



**St Helena
Government**

ST HELENA GOVERNMENT

EQUALITY & HUMAN RIGHTS COMMISSION FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022



EQUALITY & HUMAN RIGHTS COMMISSION

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2022

Equality & Human Rights Commission
Charity Number C0034
Entity Information

Commissioners		Date Appointed/Resigned
Ms Annina van Neel	Chair	Appointed 20.04.2021
Mrs Catherine Harris Cranfield	Deputy Chair	Appointed 10.06.2021 Resigned 29.10.2021
Mr Mark Brooks	Commissioner	Resigned 18.10.2021
Mrs Janine Nyschens	Commissioner	
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@humanrightsssthelena.org Website: sthelenaehrc.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 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.
- ★ 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.

Equality & Human Rights Commission

Statement of Cash Receipts and Payments for year ended 31 March 2022


	2021/22 (12 months) £	Notes	2020/21 (12 months) £
Opening Cash Balance	9,721		8,688
RECEIPTS			
SHG Contribution	75,000		75,000
Other Receipts/Income	700		105
Community Development Fund	0		0
Interest	10		8
Refunds	90		0
TOTAL RECEIPTS	75,800		75,113
PAYMENTS			
Salaries	55,629	5	51,406
Staff Transport Costs	982		1,034
Commissioners Fees	7,195	6	8,525
Telecommunications	3,422		3,538
IT Support	1,063		531
Office Expenses	209		202
Office Equipment	1,810		953
Stationery	2,782		1,189
Audit	1,949		2,700
Advertising	453		588
Rent	0		0
Cleaning	353		372
Meeting Expenses	92		216
BOSH Charges	78		54
Insurance	3,141		2,432
Edu/Promo Material	100		0
Legal Support			0
Outstanding Tax	1,065	4	340
TOTAL PAYMENTS	80,323		74,080
TOTAL Net	-4,523		1,033
Closing cash balance	5,198	2	9,721



Annina van Neel

Chair

21 September 2022



Catherine Turner

Chief Executive Officer

21 September 2022

Notes to the Financial Statements for year ended 31 March 2022

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*.

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 2020 to 31 March 2021 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 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.

	2021/22	2020/21
Commissioners	7,195	£ 7,849
Chief Executive Officer	28,482	£ 27,182
Executive Manager/s	8,725	£ 10,558

The Commissioners, CEO and Executive Manager were paid remuneration totaling £ 44,402 during the period under review (2020/21: £45,589).

4. Tax Liability

The tax liability is carried forward from the previous year. (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.) The outstanding tax liability as at 31 March 2021 of £3,945.

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

	Apr 2021 - Mar 2022	Apr 2020 - Mar 2021
	£	£
Tax Due for payment on behalf of Mrs. Turner as at 1 April	2,880	5,020
Tax penalties	1,065	2,130
Total Tax and penalties due on 1 April	3,945	7,150
Less Tax paid by EHRC on behalf of CEO	(1,065)	(340)
Less Tax deducted during period Apr 21 – Mar22	(1,800)	(1,800)
Less 50% of penalty waived	0	(1,065)
Balance outstanding at 31 March	1,080	3,945

On 11 September 2020 the Financial Secretary formally wrote and agreed to waive the tax penalties by 50% (£1,065).

The Commission has agreed a monthly repayment plan for the tax due. This commenced in April 2020. The EHRC at its meeting on 4 August 2021 agreed to pay the tax penalty of £1065 in full, from the balance at the bank of St Helena on 31 March 2021.

5. Salaries

Increase due to staff being awarded an ex-gratia payment in lieu of good performance during the year. This was agreed at EHRC meeting on 4 August 2021 and taken from the bank balance at the beginning of the year. In addition, a temporary member of staff was engaged from November 2020 to assist with setting up a new filing system in line with the new SHG portfolios.

6. Appointments & Resignations during the reporting period.

During the reporting period, Ms. Annina van Neel was appointed Chair and Mrs Catherine Cranfield was appointed Deputy Chair.

Mrs. Catherine Cranfield and Mr. Mark Brooks resigned their positions after being elected to serve as Deputy Speaker and a member of the legislative council respectively.

Ms. Mary Thompson was appointed as a Support Assistant in November 2021. Mrs. Carol Thompson signed a further contract in February 2022.

7. Authorization Date

The financial statement was authorised for publication on 21 September 2022 by Ms. Annina van Neel, the Chair of the Commission and Mrs. Catherine Turner, Chief Executive Officer.



AUDIT ST HELENA
External Auditors

Management Letter

Equality and Human Rights Commission

31 March 2022

29 SEPTEMBER 2022

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INTRODUCTION

In accordance with Schedule 1 (section 4) clause 14(d) of the Commission for Equality and Human Rights Ordinance, I have been requested to perform an independent examination of the financial statements of the Equality and Human Rights Commission (EHRC) for the period ended 31 March 2022 and report my findings to the Commissioners.

The purpose of this report is to summarise for the Commissioners, the key issues arising from my examination procedures and report any material weaknesses in the accounting and internal controls that have come to my attention during the review.

RESPECTIVE RESPONSIBILITIES

The preparation of the Financial Statements is the responsibility of the management of EHRC. Management is also responsible for internal controls that are necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

My responsibility as the Appointed Examiner is to perform an examination sufficient to certify the Financial Statements and report any matters arising.

