



St Helena
Government

ST HELENA GOVERNMENT

EQUALITY & HUMAN RIGHTS COMMISSION

FINANCIAL STATEMENTS AND MANAGEMENT LETTER
FOR YEAR ENDED 31 MARCH 2023

LAI'D ON THE TABLE 25th MARCH 2024



EQUALITY & HUMAN RIGHTS COMMISSION

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023

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Equality & Human Rights Commission
Charity Number C0034

Entity Information

Commissioners	Ms Annina van Neel	Chair – Resigned 24 March 2023
	Mrs Janine Nyschens	Deputy Chair 5 April – 1 October 2022
	Mr Andrew Pearce	Deputy Chair 17 January – 12 April 2023
		Appointed Chair – 13 April 2023
	Mrs Sibongile Muranganwa	Commissioner Appointed 5 April 2022
	Mr Luke Bennett	Commissioner Appointed 17 January 2023
Mrs Sarah Iguna	Commissioner Appointed 17 January 2023	
	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@humanrightssthelena.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.



AUDIT ST HELENA
External Auditors

Equality and Human Rights Commission
Financial Statements for year ended 31 March 2023

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 2023 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

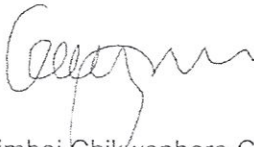
A review engagement under this ISRE is a limited assurance engagement. I have performed procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluated the evidence obtained. The procedures performed in 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 2023 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 10 in the financial statements, which describes that the 2024/25 budget for the Commission has not yet been approved by 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 to this matter.



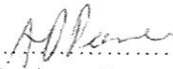
Vimbai Chikwenhere CA (Z)
Appointed Examiner
Audit St Helena, Jamestown, St Helena


30/10/2023

Equality & Human Rights Commission

Statement of Cash Receipts and Payments for year ended 31 March 2023

	2022/23 (12 months)	Notes	2021/22 (12 months)
	£		£
Opening Cash Balance	5198		9,721
RECEIPTS			
SHG Contribution	84,022		75,000
Other Receipts/Income	9		700
FCDO Funding -Victim Support Scheme	2,451	8	0
Interest	15		10
Refunds	149		90
Donations	500		0
TOTAL RECEIPTS	87,146		75,800
PAYMENTS			
Salaries	48,826	5	56,611
Training	550		0
Commissioners Fees	6,091		7,195
Telecommunications	3,294		3,422
Utilities	425	6	0
Relocation Costs	625	6	0
IT Support	251		1,063
Office Expenses	787		209
Office Equipment	3,302		1,810
Stationery	1,481		2,782
Audit	1,835		1,949
Advertising	500		453
Rent	7,266	6	0
Cleaning	599		353
Meeting Expenses	139		92
BOSH Charges	80		78
Insurance	1,907		3,141
Edu/Promo Material	0		100
Tech Assistance /Training	3,611	7	0
Outstanding Tax	0	4	1,065
TOTAL PAYMENTS	81,569		80,323
TOTAL Net	5,577		-4,523
Closing cash balance	10,775	2	5,198


 Andrew Pearce
 Chair
 30 October 2023


 Catherine Turner
 Chief Executive Officer
 30 October 2023

Notes to the Financial Statements for year ended 31 March 2023

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 2021 to 31 March 2022 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.

	2022/23	2021/22
Commissioners	£ 6,091	£ 7,195
Chief Executive Officer	£ 27,182	£ 28,482
Executive Manager/s	£ 9,327	£ 8,725

The Commissioners, CEO and Executive Manager were paid remuneration totaling, £ 42,600 during the period under review (2021/22: £44,402).

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 2022 was £1,080. The outstanding tax has been paid in full during this financial year.

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

	Apr 2022 - Mar 2023	Apr 2021 - Mar 2022
	£	£
Tax Due for payment on behalf of Mrs. Turner as at 1 April	1,080	2,880
Tax penalties	0	1,065
Total Tax and penalties due on 1 April	1,080	3,945
Less Tax paid by EHRC on behalf of CEO	0	(1,065)
Less Tax deducted during period Apr 22 – Mar23	(1,080)	(1,800)
Balance outstanding at 31 March	0	1,080

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 £1,065 in full, from the balance at the bank of St Helena on 31 March 2021.

The tax balance due on 1 April 2022 in respect of Mrs. Turner was paid in full during this financial year.

5. Salaries

Salaries decreased by 14% compared to prior year. There was no ex-gratia payment awarded in lieu of good performance during the year, nor was there any incremental credit for inflation.

There was also the Administration Assistant vacancy from October 2022 to end of March 2023.

6. Equality & Human Rights Office Re-located

On 1 April 2022 the EHRC re-located to Coles House in Napoleon Street. This move incurred additional costs such as relocation, utilities, and rent. There will be no further re-location costs, however utilities and rent costs will continue for subsequent years.

