



EQUALITY & HUMAN RIGHTS
COMMISSION

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019



**Equality & Human Rights Commission
Jamestown**

**Statement of Cash Receipts & Payments
For the Year ended 31 March 2019**

| | 2018/19 (12 months) £ | 2017/18 (12 months) £ |
|-----------------------------|-----------------------------|-----------------------------|
| Opening Cash Balance | 10,036 | 9,656 |
| RECEIPTS | | |
| SHG Contribution | 67,149 | 56,000 |
| Other Receipts | 273 | 435 |
| TOTAL RECEIPTS | 67,422 | 56,435 |
| PAYMENTS | | |
| Salaries | 40,391 | 32,272 |
| Staff Transport Costs | 620 | 0 |
| Commissioners Fees | 9,923 | 5,963 |
| Telecommunications | 5,640 | 5,425 |
| Office Expenditure | 1,702 | 887 |
| Office Equipment | 846 | 3,548 |
| Stationery | 1,615 | 853 |
| Audit | 2,350 | 0 |
| Advertising | 390 | 315 |
| Rent | 3,080 | 3,200 |
| Cleaning | 354 | 419 |
| Subscriptions | 0 | 3,174 |
| Insurance | 1,491 | 0 |
| TOTAL PAYMENTS | 68,402 | 56,054 |
| TOTAL Net | -980 | 380 |
| Closing cash balance | 9,056 | 10,036 |

Barry Francis

Chairperson Designate

Notes to the Financial Statements

1. 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.

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 2017 to 31 March 2018 and are therefore directly comparable to the current year's figures.

Reporting entity

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

Included in other receipts is bank interest, sale of surplus equipment, sale of speakers.

5. Office Expenditure

Included in office expenditure are printing charges, BOSH charges, legal fees, IT Support, expenses claims, mouse mats, and stationery items.

6. Office Equipment

Included in office equipment is a PC and a laptop purchased in the current financial period.

7. 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.

- Commissioners,
- Chief Executive Officer,
- Executive Manager.

The Commissioners, CEO and Executive Manager were paid remuneration totaling £42,034 during the period under review (2017/18: £33,287).

8. Tax Liability

During the reporting period the Chairperson received notification from the Assistant Commissioner of Income tax on the tax and penalties owed. This totaled to £9,150.11. Letter dated 20 December 2018 refers. This matter is being discussed with the Commissioner of Income Tax through the Public Solicitor. No repayment plan has been discussed or agreed as yet, but it is hoped to happen in the next few months.

The table below detailing the tax liability was issued by the Assistant Commissioner of Income tax.

ANNEX 1 – Analysis of Tax Liability

| TAX LIABILITY | Ref. Area of Non-compliance | Ref to Penalty | Basis of the Penalty | Tax Year 2015/16 | Tax Year 2016/17 | Tax Year 2017/18 | Total |
|--|-----------------------------|----------------|---|------------------|------------------|------------------|-----------------|
| Tax due for payment but not paid on behalf of salary for Mrs. Turner | | | | 780.00 | 2,859.96 | 3,380.04 | 7,020.00 |
| Failure to file an accurate Annual Employer Statement (P7 form) due to the omission of an employee | Regulation 14(1) | Section 66(a) | £100 plus £10 for each complete month that return remains outstanding | 330.00 | 210.00 | 0.00 | 540.00 |
| Penalty for failure to deduct and remit to the Commissioner income tax in respect of an employee. | Section 15(1) | Section 67(1) | 10% of the amount of tax outstanding and 1% per month that tax that remains outstanding | 276.90 | 786.49 | 526.72 | 1,590.11 |
| Total payable per tax year | | | | 1,386.90 | 3,856.45 | 3,906.76 | 9,150.11 |

9. Changes to Commissioners

During the reporting period, the Chairperson and Deputy Chairperson were re-appointed for a further year.

An apprentice (Miss Nicole Paulsen) funded by the St Helena Community College was engaged on 15 October 2018 and will continue to work at Equality & Human Rights Office until October 2019.

It should be noted that following this audit period Chairperson Catherine Harris Cranfield resigned. Her appointment ended on July 12th 2019. A new Chairperson, Barry Francis, has been recommended for appointment.

10. Authorization Date

The financial statement was authorized for publication on 27 August 2019 by Barry Francis, Chairperson Designate.