

Audit Report under section 12A(b) of the Income Tax Act, 1961

We have examined the consolidated balance sheet of Commonwealth Human Rights Initiative as at 31st March, 2019 and the income and expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Society.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the Head Office of the above named Society visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches/offices not visited by us subject to the comments given below :NIL

In our opinion and to the best of our information, and according to the explanations given to us, the said accounts give a true and fair view:-

- (i) in the case of the balance sheet, of the state of affairs of the above named Society as at 31st March, 2019 and
- (ii) in the case of the income and expenditure account, of the surplus of its accounting year ending on 31st March, 2019.

The prescribed particulars are annexed hereto.



Place : New Delhi
Date : 30th September, 2019

for A W A T A R & C O.
Chartered Accountants

Sanjay Agrawal

(SANJAY AGRAWAL)
Partner

ANNEXURE
STATEMENT OF PARTICULARS
COMMONWEALTH HUMAN RIGHTS INITIATIVE, NEW DELHI
ASSESSMENT YEAR 2019-20

1. Application of income for charitable or religious purposes

- | | |
|---|----------------------------------|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year. | Rs. 4,25,47,195/- |
| 2. Whether the trust/institution* has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | NO |
| 3. Amount of income accumulated or set apart*/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly*/in part only for such purposes. | Rs. 81,79,031/- |
| 4. Amount of income eligible for exemption under section 11(1)(c) [Give details] | NIL |
| 5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) | Rs. 50,00,000/- |
| 6. Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof. | Yes. In fixed deposits with bank |
| 7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof. | No |
| 8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :- | ---- |
| a. has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or | NO |
| b. has ceased to remain invested in any security referred to in section 11(2)(b)(1) or deposited in any account referred to in section 11(2)(b)(1) or section 11(2) (b) (iii) or | NO |
| c. has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, details thereof. | NO |



II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

9. Whether any part of the income or property of the *trust/institution was lent, or continues to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any.

NIL

10. Whether any land, building or other property of the *trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.

NO

11. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.

Sanjoy Hazarika – Whole Time Director

- Salary – Rs. 20,40,000/-

- Conveyance – Rs. 1,20,000/-

Kamal Kumar – Treasurer

- Travel & Conveyance – Rs. 37,988/-

Jacob Punnoose – E.C. Member

- Travel & Conveyance – Rs. 39,340/-

B.K. Chandrashekhar – E.C. Member

- Travel & Conveyance Rs. 20,141/-

Wajahat Habibulah – Chairman

- Conveyance – Rs. 67,265/-

Vinita Rai – E.C. Member

- Conveyance – Rs. 2,250/-

Maia Daruwala – E.C. Member

- Conveyance – Rs. 24,882/-

12. Whether the services of the *trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.

NIL

13. Whether any share, security, or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid.

NIL

14. Whether any share, security, or other property was sold by or on behalf of the *trust/institution during the previous year to any such person? If so, the details thereof together with the consideration received.

NIL

15. Whether any income or property of the *trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.

NIL

16. Whether the income or property of the *trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.

NIL



III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

| Sl. No | Name and address of the concern | whether the concern is a company No. and class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say, Yes/No |
|--------|---------------------------------|---|---------------------------------|----------------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | NIL | NIL | NIL | NIL | NIL |
| Total | | | | | |



For AWATAR & CO.
Chartered Accountants

Sanjay Agrawal

(SANJAY AGRAWAL)
Partner

Place : New Delhi
Date : 30th September, 2019

COMMONWEALTH HUMAN RIGHTS INITIATIVE



BALANCE SHEET AS ON MARCH 31, 2019 (FOREIGN CONTRIBUTION ACCOUNT)

