



## **AUDIT ST HELENA** External Auditors

### **Equality and Human Rights Commission Financial Statements for year ended 31 March 2021**

#### **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 2021 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 2021 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 £3,945 existed at 31<sup>st</sup> of March 2021 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

*8 December 2021*