

**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 31<sup>st</sup> March, 2021 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 :

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 31<sup>st</sup> March, 2020 and
- (ii) in the case of the income and expenditure account, of the surplus of its accounting year ending on 31<sup>st</sup> March, 2020.

The prescribed particulars are annexed hereto.



Place : New Delhi  
Date : 14.02.2022  
UDIN : 22087786ACERNX5374

for AWATAR & CO.  
Chartered Accountants

*Sanjay Agrawal*

( SANJAY AGRAWAL )  
Partner

**ANNEXURE**  
**STATEMENT OF PARTICULARS**  
COMMONWEALTH HUMAN RIGHTS INITIATIVE, NEW DELHI  
ASSESSMENT YEAR 2021-22

**I. 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. 4,54,67,464/- |
| 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.  | NIL               |
| 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)                                                                                                                 | NIL               |
| 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.                                                                                            | Not Applicable    |
| 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/-  
- Mobile & Internet Reimbursement – Rs. 6,722/-
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 : 14.02.2022

UDIN : 22087786ACERNX5374

LIABILITIES			ASSETS		
As at 31.03.2020 ( Amount Rs.)	Particulars	As at 31.03.2021 ( Amount Rs.)	As at 31.03.2020 ( Amount Rs.)	Particulars	As at 31.03.2021 ( Amount Rs.)
96,817,746	<b>General Fund</b> As per last accounts 96,817,746 Add: Fixed Assets purchased during the year 1,127,159 Less: Fixed Assets sold during the year 1,352,740 Less: Excess of Expenditure over Income 2,613,083 <b>SPECIAL PROJECT FUND</b> ( As per Schedule -3 ) (u/s 11(2) of the Income Tax Act, 1961) - As per last accounts - Add : Accumulated during the year - Less : Utilised during the year - <b>Corpus Fund</b> As per last accounts 3,297,662 Add : Received during year -	93,979,082	30,798,753	<b>Fixed Assets</b> (As per Schedule-1)  <b>Current Assets</b> <b>a) Fixed Deposits</b> 5,665,852 -HDFC Bank Ltd 6,015,331 6,457,031 - Bank of India 6,829,169 27,824,486 - State Bank of India 24,396,650 19,247,328 - Andhra Bank 20,325,777  <b>b ) Bank Balances</b> In accounts with : 6,222,979 -HDFC Bank Ltd 5,690,764 163,627 - Kotak Mahindra 218,442 5,041 - Bank of India-EU 5,198 4,043,668 - State Bank of India 3,837,374 1,020,073 - Bank of India 3,294,393	30,573,172
100,115,408	Total c/f	97,276,744	101,448,836	Total c/f	101,186,270



LIABILITIES				ASSETS			
As at 31.03.2020 ( Amount Rs.)	Particulars		As at 31.03.2021 ( Amount Rs.)	As at 31.03.2020 ( Amount Rs.)	Particulars		As at 31.03.2021 ( Amount Rs.)
100,115,408	Total b/f		97,276,744	101,448,836	Total b/f		101,186,270
	<u>Current Liabilities :</u>				<u>c) Cash Balances</u>		
	<u>Sundry creditors for expenses</u>			86,867	- Cash in hand		90,385
5,805,613	- Gratuity Payable	6,667,181		892,092	<u>d) Tax Deducted at Source</u>		741,327
1,316,576	- Leave Encashment Payable	2,266,958		3,331,431	<u>e) LIC Insurance Policy for Gratuity Fund</u>		5,256,548
538,675	- Others	2,514,365	11,448,503	2,017,046	<u>f) Sundry Debtors</u> ( Considered good, receivable in cash or in kind )		1,450,717
107,776,272	Total		108,725,247	107,776,272	Total		108,725,247

