**Head Office:** 

1203, Rohit House 3, Tolstoy Marg New Delhi - 110 001 Ph.: 23315870

23320537 Fax: 23358544

#### 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  $31^{\rm st}$  March, 2022 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:

- The FCRA Registration has been cancelled by the Ministry of Home Affairs, Foreigners Division (Monitoring Unit), Government of India vide order dated 19.04.2022
- 2. The Society has utilized Indian Contribution Funds for the purpose of Foreign Contribution expenses and has thus mixed up the funds.
- 3. The Society has utilized the funds of one project grant towards expenses of another project grant.
- 4. Separate books of account have not been kept and maintained for Consultancy Income and Expenditure

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, 2022 and
- (ii) in the case of the income and expenditure account, of the deficit of its accounting year ending on 31st March, 2021.

The prescribed particulars are annexed hereto.

NEW ACCOUNT

for AWATAR & CO. Chartered Accountants

( SANJAY AGRAWAL )
Partner

Place: New Delhi Date: 29.09.2022

UDIN: 22087786 AXRS9 19353

#### **ANNEXURE**

#### STATEMENT OF PARTICULARS

COMMONWEALTH HUMAN RIGHTS INITIATIVE, NEW DELHI ASSESSMENT YEAR 2022-23

I. Application of income for charitable or religious purposes

 Amount of income of the previous year applied to charitable or religious purposes in India during that year.

Rs. 2,35,57,772/-

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

 Amount of income eligible for exemption under section 11(1)(c) [Give details]

NIL

 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

Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year:-

\_\_\_\_

 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. 14,49,146/-

- Leave Encashment Rs. 2,55,000/-
- Travel & Conveyance Rs. 1,34,536/-
- Mobile & Internet Reimbursement Rs. 7,560/
   <u>Kamal Kumar EC Member</u>
   Travel & Conveyance Rs. 60,882/-
- 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.

SI. 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					

NEW DELHI &

For AWATAR & CO. Chartered Accountants

( SANJAY AGRAWAL )
Partner

Place: New Delhi Date: 29.09.2022

UDIN: 22087781 AXRSQJ9353

## COMMONWEALTH HUMAN RIGHTS INITIATIVE



### BALANCE SHEET AS ON MARCH 31, 2022 (CONSOLIDATED ACCOUNT)

	LIABILITIES			ASSETS				
As at 31.03.2021 ( Amount Rs.)	Particulars		As at 31.03.2022 ( Amount Rs.)	As at 31.03.2021 ( Amount Rs.)	Particulars		As at 31.03.2022 ( Amount Rs.)	
93,979,082	General Fund As per last accounts	93,979,082	٠	30,573,172	Fixed Assets (As per Schedule-1)		30,573,172	
	Add: Fixed Assets purchased during the year  Less: Fixed Assets sold during the year	-			Current Assets  a) Fixed Deposits			
	Less: Excess of Expenditure over Income	7,596,251	86,382,831	6,015,331 6,829,169	-HDFC Bank Ltd - Bank of India	6,299,813		
	SPECIAL PROJECT FUND  ( As per Schedule -3 )  (u/s 11(2) of the Income Tax Act, 1961)			24,396,650 20,325,777	- State Bank of India - Andhra Bank  b) Bank Balances	-	6,299,813	
	As per last accounts				In accounts with:		-	
	Add: Accumulated during the year Less: Utilised during the year	-	-	5,690,764	-HDFC Bank Ltd -HDFC Bank Ltd- APPI	14,831,255 95,020		
3,297,662	Corpus Fund As per last accounts	3,297,662		218,442 3,837,374	- Kotak Mahindra - State Bank of India	458,601 50,991		
	Add : Received during year	-,,	3,297,662	-	- State Bank of India-NDMB	3,736,272		
				5,198	- Bank of India-EU	5,350		
				3,294,393	- Bank of India	35,326,042	54,503,530	
97,276,744	Total c/f	80	89,680,493	101,186,270	Total c/f	The state of the s	91,376,515	

