

S.P. 02/26



**St Helena
Government**

**ST HELENA GOVERNMENT
EQUALITY & HUMAN RIGHTS COMMISSION
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025**

Laid upon the Table 5 February 2026



EQUALITY & HUMAN RIGHTS COMMISSION

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025

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**Equality & Human Rights Commission
Charity Number C0034**

Entity Information

Commissioners	Mr Andrew Pearce	Chair 13 April 2023 to 13 April 2025 Commissioner Appointed 14 April 2025
	Mrs Sarah Iguna	Deputy Chair 13 April 2023 to 13 April 2025 Commissioner Appointed 14 April 2025
	Mrs Kelly McDermott	Commissioner Appointed 31 July 2024 Chair Appointed 14 April 2025
	Mr Luke Bennett	Commissioner Up to 13 April 2025 Deputy Chair Appointed 14 April 2025
	Mr Gareth Rhys	Commissioner Appointed 31 July 2024
	Mrs Sibongile Muranganwa	Commissioner 1-5 April 2024
Chief Executive Officer	Mrs Catherine Turner	Ex-Officio Commissioner
Registered office	Jamestown, St Helena Island	
Contact details	Coles House Napoleon Street Jamestown St Helena Island STHL 1ZZ Telephone 22133 Email: info@humanrightssthelenas.org Website: sthelenae Herc.org	
Independent Examiner	Audit St Helena First Floor, New Porteous House Jamestown St Helena Island South Atlantic Ocean STHL 1ZZ	
Bankers:	Bank of St Helena Market Street Jamestown St Helena Island	

Principal Activities for the Commission

- ★ The **Equality and Human Rights Commission** (the Commission) was established by Ordinance on **August 1, 2015**, to safeguard and enforce laws that protect fundamental rights, ensuring equal opportunities for all to fulfil their potential.
- ★ As an independent **non-departmental public body** and an Institution of the State, the Commission leverages its authority to support and promote fair laws and practices. Our mission is to be a **trusted and authoritative** organisation, recognised for providing reliable information, data, and expertise. We serve as a vital resource for policymakers on the island, offering guidance on **equality and human rights**. While we strive to collaborate with organisations and individuals to advance fairness, dignity, tolerance, and respect, we are also prepared to take firm action against those who violate the law.
- ★ Our core belief is that **civil, political, economic, social, and cultural rights** hold equal importance and should be implemented in an integrated manner through Legislation and Policy.
- ★ **Engaging with rights holders:** We will actively involve individuals in relevant areas of our work through outreach and consultation, ensuring their voices are heard and respected.
- ★ **Promoting transparency and openness:** We will uphold high standards of transparency in our decision-making processes and demand similar accountability in public affairs.
- ★ We aspire to attain **UN accreditation** as a National Human Rights Institution and Equality Body, working alongside international human rights organizations to protect and uphold equality and human rights.
- ★ We will continue to work toward a fairer and more inclusive society.
- ★ The **financial statements** pertain to the Equality and Human Rights Commission of **St Helena Island**, a corporate body established in **August 2015** through the **Commission for Equality and Human Rights Ordinance 2015**.



AUDIT ST HELENA External Auditors

Equality and Human Rights Commission Financial Statements for year ended 31 March 2025

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 2025 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 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 accompanying financial statements. I conducted my review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to Review Historical Financial Statements. ISRE 2400 (Revised) requires me to conclude whether anything has come to my attention that causes me to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard requires me to comply with the International Ethics Standards Board for Accountants (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 present fairly, in all material respects, the Statement of Cash Receipts and Payments for the year ended 31 March 2025 and its supporting notes, in

accordance with the Cash Basis International Public Sector Accounting Standard – *Financial Reporting under the Cash Basis of Accounting*.

Emphasis of Matter

Without modifying my conclusion, I draw attention to Note 9 in the financial statements, which describes that the 2026/27 budget for the Commission has not yet been approved by the St Helena Government. As indicated in the note, this condition indicates that a material uncertainty exists that may cast significant doubt on the Commission's ability to continue as a going concern. My conclusion is not modified in respect of this matter.