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

Director



Place : New Delhi

Date : 14/04/2022

vid - 22087786 ACPK P2207



# COMMONWEALTH HUMAN RIGHTS INITIATIVE



## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

### (CONSOLIDATED ACCOUNT)

2019-2020 ( Amount Rs.)	Expenditure	2020-2021 ( Amount Rs.)	2019-2020 ( Amount Rs.)	Income	2020-2021 ( Amount Rs.)
	<u>Grantwise Expenses - As per Schedule -2</u>			<u>Grant Receipts</u>	
-	British High Commission : Research on Pace of Justice issues in India and their impact on Foreign National detainees and victims of crime	713,267	-	British High Commission : Research on Pace of Justice issues in India and their impact on Foreign National detainees and victims of crime	713,267
-	CHRI UK - Canada Fund For Local Initiatives (CFLI) : Assessing pressures on local news media in North East India through interactions and research and highlighting these via media campaigns and panel discussions	1,854,721	-	CHRI UK - Canada Fund For Local Initiatives (CFLI) : Assessing pressures on local news media in North East India through interactions and research and highlighting these via media campaigns and panel discussions	-
1,506,445	CHRI UK - Canada Fund For Local Initiatives (CFLI) : Ensuring the practical realisation of the rights of women prisoners	12,126	-	CHRI UK - Canada Fund For Local Initiatives (CFLI) : Ensuring the practical realisation of the rights of women prisoners	1,518,571
-	CFLI: South Asia Regional Consultation in Preparation for the Second Global Conference for Media Freedom	139,530	-	CFLI: South Asia Regional Consultation in Preparation for the Second Global Conference for Media Freedom	139,530
15,262,160	CHRI UK Institutional Grant	8,612,683	8,754,244	CHRI UK Institutional Grant	8,459,239
-	CHRI-UK Media Project : Support to document disinformation during the coronavirus pandemic in South Asia.	1,266,129	-	CHRI-UK Media Project : Support to document disinformation during the coronavirus pandemic in South Asia.	-
743,239	CHRI-UK SAMDEN : Promoting Freedom of Expression in South Asia through South Asia Media Defender's Network	1,533,210	832,326	CHRI-UK SAMDEN : Promoting Freedom of Expression in South Asia through South Asia Media Defender's Network	-
-	CHRI-UK-FCDO : Strengthening the Implementation and Use of Right to Information Laws to Tackle Contemporary forms of Slavery and Human Trafficking	271,830	-	CHRI-UK-FCDO : Strengthening the Implementation and Use of Right to Information Laws to Tackle Contemporary forms of Slavery and Human Trafficking	-
1,732,753	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	-	-	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	-
422,421	EU-FNF-2018 : Research Study on Urban Governance	-	309,395	EU-FNF-2018 : Research Study on Urban Governance	125,319
-	European Union - Promoting inclusive policing through civil society	-	1,877,367	European Union - Promoting inclusive policing through civil society	-
-	EU-OMCT: Strengthened HRD protection ensuring sustained access to justice for the most vulnerable	67,881	-	EU-OMCT: Strengthened HRD protection ensuring sustained access to justice for the most vulnerable	654,361
19,667,018	Total c/f	14,471,377	11,773,332	Total c/f	11,610,287



2019-2020 ( Amount Rs.)	Expenditure		2020-2021 ( Amount Rs.)	2019-2020 ( Amount Rs.)	Income		2020-2021 ( Amount Rs.)
19,667,018	Total b/f	14,471,377		11,773,332	Total b/f	11,610,287	
3,395,156	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	4,271,157		3,399,625	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	4,766,875	
4,372,207	Impact Foundation (India) DASRA : Promote Police and Prison reform	362,796		4,735,000	Impact Foundation (India) DASRA : Promote Police and Prison reform	-	
-	Kaleidoscope International Trust: The protection and promotion of the rights of Transgender persons inside Prisons in India	1,208,911		-	Kaleidoscope International Trust: The protection and promotion of the rights of Transgender persons inside Prisons in India	933,161	
-	Minority Rights Group Europe : Documenting discrimination against people from NE India and other minorities in relation to Covid 19	82,730		-	Minority Rights Group Europe : Documenting discrimination against people from NE India and other minorities in relation to Covid 19	82,730	
11,798,718	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	13,928,321		15,662,639	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	16,602,956	
-	Omidiyar Network-A study on the impact of Covid on the criminal justice system	477,458		-	Omidiyar Network-A study on the impact of Covid on the criminal justice system	508,900	
1,708,994	Open Society Institute - Police Transparency Project. ( OR2013-10747)	-		-	Open Society Institute - Police Transparency Project. ( OR2013-10747)	-	
227,374	The Hanns Seidel Foundation Tanzania : Police Reforms	-		260,724	The Hanns Seidel Foundation Tanzania : Police Reforms	-	
300,728	The Hanns Seidel Foundation : Police Reforms	3,016,691		360,862	The Hanns Seidel Foundation : Police Reforms	2,650,635	
177,670	The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT	348,373		-	The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT	-	
436,803	The University of Dundee : Prison Reforms - LGBT Project	314,403		751,206	The University of Dundee : Prison Reforms - LGBT Project	-	
403,621	US Department of State (Julia Taft) : Advocay and Outreach Programme for Detainees in North Eastern States of India	1,202,173		518,550	US Department of State (Julia Taft) : Advocay and Outreach Programme for Detainees in North Eastern States of India	1,301,998	
980,155	UNHCR : Prevention and response to detntion of persons of concern	863,672		941,847	UNHCR : Prevention and response to detntion of persons of concern	926,240	
43,468,444	Total c/f	40,548,061		38,403,785	Total c/f	39,383,781	-