7. Consultancy Work

The Commission agreed to engage the services of a consultant to draft a baseline report on Gender from which to develop a Gender Action Plan. Having a gender Action Plan for the island will lay out a clear plan for the Equality and Human Rights Commission and also for Ministers to develop equity for all of the islanders and ensure that elements of society, often the most vulnerable are not adversely affected by decisions made, or changes in circumstances.

8. FCDO Funding - Victim Support Scheme

Funding up to £5000 was granted by FCDO to set up Victim Support Scheme following a recommendation by Her Majesty's Inspectorate of Constabulary report published on 25 September 2020. Goods were purchased and initially paid for by the Equality and Human Rights Commission and reimbursed within the year.

9. Appointments & Resignations during the reporting period.

During the reporting period, Ms. Annina van Neel resigned her position of Chair on 24 March 2023. This position was not filled before the end of the financial year. Mrs. Janine Nyschens was appointed Deputy Chair from 5 April 2022 to 1 October 2022.

Mrs. Sibongile Muranganwa and Mr. Andrew Pearce were appointed Commissioners on 5 April 2022; Mr. Pearce was later appointed Deputy Chair on 17 January 2023.

Ms. Mary Thompson was appointed Human Rights Support Assistant on 1 July 2022 until March 2024. Miss Taelah Crowie was given a sixth form placement in Human Rights effective from 15 September 2022. Mrs. Phyllis Coleman, end of contract 31 October 2022.

10. 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 paragraph 13 of the 1st schedule of the Commission for Equality & Human Rights Ordinance, St Helena Government must 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 reasonable expectation that the Commission has sufficient resources to continue its existence for the foreseeable future.

The Equality and Human Rights Commission is funded by St Helena Government. At the time of reporting, the 2024/25 budget had not yet been approved and this therefore casts doubt on the Commission's ability to continue as a going concern.

11. Authorization Date

The financial statement was authorized for publication on 30 October 2023 by Mr. Andrew Pearce, 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 2023



4 December 2023

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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 2023 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 Commission 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 Equality and Human Rights Commission financial statements are prepared in accordance with the International Public Sector Accounting Standard (IPSAS) financial reporting framework under the Cash Basis of Accounting. In considering whether the going concern basis of preparation remains appropriate, The Commission is required to look at a minimum future 12 month period from the date of the approval of the financial statements. Under this framework, management prepared the financial statements on the basis of the Commission continuing as a going concern in the foreseeable future.

Under The Commission for Equality & Human Rights Ordinance, St Helena Government must fund the Commission such sums as appear to the Legislative Council reasonably sufficient for the purposes of enabling the Commission to perform its functions. This aid commitment from St Helena Government is formalised through a Grant Award Letter for the financial year 2023-2024 albeit falls short of the minimum future 12month period. The absence of the approved St Helena Government 2024-25 budget creates uncertainty as to the appropriateness of the use of the going concern basis of accounting. This material uncertainty is disclosed in note 10 to the financial statements and I have drawn attention to this disclosure via an emphasis of matter paragraph.

INDEPENDENT EXAMINERS CONCLUSION

I have reviewed the financial statements of the Equality and Human Rights Commission for the year ended 31 March 2023 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 2023, 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 paragraph was included to draw attention to the users of the financial statements:

1. Without modifying my conclusion, I draw attention to Note 10 in the financial statements, which describes that the 2024/25 budget for the Commission has not yet been approved by 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 to this matter

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	1
Recommendations cleared by management	1
New recommendation made this year	0
Recommendations open and requiring further action	0

There are no open recommendations from prior periods requiring attention from management. This is reflected in Appendix B to this report.

CHANGES TO ACCOUNTS

The following adjustments were made to the presentation and disclosure of the financial statements:

Description of correction	Note affected	Value of error £
Amendments to the Going Concern note to include the material uncertainty emanating from the absence of an approved SHG 2024-25 Budget.	10	N/A
Clarification of the description of income received from FCDO - Victim Support Scheme.	Statement of Cash Receipts and Payments	N/A
Reclassification of the prior year salary related transport costs previously disclosed separately and now lumped with salaries.	Statement of Cash Receipts and Payments	982
Amendment to separately classify training costs which had been incorrectly added to salaries.	Statement of Cash Receipts and Payments	550

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.



Vimbai Chikwenhere

Appointed Examiner

4 December 2023

APPENDIX A: INDEPENDENT EXAMINER'S REPORT

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

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Scope of the Review of the Financial Statements

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Conclusion on the Financial Statements

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Vimbai Chikwenhere CA (Z)
Appointed Examiner
Audit St Helena, Jamestown, St Helena
30 October 2023

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	Closed	The tax liability was cleared off during the financial year. Therefore recommendation is now closed.

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.