| LIABILITIES | | | | ASSETS | | | |
|-----------------------------------|---|-----------------------------------|------------|-----------------------------------|---|-----------------------------------|------------|
| As at 31.03.2018 (Amount Rs.) | Particulars | As at 31.03.2019 (Amount Rs.) | | As at 31.03.2018 (Amount Rs.) | Particulars | As at 31.03.2019 (Amount Rs.) | |
| 725,06,133 | General Fund As per last accounts | 725,06,133 | | 298,97,860 | Fixed Assets (As per Schedule-1) | | 303,88,437 |
| | Add: Fixed Assets purchased during the year | 4,90,577 | | | Current Assets | | |
| | Less: Fixed Assets sold during the year | - | | | a) Fixed Deposits | | |
| | Add: Excess of Income over Expenditure | 61,64,041 | 791,60,751 | | | | |
| | SPECIAL PROJECT FUND (As per Schedule -3) (u/s 11(2) of the Income Tax Act, 1961) | | | 203,40,276 | - State Bank of India | 305,90,216 | |
| 100,00,000 | As per last accounts | 100,00,000 | | 207,86,284 | - Andhra Bank | 220,32,939 | 526,23,155 |
| | Add: Accumulated during the year | 50,00,000 | | | b) Bank Balances In accounts with : | | |
| | Less: Utilised during the year | 100,00,000 | 50,00,000 | | | | |
| | Corpus Fund | | | 123,49,892 | - Bank of India-EU | 4,59,202 | |
| 4,17,662 | As per last accounts | 4,17,662 | | 18,64,073 | - State Bank of India | 4,49,435 | |
| | | | | 17,09,300 | - Bank of India | 15,32,293 | 24,40,930 |
| 829,23,795 | Total c/f | 845,78,413 | | 869,47,685 | Total c/f | | 854,52,522 |



| LIABILITIES | | | | ASSETS | | | |
|-----------------------------------|--------------------------------------|-----------|-----------------------------------|-----------------------------------|---|--|-----------------------------------|
| As at 31.03.2018 (Amount Rs.) | Particulars | | As at 31.03.2019 (Amount Rs.) | As at 31.03.2018 (Amount Rs.) | Particulars | | As at 31.03.2019 (Amount Rs.) |
| 829,23,795 | Total b/f | | 845,78,413 | 869,47,685 | Total b/f | | 854,52,522 |
| | <u>Current Liabilities :</u> | | | | <u>c) Cash Balances</u> | | |
| | <u>Sundry creditors for expenses</u> | | | 10,177 | - Cash in hand | | 68,824 |
| | | | | 8,72,983 | <u>d) Tax Deducted at Source</u> | | 9,04,939 |
| 40,79,426 | - Gratuity Payable | 58,23,041 | | - | <u>e) LIC Policy for Gratuity Fund</u> | | 40,79,426 |
| 16,67,695 | - Leave Encashment Payable | 18,94,918 | | | | | |
| 9,98,821 | - Others | 6,39,172 | 83,57,131 | 18,38,892 | <u>f) Sundry Debtors</u> (Considered good, receivable in cash or in kind) | | 24,29,833 |
| | | | | | | | |
| 896,69,737 | Total | | 929,35,544 | 896,69,737 | Total | | 929,35,544 |

As per our report of even date



For Awatar & Co
Chartered Accountants

Sanjay Agrawal

(Sanjay Agrawal)
Partner M. N. 087786



For and on behalf of Commonwealth Human Rights Initiative

[Signature]

Chairperson

[Signature]

Treasurer

[Signature]

Director

Place : New Delhi

Date : 30/09/2019

COMMONWEALTH HUMAN RIGHTS INITIATIVE



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

(FOREIGN CONTRIBUTION ACCOUNT)

