9,743.45
Office Expenditure	886.56	2,397.45
Office Equipment	3,548.04	5,097.19
Stationery	852.62	1,587.08
Training	0.00	3,973.51
Advertising	315.00	655.00
Rent	3,200.00	4,500.00
Cleaning	418.77	584.46
Subscriptions	3,173.63	3,173.64
TOTAL PAYMENTS	56,054.31	74,831.47
TOTAL Net	380.20	(1,455.93)
Closing cash balance	10,036.38	9,656.18

Catherine Harris Cranfield

Catherine Harris Cranfield

Chairperson

Notes to the Financial Statements

1. Principle Activities for the Commission

- ❖ The Equality and Human Rights Commission (the Commission) was established by Ordinance on 1st August 2015 to help safeguard and enforce the laws that protect all our rights to fairness, dignity and respect. We will contribute to making and keeping St Helena a fair society in which everyone, regardless of background, has an equal opportunity to fulfil their potential.
- ❖ The Commission is an independent non-partisan body that uses its powers to support and promote laws and practices that help make our society fair for everyone. Our aim is to be a trustworthy and authoritative organisation, which is known for its reliable information, data, and expertise and an essential point of contact for the island's policymakers needing advice on equality and human rights. While we want to work with organisations and individuals to advance the cause of fairness, dignity, tolerance and respect, we are ready to take tough action against those who break the law.
- ❖ We will seek to become a UN-accredited National Human Rights Institution and Equality body and work with human rights bodies internationally to protect and promote equality and human rights.
- ❖ We believe in the equal status of civil, political, economic, social and cultural rights and that these should be implemented in an integrated manner.
- ❖ The Commission is committed to involving rights holders in all relevant areas of its work through outreach and consultation.
- ❖ The Commission believes that decision making must be open and transparent; we will honour that in our own transactions and demand similar standards in public life.

2. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with Cash Basis IPSAS *Financial Reporting under the Cash Basis of Accounting*.

The accounting policies have been applied consistently throughout the period.

The amounts which are disclosed as comparatives cover 20 months being the period 1 August 2015 to 31 March 2017 and are therefore not directly comparable to the current year amounts.

Reporting entity

The financial statements are for the Equality and Human Rights Commission; the Commission is a body corporate established in August 2015 through the Commission for Equality and Human Rights Ordinance 11 of 2015.

Reporting currency

The reporting currency is Saint Helena pound. Amounts are rounded off to 2 decimal places.

3. Cash

Cash included in the statement of receipts and payments is a balance held with the Bank of St Helena, there was no cash on hand at period end.

4. Other Receipts

Included in other receipts are bank interest, sale of surplus furniture, donations.

5. Office Expenditure

Included in other expenditure are printing charges, stamps, DIY work, cleaning materials and stationery items.

6. Office Equipment

Office equipment includes purchase of display Boards, NAS Box and Hard Drives and Toners for printers.

EHRC keeps a register of all assets that are bought by the Commission to ensure their safekeeping. The register can be inspected at the registered office.

7. Related Parties

Parties are considered to be related if the party has the ability to control or exercise significant influence over the Commission's financial and operating decisions. Disclosure of related party relationships and transactions is necessary for accountability purposes. Below are the related parties and the transactions entered into with the Commission during the period under review.

Commissioners

Chief Executive Officer

Executive Manager

The Commissioners, CEO and Executive Manager were paid remuneration totalling £ 33,287.64 during the period under review (2016/17: £33,648.73).

8. Tax Liability

At the end of the period above the Equality and Human Rights Commission had an estimated unpaid tax liability of £8,836.55. This is in respect of PAYE including penalties applied in accordance with the Income Tax Ordinance. Table 1 shows tax liability for the previous period 1 August 2015 to 31 March 2017. Table 2 shows accumulative tax liability 1 August 2015 to 31 March 2018.

A meeting has been requested with the Tax Commissioner to establish the exact tax liability owed and agree a repayment plan. The meeting has been delayed by the Tax Commissioner until a formal notice is issued.

Table 1

Description	Amount £
Tax not deducted or remitted.	3,878.33
10% penalty on outstanding tax	364.00
1% accumulative monthly penalty on outstanding tax	262.60
TOTAL	4,504.93

Table 2

Description	Amount £
Tax not deducted or remitted.	7,258.35
10% penalty on outstanding tax	697.67
1% accumulative monthly penalty on outstanding tax	880.53
TOTAL	8,836.55

Tax deductions commenced from April 2018 and is being paid to the Tax Commissioner in accordance with the Income Tax Ordinance part 2 section 15 (1).

9. Appointments during the reporting period.

Following the resignation of the previous Commissioners the Governor appointed a new Chairperson and Commissioners as follows:

Mrs. Catherine Harris Cranfield – Chairperson	6 October 2017
Miss Danielle Anthony – Deputy Chairperson	6 October 2017
Mr. Barry Francis – Commissioner	30 August 2017
Ms. Janine Egan – Commissioner	6 October 2017

Office Appointments

Mrs. Phyllis Coleman – Administrative Assistant	2 January 2018
Mrs. Carol Thompson – Executive Manager	1 February 2018

10. Authorization Date

The financial statement was authorized for publication on 30th November 2018 by Catherine Harris Cranfield, the Chairperson of the Commission.