REVIEW OBJECTIVES

I have conducted my review in accordance with International Standard on Review Engagements (ISRE) 2400, *Engagements to Review Historical Financial Statements*. ISRE 2400 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. ISRE 2400 also requires us to comply with relevant ethical requirements.

A review of Financial Statements in accordance with ISRE 2400 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. These procedures are performed to enable me to express my conclusion on the Financial Statements in accordance with ISRE 2400.

INDEPENDENCE

As the Appointed Examiner, I am the independent examiner, and confirm that my team and I have complied with relevant ethical requirements regarding independence. There are no identified threats to my independence in undertaking this review engagement.

GOING CONCERN

The examiner is required to communicate with the Commissioners, as those charged with governance, any events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern. Such communication with those charged with governance shall include the following:

- a) Whether the events or conditions constitute a material uncertainty;
- b) Whether the use of the going concern assumption is appropriate in the preparation of the financial statements; and
- c) The adequacy of related disclosures in the financial statements.

The Commission has prepared the financial statements on the basis of the Commission continuing as a going concern in the foreseeable future. I have identified no reason to challenge this assertion.

INDEPENDENT EXAMINERS CONCLUSION

I have reviewed the financial statements of the Equality and Human Rights Commission for the year ended 31 March 2022 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.

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 Code of Ethics for Professional Accountants (the IESBA Code).

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 of the Equality and Human Rights Commission for the year ended 31 March 2022, and its supporting notes, in accordance with the Cash Basis International Public Sector Accounting Standard – *Financial Reporting Under the Cash Basis of Accounting*.

The following emphasis of matter paragraphs were included to draw attention of the Commissioners:

1. Note 4 wherein EHRC has a liability of £1,080 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. My conclusion was not modified in this regard.

The form of my report containing this conclusion is included in Appendix A.

PROGRESS ON MATTERS RAISED PREVIOUSLY

We have followed up previous recommendations remaining outstanding from the prior year review. The table below sets out the summary position on these recommendations in terms of those raised and those either closed or remaining open and requiring further management response.

Status of previous open recommendations	Number
Open recommendations brought forward	2
Recommendations cleared by management	1
New recommendation made this year	0
Recommendations open and requiring further action	1

We have reported open recommendations from prior periods requiring attention from management in Appendix B to this report.

CHANGES TO ACCOUNTS

No material adjustments were made to the presentation and disclosure of the financial statements.

CLOSING REMARKS

I acknowledge and thank the officers of Equality and Human Rights Commission, for their assistance and co-operation given to Audit St Helena during the course of the examination.



Brendon Hunt
Appointed Examiner

29 September 2022

APPENDIX A: INDEPENDENT EXAMINER'S REPORT

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 2022 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 2022 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 matters are noted for the attention of the Commissioners:

1. As disclosed in Note 4 a tax liability of £1,080 existed at 31st of March 2022 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

29 September 2022

APPENDIX B: RECOMMENDATIONS

Table 1: Prior year Recommendations

No	Recommendation	Priority	Status	Comment
1	<p>Non-Compliance with the Income Tax Ordinance</p> <p>The Commissioners should engage the Tax Commissioner, establish the exact liability owed and institute a repayment plan.</p> <p>Reasons for non-payment should be sought from management and where applicable the relevant amounts should be recovered from the employee concerned.</p> <p>The Commissioners should also establish internal arrangements to ensure future due compliance with statutory and regulatory requirements in the administration of the Commission.</p>	High	Open	<p>The EHRC established the exact liability owed and a repayment plan was agreed for the outstanding tax.</p> <p>First instalment of £2,000 made in March 2020. In addition, monthly instalments of £150.00 commenced from April 2020 and has continued throughout the current financial year. A total of £2,140 was paid during the financial year with a balance of £3,945 remaining.</p> <p>The Financial Secretary waived 50% of the penalties on September 2021.</p> <p>Following payments made during the Financial Year 2021/22 the tax balance outstanding at 31 March 2022 is £1080.00. This balance will be cleared by November 2022.</p> <p>The EHRC have established internal arrangements for tax to be deducted from all salaries and the tax office is informed monthly. The Commission is complying with statutory and regulatory requirements.</p>

No	Recommendation	Priority	Status	Comment
				This matter will be closed upon settlement of the tax liability.
2	Salary Increases and Budget Prioritisation Commissioners ensure that remuneration increases are only affected once the funding limit for the year under review has been approved. This will enable the Commissioners to correctly prioritise remuneration increases against other policy outcomes the Commission wishes to achieve.	High	Closed	Confirmed that this has been included in the Financial Policy and Procedures that was reviewed and approved in February 2022.

DEFINITION OF PRIORITIES

HIGH

Immediate risk of error, loss of cash or other assets or significant non-compliance with relevant Ordinances or regulations. Action should be taken on these within 2 months.

MEDIUM

Issues identified which would improve the quality of financial reporting and/or internal control systems. Action should be taken on these within 6 months, or by the end of the next financial reporting period, whichever is the earliest.



AUDIT ST HELENA External Auditors

Equality and Human Rights Commission Financial Statements for year ended 31 March 2022

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

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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.

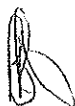
Conclusion on the Financial Statements

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 2022 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 4 a tax liability of £1,080 (2021: £3,945) existed at year end 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

21 September 2022