| 2017-2018 (Amount Rs.) | Expenditure | 2018-2019 (Amount Rs.) | 2017-2018 (Amount Rs.) | Income | 2018-2019 (Amount Rs.) |
|---------------------------|---|---------------------------|---------------------------|---|---------------------------|
| | Grantwise Expenses : As per Schedule -2 | | | Grant Receipts | |
| 54,45,000 | British High Commission -To improve police responses to complaints of sexual violence from women in police stations - | | 50,00,000 | British High Commission -To improve police responses to complaints of sexual violence from women in police stations | 4,00,000 |
| 1,95,958 | British High Commission - Building Indian Capacity to Utilise PTA's 19,53,990 | | 11,71,853 | British High Commission - Building Indian Capacity to Utilise PTA's | 17,28,095 |
| 15,69,248 | Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information 21,21,449 | | 152,85,313 | European Union - Promoting inclusive policing through civil society | - |
| 77,83,961 | European Union - Promoting inclusive policing through civil society 123,89,412 | | 43,30,930 | Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia | 31,23,259 |
| 35,51,194 | Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia 30,47,774 | | 1,56,535 | The Hanns Seidel Foundation : Police Reforms | 3,09,492 |
| 99,812 | Foundation to promote Open society - Institutional Grant - 17297 - | | 6,55,136 | Tanganyika Law Society - Advocacy to Promote Democratic Policing | - |
| 11,96,258 | Expenditure against Receipts for Projects Overheads and Other Recoveries (93,303) | | 6,33,477 | The Fund for Global Human Rights : Death Penalty Project | - |
| 91,20,676 | OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight 120,03,131 | | - | Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information | 28,42,805 |
| 289,62,107 | Total c/f 314,22,454 | | 272,33,244 | Total c/f | 84,03,651 |



| 2017-2018 (Amount Rs.) | Expenditure | | 2018-2019 (Amount Rs.) | 2017-2018 (Amount Rs.) | Income | | 2018-2019 (Amount Rs.) |
|----------------------------|--|------------|----------------------------|----------------------------|--|------------|----------------------------|
| 289,62,107 | Total b/f | 314,22,454 | | 272,33,244 | Total b/f | 84,03,651 | |
| 7,32,910 | Expenditure against Projects and Studies | - | | - | CHRI-UK : Institutional Support | 189,32,401 | |
| 66,26,548 | The Funds for Global Human Rights : Institutional grant | 3,90,977 | | - | CHRI-UK SAMDEN | 26,25,404 | |
| 75,574 | The Hanns Seidel Foundation : Police Reforms | 4,60,185 | | - | EU-FNF-2018 : Research Study on Urban Governance | 3,31,104 | |
| 2,42,500 | The Fund for Global Human Rights : Death Penalty Project | - | | - | OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight | 128,89,915 | |
| - | CHRI-UK : Institutional Grant | 122,62,041 | | | The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT | 14,54,940 | 446,37,415 |
| - | CHRI-UK SAMDEN : Promoting Freedom of Expression in South Asia through South Asia Media Defender's Network | 11,81,281 | | | | | |
| - | EU-FNF-2018 : Research Study on Urban Governance | 2,42,621 | | | | | |
| - | The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT | 6,79,146 | | | | | |
| - | Open Society Institute - Police Transparency Project. (OR2013-10747) | 2,41,640 | | | | | |
| 366,39,639 | Total c/f | 468,80,345 | | 272,33,244 | Total c/f | | 446,37,415 |



| 2017-2018 (Amount Rs.) | Expenditure | | 2018-2019 (Amount Rs.) | 2017-2018 (Amount Rs.) | Income | | 2018-2019 (Amount Rs.) |
|----------------------------|--|------------|----------------------------|----------------------------|--|-----------|----------------------------|
| 366,39,639 | Total b/f | 468,80,345 | | 272,33,244 | Total b/f | | 446,37,415 |
| (130,00,000) | Less: Amount utilised from Special Project Fund | 100,00,000 | 368,80,345 | | Interest on : | | |
| | | | | 30,43,674 | - Fixed Deposits | 31,77,885 | |
| | | | | 2,07,068 | - Saving Bank Accounts | 6,44,920 | |
| 50,00,000 | Add : Amount transferred to Special Project Fund as per section 11 (2) of Income Tax Act 1961. | | 50,00,000 | 23,101 | - Income Tax Refund | 66,011 | 38,88,816 |
| 5,72,812 | Fixed Assets transferred to Balance Sheet out of Grants- As per contra (Schedule-1) | | 4,90,577 | 8,27,749 | Receipts for Projects and Studies | | - |
| | | | | 1,87,700 | -Publications Receipts | | - |
| | | | | 55,000 | - Sale of Assets | | - |
| | | | | 7,00,852 | -Projects Overheads and Other Recoveries | | 8,731 |
| 30,65,937 | Excess of Income over Expenditure transferred to genenral fund | | 61,64,041 | | | | |
| 322,78,388 | | | 485,34,962 | 322,78,388 | Total | | 485,34,962 |