2019-2020 ( Amount Rs.)	Expenditure		2020-2021 ( Amount Rs.)	2019-2020 ( Amount Rs.)	Income		2020-2021 ( Amount Rs.)
43,468,444	Total b/f	40,548,061		38,403,785	Total b/f	39,383,781	-
1,764,351	Expenditure against Receipts for Projects and Studies	2,030,068		543,250	Receipts for Projects and Studies	724,400	
2,429,823	Expenditure against Receipts for Projects Overheads and Other Recoveries	4,330,760	46,908,888	192,763	Receipts for Projects Overheads and Other Recoveries	154,829	40,263,010
(5,000,000)	Less: Amount utilised from Special Project Fund	-	46,908,888	1,600,000	General Donations		1,500,000
	<b>Refund of Grant</b>				Interest on :		
-	The Hanns Seidel Foundation Tanjania : Police Reforms		44,500	3,891,058	- Fixed Deposits	3,214,777	
-	Add : Amount transferred to Special Project Fund as per section 11 (2) of			523,951	- Saving Bank Accounts	416,353	
159,084	Fixed Assets transferred to Balance Sheet out of Grants- As per contra (Schedule-1)		1,127,159	60,138	- Income Tax Refund	30,924	3,662,054
2,401,693	Excess of Income over Expenditure transferred to genenral fund			8,450	Sale of Assets		42,400
					Excess of Expenditure over Income transferred to genenral fund		2,613,083
45,223,395			48,080,547	45,223,395	Total		48,080,547

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 : 14/02/2022

UDIN - 22087786 ACCP 2207



# COMMONWEALTH HUMAN RIGHTS INITIATIVE



## RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

### (CONSOLIDATED ACCOUNT)

2019-2020 ( Amount Rs.)	Receipts	2020-2021 ( Amount Rs.)	2019-2020 ( Amount Rs.)	Payments	2020-2021 ( Amount Rs.)
	<b>Opening Balance :</b>		192,970	Audit Expenses	205,025
449,435	State Bank of India	4,043,668	29,671	Bank Charges	43,886
1,532,293	Bank of India	1,020,073	2,528,264	Boarding & Lodging Expenses	144,118
459,202	Bank of India - EU	5,041	20,183	Books & Periodicals	9,740
5,727,838	HDFC Bank Ltd	6,222,979	30,750	Cartage and Brokerage	10,200
180,649	Kotak Mahindra	163,627	3,021,600	Consultancy Charges	8,101,279
130,472	Cash in hand	86,867	1,258,352	Conveyance Expenses	150,410
64,021,079	Fixed Deposits	59,194,696	7,214	Currency Conversion Charges	-
<b>72,500,968</b>		<b>70,736,950</b>	35,976	Data Collection	-
			-	Documentary Expenses	-
	<b>Grants Received :</b>		925,462	Electricity & Water Charges	476,926
-	British High Commission - Research on Pace of Justice issues in India and their impact on Foreign National detainees and victims of crime	713,267	-	Equipment Hire Charges	-
-	CHRI UK - Canada Fund For Local Initiatives (CFLI) : Promote Prison reform The University of Dundee : Prison Reforms - LGBT Project	1,518,571	125,750	Exgratia	30,000
751,206	CFLI Media Consultation Workshop	-	603,232	Gratuity	861,568
-	CHRI-UK SAMDEN : Promoting Freedom of Expression in South Asia through South Asia Media Defender's Network	139,530	33,000	Honorarium	-
832,326	CHRI-UK : Institutional Grant	-	35,385	Insurance Expenses-Office	32,876
8,754,244	EU-FNF-2018 : Research Study on Urban Governance	8,459,239	355,658	Insurance Expenses-Staff	524,131
309,395	European Union - Promoting inclusive policing through civil society	-	38,769	Interest on primaturity	1,500
1,877,367		-	344,488	Internet Expenses	267,800
<b>85,025,506</b>	<b>Total c/f</b>	<b>81,567,557</b>	<b>9,586,724</b>	<b>Total c/f</b>	<b>10,859,459</b>