	LIABILITIES			ASSETS			
As at 31.03.2021 ( Amount Rs.)	Particulars		As at 31.03.2022 ( Amount Rs.)	As at 31.03.2021 ( Amount Rs.)	Particulars	As at 31.03.2022 ( Amount Rs.)	
97,276,744	Total b/f		89,680,493	101,186,270	Total b/f	91,376,515	
6,667,181	Gratuity Payable: As per last accounts Add: Accrued during the year Less: Payment made during the year	6,667,181 605,173 1,320,887	5,951,467	90,385	c) Cash Balances - Cash in hand	36,852	
2,266,958	Leave Encashment Payable : As per last accounts Add : Accrued during the year	2,266,958 178,158		741,327	d) Tax Deducted at Source	838,822	
2,514,365	Less : Payment made during the year  Sundry creditors Payable: As per last accounts	894,402 2,514,365	1,550,714	5,256,548	e) LIC Insurance Policy for Gratuity Fund	3,935,662	
	Add: Accrued during the year  Less: Payment made during the year	99,026 2,319,365		1,450,717	f) Sundry Debtors ( Considered good, receivable in cash or in kind )	1,288,849	
108,725,247	Total		97,476,700	108,725,247	Total	97,476,700	

As per our report of even date

For Awatar & Co Chartered Accountants

(Sanjay Agrawal)

Partner M. N. 087786

Place: New Delhi

Date : 19/19/2022

For and on behalf of Commonwealth Human Rights Initiative

TH HUMAN

Chairperson

Treasurer

Director

## COMMONWEALTH HUMAN RIGHTS INITIATIVE



#### RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

	ACCOUNT)

10		(CONSOLIDATED	ACCOUNT)			
2020-2021 ( Amount Rs.)	Receipts	2021-2022 ( Amount Rs.)	2020-2021 ( Amount Rs.)	Paymen	ts	2021-2022 ( Amount Rs.)
	Opening Balance :		205,025	Audit Expenses		131,000
4,043,668	State Bank of India	3,837,374	43,886	Bank Charges		22,603
-	State Bank of India-NDMB	_	144.118	Boarding & Lodging Expenses		54,333
1,020,073	Bank of India	3,294,393	7.555 VEVIVE-55	Books & Periodicals		
35 F MS	Bank of India - EU	5,198	West of a few field	Cartage and Brokerage		
	HDFC Bank Ltd	5,690,764	8,101,279	Consultancy Charges		6,479,325
-	HDFC Bank Ltd-APPI	-	324	Conveyance Expenses		242,942
163,627	Kotak Mahindra	218,442	-	Currency Conversion Charges		
86,867	Cash in hand	90,385		Data Collection		
	Fixed Deposits	57,566,927	-	Documentary Expenses		
70,736,950		70,703,483	476,926 -	Electricity & Water Charges Equipment Hire Charges		574,239 -
	Grants Received: Azim Premji Philanthropic Initiatives Pvt. Ltd: Prison reforms programme and Institutional support	5,000,000	30,000 861,568	Exgratia  Gratuitity		2,500 605,173
713,267	British High Commission: Research on Pace of Justice issues in India and their impact on Foreign National detainees and victims of crime CHRI UK - Canada Fund For Local Initiatives (CFLI): Assessing pressures on local news media in North East India through interactions		-	Honorarium		-
-	and research and highlighting these via media campaigns and panel discussions CHRI UK - Canada Fund For Local Initiatives (CFLI): Ensuring the practical realisation of the	1,962,954	32,876	Insurance Expenses-Office		37,314
1,518,571	rights of women prisoners  CFLI: South Asia Regional Consultation in  Preparation for the Second Global Conference		524,131	Insurance Expenses-Staff		320,224
139,530	for Media Freedom		1,500	Interest on primaturity	HUMAN	2,561
8,459,239	CHRI UK Institutional Grant CHRI-UK Media Project : Support to document			Internet Expenses	WAN PICE	68,736
-	disinformation during the coronavirus pandemic in South Asia.  CHRI-UK SAMDEN: Promoting Freedom of Expression in South Asia through South Asia	-	1,000,234	Leave Encashment	SOMMON	178,158
	Media Defender's Network	*	180,424	Legal & Professional Charges	3/1	735,043
81,567,557	Total c/f	77,666,437	12,040,117	Total c/f	* NEW DELHI *	9,454,151

