



## ST HELENA GOVERNMENT

# EQUALITY & HUMAN RIGHTS COMMISSION – FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020



# EQUALITY & HUMAN RIGHTS COMMISSION

FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2020

# Equality & Human Rights Commission

## Statement of Cash Receipts and Payments for year ended 31 March 2020

|                             | 2018/19<br>(12 months)<br>£ | 2019/20<br>(12 months)<br>£ |
|-----------------------------|-----------------------------|-----------------------------|
| Opening Cash Balance        | 10,036                      | 9,056                       |
| <b>RECEIPTS</b>             |                             |                             |
| SHG Contribution            | 67,149                      | 67,000                      |
| Other Receipts/Income       | 273                         | 500                         |
| Community Development Fund  | 0                           | 308                         |
| Interest                    |                             | 15                          |
| Tax Refunds                 |                             | 348                         |
| <b>TOTAL RECEIPTS</b>       | <b>67,422</b>               | <b>68,171</b>               |
| <b>PAYMENTS</b>             |                             |                             |
| Salaries                    | 40,391                      | 41,079                      |
| Staff Transport Costs       | 620                         | 879                         |
| Commissioners Fees          | 9,923                       | 7,574                       |
| Telecommunications          | 5,640                       | 5,354                       |
| IT Support                  |                             | 578                         |
| Office Expenses             | 1,702                       | 320                         |
| Office Equipment            | 846                         | 796                         |
| Stationery                  | 1,615                       | 2,599                       |
| Audit                       | 2,350                       | 4,350                       |
| Advertising                 | 390                         | 230                         |
| Rent                        | 3,080                       | 0                           |
| Cleaning                    | 354                         | 370                         |
| Subscriptions               | 0                           | 0                           |
| Meeting Expenses            | 0                           | 25                          |
| BOSH Charges                | 0                           | 35                          |
| Insurance                   | 1,491                       | 2,091                       |
| Legal Support               | 0                           | 259                         |
| Outstanding Tax             | 0                           | 2,000                       |
| <b>TOTAL PAYMENTS</b>       | <b>68,402</b>               | <b>68,539</b>               |
| <b>TOTAL Net</b>            | <b>-980</b>                 | <b>-368</b>                 |
| <b>Closing cash balance</b> | <b>9,056</b>                | <b>8,688</b>                |

  
Annina van Neel

Deputy Chair

Date: 28<sup>th</sup> October 2020

# **Equality & Human Rights Commission**

## **Notes to the Financial Statements for year ended 31 March 2020**

### **1. Principal Activities for the Commission**

- ❖ The Equality and Human Rights Commission (the Commission) was established by Ordinance on 1<sup>st</sup> 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 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 the previous 12 months; i.e. the period 1 April 2018 to 31 March 2019 and are therefore directly comparable to the current year's figures.

#### **Reporting entity**

The financial statements are for the Equality and Human Rights Commission, St Helena Island. 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**

Other receipts include fees charged for delivering training to staff at Connect St Helena.

#### **5. Community Development Fund**

A bid for funding from the Community Development fund was approved for fire safety equipment. Equipment were bought and installed.

#### **6. Stationery**

Stationery was made up of a bulk purchase of toner cartridges for photocopier/printing machine, copying paper and other small items e.g. card, files, envelopes.

#### **7. Outstanding Tax**

Amount made up of part payment towards debt. See also note 9 below.

#### **8. 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.

|                         | <b>2019/20</b> | <b>2018/19</b> |
|-------------------------|----------------|----------------|
| Commissioners           | £7,574         | £ 9,029        |
| Chief Executive Officer | £21,600        | £ 20,000       |
| Executive Manager/s     | £10,995        | £ 13,008       |

The Commissioners, CEO and Executive Manager were paid remuneration totalling £ 40,169 during the period under review (2018/19: £42,034).

## 9. Tax Liability

Income tax and penalties were charged by the Tax Commissioner as a result of non-compliance in prior periods with section 15(1) of the Income Tax Ordinance and section 6(1) of the Income Tax Regulations. This gave rise to an outstanding tax liability as at 31 March 2020 of £7,150.

The table below summarises the movement of the liability from prior year to current year.

|  | £            |
|--|--------------|
| Tax Due for payment on behalf of Mrs. Turner as at 31 March 2018 | 7,020        |
| Tax penalties  | 2,130        |
| Total Tax and penalties due on 31 March 2018                     | 9,150        |
| Less Tax paid in March 2020                                      | 2,000        |
| Balance outstanding at 31 March 2020                             | <u>7,150</u> |

On 11 September 2020 the Financial Secretary formally wrote and agreed to waive the tax penalties by 50% (£1,065). This further reduces the total owed to SHG to £6,085.

The Commission has agreed a monthly repayment plan for the tax due. This commenced in April 2020. At a future meeting of the EHRC the repayment of penalties will be discussed.

## 10. Appointments during the reporting period.

During the reporting period, the Chair and Deputy Chair resigned. The Chair continued as a Commissioner, however the Deputy resigned completely from the Commission. Adverts were placed and interviews held in this financial year (2020/21) and will be reported on in the next financial years' statements.

The Executive Manager (Mrs. Carol Thompson) also resigned from her position at the end of May 2019. The post was not filled until 12 August 2019 and vacated again by end of October 2019. The post was later filled by 2 part-time appointments – Mr. Matthew Joshua in November 2019 and Mrs. Carol Thompson in December 2019.

For the period the post of Chair remained vacant Mr. Barry Francis took on the role in an Acting Capacity.

An apprentice (Miss Nicole Paulsen) funded by the St Helena Community College was engaged on 15 October 2018; her apprenticeship was extended to end April 2020.

#### **11. Authorization Date**

The financial statement was authorised for publication on 28<sup>th</sup> October 2020 by Annina van Neel the Deputy Chair of the Commission.



**AUDIT ST HELENA**  
External Auditors

**Equality and Human Rights Commission**  
**Financial Statements for year ended 31 March 2020**

**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 2020 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 financial statements in accordance with applicable legal requirements and International Standards on Review Engagement (ISRE) 2400. 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 properly present the Statement of Cash Receipts and Payments for the year ended 31 March 2020 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, the following matter is noted for the attention of the Commissioners:

1. As disclosed in Note 9 a tax liability of £7,150 existed at 31<sup>st</sup> of March 2020 which arose from non-compliance in prior periods with section 15(1) of the Income Tax Ordinance and section 6(1) of the Income Tax Regulations.



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

*28 October 2020*