2019-2020 ( Amount Rs.)	Receipts	2020-2021 ( Amount Rs.)	2019-2020 ( Amount Rs.)	Payments	2020-2021 ( Amount Rs.)
85,025,506	Total b/f	81,567,557	9,586,724	Total b/f	10,859,459
-	Kaleidoscope International Trust: The protection and promotion of the rights of Transgender persons inside Prisons in India	933,161	(116,139)	Leave Encashment	1,000,234
-	EU-FNF-2018 : Research Study on Urban Governance	125,319	129,470	Legal & Professional Charges	180,424
3,399,625	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	4,766,875	30,000	LTA Expenses	90,000
15,662,639	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	16,602,956	181,767	Medical Expenses	186,655
260,724	The Hanns Seidel Foundation Tanzania : Police Reforms	-	1,368,628	Meeting Expenses	256,964
360,862	The Hanns Seidel Stiftung : To improve accountability of the Police to women victims of sexual violence in Uttar Pradesh	2,650,635	145,490	Membership & Subscription	85,785
-	Minority Rights Group Europe : Documenting discrimination against people from NE India and other minorities in relation to Covid 19	82,730	22,490	Miscellaneous Expenses	-
518,550	US Department of State (Julia Taft) : Advocay and Outreach Programme for Detainees in North Eastern States of India	1,301,998	537,739	Office Expenses	302,928
-	EU-OMCT: Strengthened HRD protection ensuring sustained access to justice for the most vulnerable	654,361	262,363	Per-diem Expenses	1,250
-	Omidiyar Network-A study on the impact of Covid on the criminal justice system	508,900	202,794	Postage & Telegrams	480,737
4,735,000	Impact Foundation (India) DASRA : Promote Police and Prison reform	-	3,170,157	Printing & Publications	4,322,592
941,847	UNHCR : Prevention and response to detntion of persons of concern	926,240	34,030	Property Tax	-
543,250	Receipts for Projects and Studies	724,400	-	Recruitment Expenses	-
			2,488,773	Rent,Rates & Taxes	1,642,098
			1,221,406	Repair & Maintenance	1,760,313
			24,644,028	Salary & Benefits	23,983,630
			2,600	Security Expenses	-
			-	Short & Excess Recovery A/c	11,717
			60,501	Software Expenses	152,218
			-	Staff Training Expenses	-
			265,183	Telephone Expenses	121,297
			3,096,856	Travelling Expenses	181,261
			8,400	Venue Charges	32,450
111,448,002	Total c/f	110,845,131	47,343,259	Total c/f	45,652,012





2019-2020 ( Amount Rs.)	Receipts	2020-2021 ( Amount Rs.)	2019-2020 ( Amount Rs.)	Payments	2020-2021 ( Amount Rs.)
111,448,002	Total b/f	110,845,131	47,343,259	Total b/f	45,652,012
	<b>Other Receipts</b>				
	Interest :		138,805	Visa Expenses	-
3,891,058	Interest on Fixed Deposits	3,214,777	45,000	Voluntership fee	-
523,951	Interest on Savings Bank Accounts	416,353	135,553	Web Expenses	1,256,877
60,138	Interest on Income Tax Refund	30,924	29,700	Home Appliance	-
1,600,000	General Donations	1,500,000	60,000	Computer and Printers	649,300
192,763	Projects overheads and other recoveries	154,829	-	Furniture & Fixture	-
8,450	Sale of Assets	42,400	69,384	Office Equipment	416,093
2,278,799	Increase/Decrease - Sundry Debtors	-	-	Office Flat	-
-	Increase/Decrease - Sundry Creditors	3,787,640	-	Software	61,766
			-	UPS , Invertor & Battery	-
			1,444,510	Increase/Decrease - Sundry Creditors	-
			-	Increase/Decrease - Sundry Debtors	1,208,024
				Refund of Grant	44,500
				<b>Closing Balance :</b>	
			4,043,668	State Bank of India	3,837,374
			1,020,073	Bank of India	3,294,393
			5,041	Bank of India - EU	5,198
			6,222,979	HDFC Bank Ltd	5,690,764
			163,627	Kotak Mahindra	218,442
			86,867	Cash in hand	90,385
			59,194,696	Fixed Deposits	57,566,927
120,003,162		119,992,054	120,003,162	Total	119,992,054

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 : 14/04/2022

UDIN - 22087786 AC&A 2207