As per our report of even date

For Awatar & Co
Chartered Accountants

Sanjay Agrawal

(Sanjay Agrawal)

Partner M. N. 087786

Place : New Delhi

Date : 30/09/2019



For and on behalf of Commonwealth Human Rights Initiative

[Signature]

Chairperson

[Signature]

Treasurer

[Signature]

Director

COMMONWEALTH HUMAN RIGHTS INITIATIVE



RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

(FOREIGN CONTRIBUTION ACCOUNT)

| 2017-2018 (Amount Rs.) | Receipts | 2018-2019 (Amount Rs.) | 2017-2018 (Amount Rs.) | Payments | 2018-2019 (Amount Rs.) |
|----------------------------|---|----------------------------|----------------------------|-----------------------------|----------------------------|
| | Opening Balance : | | 1,37,010 | Audit Expenses | 1,30,833 |
| 50,94,580 | State Bank of India | 18,64,073 | 55,147 | Bank Charges | 54,546 |
| 23,19,778 | Bank of India | 17,09,300 | 24,70,082 | Boarding & Lodging Expenses | 37,61,321 |
| 43,68,685 | Bank of India - EU | 123,49,892 | 27,804 | Books & Periodicals | 12,474 |
| 42,864 | Cash in hand | 10,177 | 1,400 | Cartage and Brokerage | 18,134 |
| 488,88,890 | Fixed Deposits | 411,26,560 | 58,00,068 | Consultancy Charges | 56,53,830 |
| | | | 10,68,030 | Conveyance Expenses | 12,40,456 |
| | | | - | Currency Conversion Charges | 26,466 |
| 607,14,797 | | 570,60,002 | 52,800 | Data Collection | - |
| | Grants Received : | | 1,80,000 | Documentary Expenses | 29,500 |
| 50,00,000 | British High Commission -To improve police responses to complaints of sexual violence from women in police stations | 4,00,000 | 6,25,798 | Electricity & Water Charges | 6,57,398 |
| 11,71,853 | British High Commission - Building Indian Capacity to Utilise PTA's | 17,28,095 | 9,152 | Equipment Hire Charges | 48,834 |
| 152,85,313 | European Union - Promoting inclusive policing through civil society | - | - | Exgratia | 6,750 |
| 43,30,930 | Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia | 31,23,259 | 3,49,863 | Gratuity | 17,43,615 |
| 1,56,535 | The Hanns Seidel Foundation : Police Reforms | 3,09,492 | 65,638 | Honorarium | 20,000 |
| 6,55,136 | Tanganyika Law Society - Advocacy to Promote Democratic Policing | - | 51,971 | Insurance Expenses-Office | - |
| 6,33,477 | The Fund for Global Human Rights : Death Penalty Project | - | 1,66,382 | Insurance Expenses-Staff | 2,93,756 |
| - | Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information | 28,42,805 | 64,080 | Interest on primaturity | 4,632 |
| | | | 2,36,042 | Internet Expenses | 2,43,245 |
| 879,48,041 | Total c/f | 654,63,653 | 113,61,267 | Total c/f | 139,45,790 |



