



Coles House, Napoleon Street, Jamestown, St Helena

Tel : +290 22133

Email : catherine@humanrightssthelena.org

Vimbai Chikwenhere
Deputy Chief Auditor
Audit St Helena
First Floor Post Office Building
Jamestown
St Helena

30 October 2023

Dear Mrs. Chikwenhere,

Equality and Human Rights Commission – Independent Review

I confirm to the best of my knowledge and belief, having made appropriate enquiries of the Chief Executive Officer and Commissioners of the Equality and Human Rights Commission, the following representations given to you in connection with your review of the Commission's financial statements for the year ended 31 March 2023.

Compliance with the statutory authorities

I acknowledge my responsibility for the preparation of the financial statements in accordance with the IPSAS – Cash Basis, including where relevant their proper presentation, as set out in the terms of the engagement letter and for making accurate representations to you.

Supporting records

All relevant information and access as agreed in the terms of the review engagement has been provided to you, and all transactions have been recorded and are reflected in the financial statements.

Fraud and irregularities

I acknowledge my responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

To the best of my knowledge, there has been no:

- fraud, or suspected fraud, affecting the Commission involving management or employees who have significant roles in the system of internal control; or
- fraud, or suspected fraud, affecting the Commission involving others where the fraud could have a material effect on the financial statements.

Laws and regulations

All known instances of non-compliance or suspected non-compliance with laws and regulations for which the effects of the non-compliance affect the entity's financial statements have been disclosed.

Litigation

There are no instances of litigation whose effects should be considered when preparing the financial statements.

Related parties

I confirm the completeness of the information disclosed regarding the identification of related parties and all the related party relationships and transactions of which I am aware.

The identity of, and balances and transactions with, related parties have been properly accounted for and where appropriate, adequately disclosed in the financial statements.

Uncorrected misstatements

There are no uncorrected misstatements.

Going concern

I confirm that the going concern basis of preparation remains appropriate. According to 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. On this basis, the Commissioners at the time of approving the financial statements conclude that there is reasonable expectation that the Commission has sufficient resources to continue its existence for the foreseeable future.

The St Helena Government Grant Award Letter for the 2023/24 financial year has been received albeit does not cover the minimum period of 12 months from the anticipated date of signing. This condition indicates that a material uncertainty exists that may cast significant doubt on the Commission's ability to continue as a going concern.

Events after the reporting period

I confirm all events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been made.

Contractual commitments

There are no material commitments, contractual obligations or contingencies that have affected or may affect the entity's financial statements, including disclosures.

Authority for representations

I confirm that I have been given authority to sign this letter on behalf of all the other Commissioners on 30 October 2023.

Signed for Equality and Human Rights Commission

A handwritten signature in black ink, appearing to read 'Andrew Pearce', written in a cursive style.

Andrew Pearce

Chair

Equality and Human Rights Commission