



SAINT HELENA AUDIT SERVICE External Auditors

Equality and Human Rights Commission

Financial Statements for period 01 August 2015 to 31 March 2017

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 period 01 August 2015 to 31 March 2017 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

8 August 2018



Equality & Human Rights Commission
Jamestown

Statement of Cash Receipts and Payments for the period
01 August 2015 to 31 March 2017

	£
Opening cash balance	11,112.11
<u>RECEIPTS</u>	
SHG Contribution	70,000.00
Community Development Fund	3,010.00
Other receipts	365.54
TOTAL RECEIPTS	73,375.54
<u>PAYMENTS</u>	
Salaries	38,137.62
Commissioners Fees	4,982.07
Telecommunications	9,743.45
Other expenditure	2,397.45
Office Expenses	5,097.19
Stationary	1,587.08
Training	3,973.51
Advertising	655.00
Rent	4,500.00
Cleaning	584.79
Subscriptions	3,173.64
TOTAL PAYMENTS	74,831.80
TOTAL NET	(1,456.26)
Closing cash balance	9,655.85

C. 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 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. Commissioners

The Commissioners shown below held office during the period under review.

M Cathy Hopkins - Chairperson (now deceased)

Janine Egan - Deputy Chairperson

Tamasine Williams – Commissioner

Cherie Dillon – Commissioner

Dennis Leo – Commissioner

Catherine Turner – Commissioner (ex officio)

3. 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.

Reporting entity

The financial statements are for the Commission for Equality and Human Rights; 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.

4. 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.

5. Other Receipts

Included in other receipts are bank interest, and contributions for telecommunication expenses from Creative St Helena/CDO who shared the office for a period during the period under review.

6. Other Expenditure

Included in other expenditure are office renovation costs, IT consulting expenses, and payments to SHG for posters.

7. Office Expenses

Included in office expenditures are the following fixed assets purchased by the commission during the period under review. Assets purchased for the commission is kept on Inventory at the office and is checked periodically.

Asset Description	Cost £
Gazebo	464
Projector and Screen	209
Printer	800
Tables	116
Display system and stand	255
Draw Units	476
Recorders	94
Cabinet	381
Book cases	335
Total	3,130

8. Tax Liability

At the end of the period above the Equality and Human Rights Commission had an estimated unpaid tax liability of £4504.93. This is in respect of PAYE including penalties applied in accordance with the Income Tax Ordinance.

Tax not deducted or remitted.	£3878.33
10% penalty on outstanding tax	£364.00
1% accumulative monthly penalty on outstanding tax	£262.60
TOTAL	£4504.93

9. 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.

The Commissioners and the CEO were paid the following remuneration during the period under review;

CEO's Salary	28,666.66
Commissioner Fees	<u>4,982.07</u>
	<u>33,648.73</u>

The CEO also entered into transactions with the Commission to the value of £217 through companies that she is a Director.

In addition, the CEO was Chairperson of the Community Development Organisation when the sum of £3010 was granted for the purchase of Office Equipment listed above.

10. Post balance sheet events

Following the resignation of the previous Board 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 – Member of EHRC	30 August 2017
Ms Janine Egan – Member EHRC	6 October 2017

11. Authorization Date

The financial statement was authorized for publication on 7 August 2018 by Catherine Harris Cranfield, the Chairperson of the Commission.