2020-2021 Amount Rs.)	Receipts	2021-2022 ( Amount Rs.)	2020-2021 ( Amount Rs.)	Payments	2021-2022 ( Amount Rs.)
81,567,557	Total b/f	77,666,437	12,040,117	Total b/f	9,454,15
=	CHRI-UK-FCDO: Strengthening the Implementation and Use of Right to Information Laws to Tackle Contemporary forms of Slavery and Human Trafficking The International Federation of Human Rights (FIDH): Promoting awareness and understanding	-	90,000	LTA Expenses	-
	of the legal frameworks for the right to peaceful assembly in India	2,641,275	186,655	Medical Expenses	92,644
125,319	EU-FNF-2018 : Research Study on Urban Governance EU-OMCT: Strengthened HRD protection		256,964	Meeting Expenses	594,32
654,361	ensuring sustained access to justice for the most vulnerable		85,785	Membership & Subscription	76,41
4,766,875	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia			Miscellaneous Expenses	36
	Impact Foundation (India) DASRA : Promote Police and Prison reform Kaleidoscope International Trust: The protection		302,928	Office Expenses	165,816
	and promotion of the rights of Transgender persons inside Prisons in India Minority Rights Group Europe : Documenting discrimination against people from NE India and	240,579	1,250	Per-diem Expenses	-
	other minorities in relation to Covid 19 OAK Foundation- Reducing Arbitrary Detention		480,737	Postage & Telegrams	72,67
	through Strengthened Oversight Omidiyar Network-A study on the impact of	-	4,322,592	Printing & Publications	274,98
	Covid on the criminal justice system		-	Property Tax	106,44
2,650,635	The Hanns Seidel Foundation : Police Reforms The World Organisation against Torture (OMCT)		-	Recruitment Expenses	
-	: Academic Conference on the ratification of CAT The University of Dundee : Prison Reforms -	-	1,642,098	Rent,Rates & Taxes	629,18
-	LGBT Project US Department of State (Julia Taft) : Advocay	-	1,760,313	Repair & Maintenance	434,61
	and Outreach Programme for Detainees in North Eastern States of India UNHCR: Prevention and response to detention	8	23,983,630	Salary & Benefits	18,637,12
	of persons of concern Receipts for Projects and Studies	1,035,811 1,612,796	152,218 -	Security Expenses Short & Excess Recovery A/c Software Expenses Staff Training Expenses	2
	TAR & CO		121,297 181,261	Telephone Expenses Travelling Expenses Venue Charges Visa Expenses Voluttership fee	81,61 123,93 - - -
110,845,131	Total c/f	83,196,897	45,652,012	Total c/f	30,994,79

2020-2021 ( Amount Rs.)	Receipts	2021-2022 ( Amount Rs.)	2020-2021 ( Amount Rs.)	Payments	2021-2022 ( Amount Rs.)
110,845,131	Total b/f	83,196,897	45,652,012	Total b/f	30,994,792
	Other Receipts		1,256,877	Web Expenses	159,231
	Interest :				-
3,214,777	Interest on Fixed Deposits	949,259			
	Interest on Savings Bank Accounts	1,000,598	-	Home Appliance	
	Interest on Income Tax Refund		649,300	Computer and Printers	-
1,500,000	General Donations	9,114,500	2	Furniture & Fixture	-
150	Projects overheads and other recoveries	-	416,093	Office Equipment	-
	Sale of Assets			Ofice Flat	-
-	Increase/Decrease - Sundry Debtors	1,329,456	61,766	Software	-
3,787,640	Increase/Decrease - Sundry Creditors		-	UPS , Invertor & Battery	
35733 53			-	Increase/Decrease - Sundry Creditors	3,596,492
			1,208,024	Increase/Decrease - Sundry Debtors	
			44,500	Refund of Grant	
			Part Application Committee	Closing Balance :	50,004
				State Bank of India	50,991
				State Bank of India-NDMB	3,736,272
				Bank of India	35,326,042
				Bank of India - EU	5,350
				HDFC Bank Ltd	14,831,255
			II	HDFC Bank Ltd-APPI	95,020
				Kotak Mahindra	458,601
				Cash in hand Fixed Deposits	36,852 6,299,813
119,992,054		95,590,710	119,992,054	Total	95,590,710

