



**St Helena
Government**

**EQUALITY AND HUMAN RIGHTS COMMISSION
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019**



EQUALITY & HUMAN RIGHTS
COMMISSION

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019



**Equality & Human Rights Commission
Jamestown**

**Statement of Cash Receipts & Payments
For the Year ended 31 March 2019**

	2018/19 (12 months)	2017/18 (12 months)
	£	£
Opening Cash Balance	10,036	9,656
RECEIPTS		
SHG Contribution	67,149	56,000
Other Receipts	273	435
TOTAL RECEIPTS	67,422	56,435
PAYMENTS		
Salaries	40,391	32,272
Staff Transport Costs	620	0
Commissioners Fees	9,923	5,963
Telecommunications	5,640	5,425
Office Expenditure	1,702	887
Office Equipment	846	3,548
Stationery	1,615	853
Audit	2,350	0
Advertising	390	315
Rent	3,080	3,200
Cleaning	354	419
Subscriptions	0	3,174
Insurance	1,491	0
TOTAL PAYMENTS	68,402	56,054
TOTAL Net	-980	380
Closing cash balance	9,056	10,036

Barry Francis
Chairperson Designate

Notes to the Financial Statements

1. Principal 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 allowing everyone an equal opportunity to fulfil their potential.
- ❖ The Commission is a non-departmental public body; an Institution of the State, Independent of the State 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 an 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 the previous 12 months; i.e. the period 1 April 2017 to 31 March 2018 and are therefore directly comparable to the current year's figures.

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 2015.

Reporting currency

The reporting currency is Saint Helena pound. Amounts are rounded off to the nearest pound.

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 is bank interest, sale of surplus equipment, sale of speakers.

5. Office Expenditure

Included in office expenditure are printing charges, BOSH charges, legal fees, IT Support, expenses claims, mouse mats, and stationery items.

6. Office Equipment

Included in office equipment is a PC and a laptop purchased in the current financial period.

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 totaling £42,034 during the period under review (2017/18: £33,287).

8. Tax Liability

During the reporting period the Chairperson received notification from the Assistant Commissioner of Income tax on the tax and penalties owed. This totaled to £9,150.11. Letter dated 20 December 2018 refers. This matter is being discussed with the Commissioner of Income Tax through the Public Solicitor. No repayment plan has been discussed or agreed as yet, but it is hoped to happen in the next few months.

The table below detailing the tax liability was issued by the Assistant Commissioner of Income tax.

ANNEX 1 – Analysis of Tax Liability

TAX LIABILITY	Ref. Area of Non-compliance	Ref to Penalty	Basis of the Penalty	Tax Year 2016/16	Tax Year 2016/17	Tax Year 2017/18	Total
Tax due for payment but not paid on behalf of salary for Mrs. Turner				780.00	2,859.96	3,380.04	7,020.00
Failure to file an accurate Annual Employer Statement (P7 form) due to the omission of an employee	Regulation 14(1)	Section 66(a)	£100 plus £10 for each complete month that return remains outstanding	330.00	210.00	0.00	540.00
Penalty for failure to deduct and remit to the Commissioner income tax in respect of an employee.	Section 15(1)	Section 67(1)	10% of the amount of tax outstanding and 1% per month that tax that remains outstanding	276.90	786.49	526.72	1,590.11
Total payable per tax year				1,386.90	3,856.45	3,906.76	9,150.11

9. Changes to Commissioners

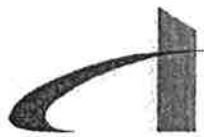
During the reporting period, the Chairperson and Deputy Chairperson were re-appointed for a further year.

An apprentice (Miss Nicole Paulsen) funded by the St Helena Community College was engaged on 15 October 2018 and will continue to work at Equality & Human Rights Office until October 2019.

It should be noted that following this audit period Chairperson Catherine Harris Cranfield resigned. Her appointment ended on July 12th 2019. A new Chairperson, Barry Francis, has been recommended for appointment.

10. Authorization Date

The financial statement was authorized for publication on 27 August 2019 by Barry Francis, Chairperson Designate.



AUDIT ST HELENA
External Auditors

Equality and Human Rights Commission
Financial Statements for year ended 31 March 2019

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 2019 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 Independent Examiner

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 properly present 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 IESBA Code of Ethics.

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.

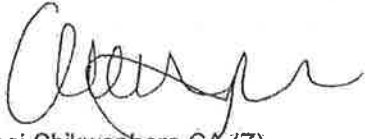
Conclusion on the Financial Statements

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not properly present the Statement of Cash Receipts and Payments for the year ended 31 March 2019 and its supporting notes, in accordance with the Cash Basis International Public Sector Accounting Standard – *Financial Reporting Under the Cash Basis of Accounting*.

Other Matters

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

1. As disclosed in Note 8 EHRC has a current liability of £9,150 arising from non-compliance in prior periods with section 15(1) of the Income Tax Ordinance and section 6(1) of the Income Tax Regulations.



Vimbai Chikwenhere CA (Z)

Appointed Examiner

Audit St Helena, Jamestown, St Helena

27 August 2019