Brendon Hunt CA (SA)
Appointed Examiner
Audit St Helena, Jamestown, St Helena

10 November 2025

Equality & Human Rights Commission

Statement of Cash Receipts and Payments for year ended 31 March 2025

	Notes	2024/25 (12 months) £	2023/24 (12 months) £
Opening Cash Balance		14,052	10,775
RECEIPTS			
SHG Contribution		84,022	84,022
Other Receipts/Income		0	10
Reimbursement/Refunds		8	7
Interest		20	14
Donations		40	0
TOTAL RECEIPTS		84,090	84,053
PAYMENTS			
Salaries	4	57,288	49,136
Commissioners Fees	5	5,909	12,608
Telecommunications		2,198	2,036
Utilities		735	599
IT Support		200	183
Office Expenses	6	1,692	464
Office Equipment	7	3,434	1,492
Stationery		1,241	1,373
Audit		2,250	2,300
Advertising		951	322
Rent		7,200	7,200
Cleaning		589	467
Meeting Expenses		28	65
BOSH Charges		94	86
Insurance		2,265	2,265
Tech Assistance /Training		0	180
TOTAL PAYMENTS		86,074	80,776
TOTAL Net		-1,984	3,277
Closing cash balance	2	12,069	14,052



 Mr. Luke Bennett
 Deputy Chair



 Mrs. Catherine Turner
 Chief Executive Officer

Date 10 November 2025

Date: 10 November 2025

Notes to the Financial Statements for the year ended 31 March 2025

1. 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*. Accordingly, income and expenditure transactions are recognised in the Statement of Cash Receipts and Payments when these transactions are reflected in the bank account of the Commission.

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 2023 to 31 March 2024 and are therefore directly comparable to the current year's figures.

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

2. 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.

3. Related Parties

Parties are 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 with the Commission during the period under review, which are Commissioners (5 individuals) and Key Management personnel (1 individual). These transactions relate to Salaries, Ex-gratia payments, Allowances and Commission Fees.

	2024/25	2023/24
Commissioners & Key Management	£ 35,309	£ 42,082

During the year under review, Commissioners collectively worked reduced hours.

4. Salaries

Compared to the previous year, salaries increased from £49,136 to £57,288 (16.59%), largely due to the hiring of a new employee, the Human Rights Officer, who joined on 2 April 2024

5. Commissioner's Fees

During this reporting period, commission fees were lowered in the overall budget estimates due to internal reorganisation, which led to the recruitment of a full-time Human Rights Officer.

Commissioners in other full-time employment were unable to fulfil the hours allocated for Commission work as initially anticipated.

6. Office Expenses

This year, office expenses rose from £464 to £1,692, primarily due to the switch in a Microsoft package, which incurred a cost of £816.45 for licences.

7. Office Equipment

Office Equipment saw an increase from £1,492 in 2023/2024 to £3,434 in this year. The increase resulted from purchasing two laser printers to allow work to continue efficiently.

8. Appointments & Resignations during the reporting period.

During the reporting period, Mr. Gareth Rhys and Mrs. Kelly McDermott were appointed as Commissioners on 31 July 2024 while Mrs. Sibongile Muranganwa's term of office concluded on 5 April 2024.

Mrs. Kelly McDermott has since been appointed Chair of the Commission on 14 April 2025 and Mr. Luke Bennett was appointed Deputy Chair on 14 April 2025.

Additionally, Mrs. Coral Yon was appointed Human Rights Officer on 2 April 2024.

Mrs. Mary Thompson was issued a new contract of employment on 1 April 2024 for a duration of two years and Mrs. Catherine Turner was issued a further contract of employment on 1 December 2024 for a period of three years.

9. Material uncertainty related to Going Concern

As Commissioners of the Equality and Human Rights Commission, we are required to disclose any material uncertainty related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. In accordance with Schedule 1, Paragraph 13 of the Commission for Equality & Human Rights Ordinance, St Helena Government is mandated to fund the Commission such sums as appear to the Legislative Council reasonably sufficient for the purposes of enabling the Commission to perform its functions.

Based on the above, the Commissioners at the time of approving the financial statements concluded that there is a reasonable expectation that the Commission has sufficient resources to continue its existence for the foreseeable future.

However, the budget of SHG for 2026/27 has not yet been approved. As the Commission is wholly reliant on this subsidy to continue operating as a going

concern there will exist a material uncertainty as to whether the 2024/25 annual financial statements should be prepared on the basis that the Commission is a going concern until the subsidy to be received by the Commission for the 2026/27 financial year is confirmed in the approved and appropriated budget of SHG for the same year.

10. Authorization Date

The financial statement was authorised for publication on 10 November 2025 by Mr. Luke Bennett, the Deputy Chair of the Commission and Mrs. Catherine Turner, Chief Executive Officer.