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

(Sanjay Agrawal) Partner M. N. 087786

Place: New Delhi Date: 409 222

For and on behalf of Commonwealth Human Rights Initiative

Chairperson

Treasurer

Director

# COMMONWEALTH HUMAN RIGHTS INITIATIVE



#### INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

	INCOME 8	EXPENDITOR	(CONSOLIDATE		NDED WARCH 31, 2022				
2020-2021 ( Amount Rs.)	Expenditure		Expenditure		2021-2022 ( Amount Rs.)	2020-2021 ( Amount Rs.)	Income		2021-2022 ( Amount Rs.)
-	Grantwise Expenses - As per Schedule -2 Azim Premji Philanthropic Initiatives Pvt. Ltd: Prison reforms programme and Institutional support	5,185,872		- 1	Grant Receipts  Azim Premji Philanthropic Initiatives Pvt. Ltd: Prison reforms programme and Institutional support	5,000,000			
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	British High Commission : Research on Pace of Justice issues in India and their impact on Foreign National detainees and victims of crime				
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			=	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	1,962,954			
12,126	CHRI UK - Canada Fund For Local Initiatives (CFLI) : Ensuring the practical realisation of the rights of women prisoners	-		1,518,571	CHRI UK - Canada Fund For Local Initiatives (CFLI) : Ensuring the practical realisation of the rights of women prisoners	-			
139,530	CFLI: South Asia Regional Consultation in Preparation for the Second Global Conference for Media Freedom	4		139,530	CFLI: South Asia Regional Consultation in Preparation for the Second Global Conference for Media Freedom	( <del>-</del> ):			
8,612,683	CHRI UK Institutional Grant	-		8,459,239	CHRI UK Institutional Grant				
1,266,129	CHRI-UK Media Project : Support to document disinformation during the coronavirus pandemic in South Asia.	1,818,150		-	CHRI-UK Media Project : Support to document disinformation during the coronavirus pandemic in South Asia.				
1,533,210	CHRI-UK SAMDEN : Promoting Freedom of Expression in South Asia through South Asia Media Defender's Network	-		-	CHRI-UK SAMDEN : Promoting Freedom of Expression in South Asia through South Asia Media Defender's Network	-			
271,830	CHRI-UK-FCDO : Strengthening the Implementation and Use of Right to Information Laws to Tackle Contemporary forms of Slavery and Human Trafficking	253,144			CHRI-UK-FCDO : Strengthening the Implementation and Use of Right to Information Laws to Tackle Contemporary forms of Slavery and Human Trafficking		and the		
DETHI SENT	The International Federation of Human Rights (FIDH): Promoting awareness and understanding of the legal frameworks for the right to peaceful assembly in India	2,280,180		-	The International Federation of Human Rights (FIDH): Promoting awareness and understanding of the legal frameworks for the right to peaceful assembly in India	2,641,275	COMMONN		
ACCO	EU-FNF-2018 : Research Study on Urban Governance			125,319	EU-FNF-2018 : Research Study on Urban Governance	E	* NEW		
14,403,496	Total c/f	9,537,346		10,955,926	Total c/f	9,604,229			