| 2017-2018 (Amount Rs.) | Receipts | 2018-2019 (Amount Rs.) | 2017-2018 (Amount Rs.) | Payments | 2018-2019 (Amount Rs.) |
|----------------------------|--|----------------------------|----------------------------|------------------------------|----------------------------|
| 879,48,041 | Total b/f | 654,63,653 | 113,61,267 | Total b/f | 139,45,790 |
| - | CHRI-UK : Institutional Support | 189,32,401 | 2,87,669 | Leave Encashment | 2,27,223 |
| - | CHRI-UK SAMDEN | 26,25,404 | 1,45,016 | Legal & Professional Charges | 51,947 |
| - | EU-FNF-2018 : Research Study on Urban Governance | 3,31,104 | - | LTA Expenses | 74,438 |
| - | OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight | 128,89,915 | 56,205 | Medical Expenses | 1,19,623 |
| - | The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT | 14,54,940 | 7,40,622 | Meeting Expenses | 15,63,642 |
| 8,27,749 | Receipts for Projects and Studies | - | 1,55,761 | Membership & Subscription | 1,00,206 |
| | Other Receipts | | 3,20,974 | Office Expenses | 4,21,078 |
| | Interest : | | 1,22,000 | Per-diem Expenses | 97,380 |
| 30,43,674 | Interest on Fixed Deposits | 31,77,885 | 2,30,162 | Postage & Telegrams | 5,66,199 |
| 2,07,068 | Interest on Savings Bank Accounts | 6,44,920 | 12,78,012 | Printing & Publications | 32,79,005 |
| 23,101 | Interest on Income Tax Refund | 66,011 | 27,549 | Property Tax | - |
| 7,00,852 | -Projects overheads and other recoveries | 8,731 | 20,46,093 | Rent,Rates & Taxes | 21,09,819 |
| 1,87,700 | Publications Receipts | - | 2,83,222 | Repair & Maintenance | 4,27,746 |
| 55,000 | Sale of Assets | - | 153,88,877 | Salary & Benefits | 176,71,615 |
| 11,96,316 | Increase/Decrease - Sundry Creditors | 16,11,189 | 7,500 | Security Expenses | 11,600 |
| 82,952 | Increase/Decrease - Sundry Debtors | - | 36,484 | Software Expenses | 1,456 |
| | | | 42,000 | Staff Training Expenses | 57,946 |
| | | | 2,24,439 | Telephone Expenses | 2,16,442 |
| | | | 35,48,070 | Travelling Expenses | 56,98,180 |
| 942,72,453 | Total c/f | 1072,06,154 | 363,01,921 | Total c/f | 466,41,335 |



| 2017-2018 (Amount Rs.) | Receipts | 2018-2019 (Amount Rs.) | 2017-2018 (Amount Rs.) | Payments | 2018-2019 (Amount Rs.) |
|----------------------------|-----------|----------------------------|----------------------------|------------------------------------|----------------------------|
| 942,72,453 | Total b/f | 1072,06,154 | 363,01,921 | Total b/f | 466,41,335 |
| | | | 1,09,132 | Venue Charges | 44,587 |
| | | | 2,07,493 | Visa Expenses | 1,41,067 |
| | | | 21,093 | Web Expenses | 53,356 |
| | | | - | Increase/Decrease - Sundry Debtors | 47,02,324 |
| | | | 65,619 | Home Appliance | 14,580 |
| | | | 1,71,500 | Computer and Printers | 4,22,797 |
| | | | 69,474 | Furniture & Fixture | 38,000 |
| | | | 89,403 | Office Equipment | 15,200 |
| | | | 1,76,816 | UPS , Invertor & Battery | - |
| | | | | Closing Balance : | |
| | | | 123,49,892 | - Bank of India-EU | 4,59,202 |
| | | | 18,64,073 | - State Bank of India | 4,49,435 |
| | | | 17,09,300 | - Bank of India | 15,32,293 |
| | | | 10,177 | - Cash in hand | 68,824 |
| | | | 411,26,560 | Fixed Deposits | 526,23,155 |
| 942,72,453 | | 1072,06,154 | 942,72,453 | Total | 1072,06,154 |

As per our report of even date
For Awatar & Co
Chartered Accountants



Sanjay Agrawal

(Sanjay Agrawal)
Partner M. N. 087786

For and on behalf of Commonwealth Human Rights Initiative

[Signature]

Chairperson

[Signature]
Treasurer

[Signature]
Director



Place : New Delhi
Date : 30/09/2019