



EQUALITY & HUMAN RIGHTS COMMISSION

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020

Equality & Human Rights Commission

Statement of Cash Receipts and Payments for year ended 31 March 2020

	2018/19 (12 months)	2019/20 (12 months)
	£	£
Opening Cash Balance	10,036	9,056
RECEIPTS		
SHG Contribution	67,149	67,000
Other Receipts/Income	273	500
Community Development Fund	0	308
Interest		15
Tax Refunds		348
TOTAL RECEIPTS	67,422	68,171
PAYMENTS		
Salaries	40,391	41,079
Staff Transport Costs	620	879
Commissioners Fees	9,923	7,574
Telecommunications	5,640	5,354
IT Support		578
Office Expenses	1,702	320
Office Equipment	846	796
Stationery	1,615	2,599
Audit	2,350	4,350
Advertising	390	230
Rent	3,080	0
Cleaning	354	370
Subscriptions	0	0
Meeting Expenses	0	25
BOSH Charges	0	35
Insurance	1,491	2,091
Legal Support	0	258
Outstanding Tax	0	2,000
TOTAL PAYMENTS	68,402	68,539
TOTAL Net	-980	-368
Closing cash balance	9,056	8,688

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Annina van Neel

Deputy Chair

Date: 28th October 2020

Equality & Human Rights Commission

Notes to the Financial Statements for year ended 31 March 2020

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 2018 to 31 March 2019 and are therefore directly comparable to the current year's figures.

Reporting entity

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.

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

Other receipts include fees charged for delivering training to staff at Connect St Helena.

5. Community Development Fund

A bid for funding from the Community Development fund was approved for fire safety equipment. Equipment were bought and installed.

6. Stationery

Stationery was made up of a bulk purchase of toner cartridges for photocopier/printing machine, copying paper and other small items e.g. card, files, envelopes.

7. Outstanding Tax

Amount made up of part payment towards debt. See also note 9 below.

8. 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.

	2019/20	2018/19
Commissioners	£7,574	£ 9,029
Chief Executive Officer	£21,600	£ 20,000
Executive Manager/s	£ 10,995	£ 13,008

The Commissioners, CEO and Executive Manager were paid remuneration totalling £ 40,169 during the period under review (2018/19: £42,034).

9. Tax Liability

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. This gave rise to an outstanding tax liability as at 31 March 2020 of £7,150.

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

	£
Tax Due for payment on behalf of Mrs. Turner as at 31 March 2018	7,020
Tax penalties	2,130
Total Tax and penalties due on 31 March 2018	9,150
Less Tax paid in March 2020	2,000
Balance outstanding at 31 March 2020	<u>7,150</u>

On 11 September 2020 the Financial Secretary formally wrote and agreed to waive the tax penalties by 50% (£1,065). This further reduces the total owed to SHG to £6,085.

The Commission has agreed a monthly repayment plan for the tax due. This commenced in April 2020. At a future meeting of the EHRC the repayment of penalties will be discussed.

10. Appointments during the reporting period.

During the reporting period, the Chair and Deputy Chair resigned. The Chair continued as a Commissioner, however the Deputy resigned completely from the Commission. Adverts were placed and interviews held in this financial year (2020/21) and will be reported on in the next financial years' statements.

The Executive Manager (Mrs. Carol Thompson) also resigned from her position at the end of May 2019. The post was not filled until 12 August 2019 and vacated again by end of October 2019. The post was later filled by 2 part-time appointments – Mr. Matthew Joshua in November 2019 and Mrs. Carol Thompson in December 2019.

For the period the post of Chair remained vacant Mr. Barry Francis took on the role in an Acting Capacity.

An apprentice (Miss Nicole Paulsen) funded by the St Helena Community College was engaged on 15 October 2018; her apprenticeship was extended to end April 2020.

11. Authorization Date

The financial statement was authorised for publication on 28th October 2020 by Annina van Neel the Deputy Chair of the Commission.