2020-2021 Amount Rs.)	Expenditure		2021-2022 ( Amount Rs.)	2020-2021 ( Amount Rs.)	Income		2021-2022 ( Amount Rs.)
14,403,496	Total b/f	9,537,346		10,955,926	Total b/f	9,604,229	
67,881 ensu the n	DMCT: Strengthened HRD protection uring sustained access to justice for nost vulnerable drich Naumann Stiftung - Promoting	187,881 493,510			EU-OMCT: Strengthened HRD protection ensuring sustained access to justice for the most vulnerable Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	-	
lmpa	and Police Reforms in South Asia act Foundation (India) DASRA :				Impact Foundation (India) DASRA : Promote Police and Prison reform		
1 208 011 prote	idoscope International Trust: The ection and promotion of the rights of sgender persons inside Prisons in			933,161	Kaleidoscope International Trust: The protection and promotion of the rights of Transgender persons inside Prisons in India	240,579	
82,730 peop	ority Rights Group Europe : umenting discrimination against ble from NE India and other minorities lation to Covid 19			82,730	Minority Rights Group Europe : Documenting discrimination against people from NE India and other minorities in relation to Covid 19		
	Foundation- Reducing Arbitrary intion through Strengthened Oversight	5,662,860		16,602,956	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight		
477,458 Omio of Co	diyar Network-A study on the impact ovid on the criminal justice system	-		508,900	Omidiyar Network-A study on the impact of Covid on the criminal justice system	-	
3,016,691 The Refo	Hanns Seidel Foundation : Police orms	307,258		2,650,635	The Hanns Seidel Foundation : Police Reforms	72	
348,373 (OM	World Organisation against Torture CT) : Academic Conference on the cation of CAT	56,050			The World Organisation against Torture (OMCT): Academic Conference on the ratification of CAT	4	
	University of Dundee : Prison orms - LGBT Project	-		-	The University of Dundee : Prison Reforms - LGBT Project	÷	
1,202,173 Advo	Department of State (Julia Taft) : ocay and Outreach Programme for innees in North Eastern States of India			1,301,998	US Department of State (Julia Taft) : Advocay and Outreach Programme for Detainees in North Eastern States of India	¥	ارت
	ICR : Prevention and response to ntion of persons of concern	792,738		926,240	UNHCR: Prevention and response to detention of persons of concern	1,035,811	
40,548,061	NATAR & Total Off	17,037,643		39,383,781	Total c/f	10,880,619	OMIMO

2020-2021 Amount Rs.)	Expenditure	2021-2022 ( Amount Rs.)	2020-2021 ( Amount Rs.)	Income	2021-2022 ( Amount Rs.		
40,548,061	Total b/f	17,037,643		39,383,781	Total b/f	10,880,619	
2,030,068	Expenditure against Receipts for Projects and Studies	1,154,232		724,400	Receipts for Projects and Studies	1,612,796	
	Expenditure against Receipts for Projects Overheads and Other Recoveries	12,962,148	31,154,023	154,829	Receipts for Projects Overheads and Other Recoveries		12,493,415
<b>=</b> 0 <sup>20</sup>	Less: Amount utilised from Special Project Fund	-	31,154,023	1,500,000	General Donations		9,114,500
	Refund of Grant				Interest on:		
44,500	The Hanns Seidel Foundation Tanjania : Police Reforms			3,214,777	- Fixed Deposits	949,259	43/0.T
	Add : Amount transferred to Special Project Fund as per section 11 (2) of	. <del>a</del> .(	-	416,353	- Saving Bank Accounts	1,000,598	
1,127,159	Fixed Assets transferred to Balance Sheet out of Grants- As per contra (Schedule-1)		:-	30,924	- Income Tax Refund		1,949,857
-	Excess of Income over Expenditure transferred to general fund		-	42,400	Sale of Assets		-
	and to go not a full a			2613083	Excess of Expenditure over Income transferred to genenral fund		7,596,251
48,080,547		·	31,154,023	48,080,547	Total		31,154,023

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

(Sanjay Agrawal)

Partner M. N. 087786

Place: New Delhi

Date : 29/09/2022

For and on behalf of Commonwealth Human Rights Initiative

Chairperson

Treasurer

Director '

