

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 AWATAR & CO.
Chartered Accountants

Sanjay Agrawal

(SANJAY AGRAWAL)
Partner

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

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. 4,25,47,195/- |
| 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 (CONSOLIDATED 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.)	
893,57,348	General Fund			305,61,557	Fixed Assets		310,75,234
	As per last accounts	893,57,348			(As per Schedule-1)		
	Add: Fixed Assets purchased during the year	5,13,677			Current Assets		
	Less: Fixed Assets sold during the year	-			a) Fixed Deposits		
	Add: Excess of Income over Expenditure	48,21,509	946,92,534	168,76,896	-HDFC Bank Ltd	53,10,740	
	SPECIAL PROJECT FUND			43,12,693	- Bank of India	60,87,185	
	(As per Schedule -3)			203,40,276	- State Bank of India	305,90,216	
	(u/s 11(2) of the Income Tax Act, 1961)			207,86,284	- Andhra Bank	220,32,939	640,21,079
170,00,000	As per last accounts	170,00,000			b) Bank Balances		
	Add : Accumulated during the year	50,00,000			In accounts with :		
	Less : Utilised during the year	170,00,000	50,00,000	23,68,796	-HDFC Bank Ltd	57,27,838	
	Corpus Fund			-	- Kotak Mahindra	1,80,649	
7,97,662	As per last accounts	7,97,662		123,49,892	- Bank of India-EU	4,59,202	
	Add : Received during year	25,00,000	32,97,662	18,64,073	- State Bank of India	4,49,435	
				17,09,300	- Bank of India	15,32,293	83,49,417
1071,55,010	Total c/f	1029,90,196		1111,69,768	Total c/f	1034,45,730	



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.)
1071,55,010	Total b/f		1029,90,196	1111,69,768	Total b/f		1034,45,730
	<u>Current Liabilities :</u>				<u>c) Cash Balances</u>		
	<u>Sundry creditors for expenses</u>			25,232	- Cash in hand		1,30,472
45,17,722	- Gratuity Payable	64,48,672		10,96,242	<u>d) Tax Deducted at Source</u>		12,07,145
16,67,695	- Leave Encashment Payable	18,94,918		-	<u>e) LIC Insurance Policy for Gratuity Fund</u>		45,17,722
11,96,410	- Others	7,61,783	91,05,373	22,45,595	<u>f) Sundry Debtors</u> (Considered good, receivable in cash or in kind)		27,94,500
1145,36,837	Total		1120,95,569	1145,36,837	Total		1120,95,569

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

(CONSOLIDATED 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	-
91,20,676	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	120,03,131	6,33,477	The Fund for Global Human Rights : Death Penalty Project	-
66,26,548	The Funds for Global Human Rights : Institutional grant	3,90,977	-	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	28,42,805
343,92,397	Total c/f	319,06,734	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.)
343,92,397	Total b/f	319,06,734		272,33,244	Total b/f	84,03,651	
75,574	The Hanns Seidel Foundation : Police Reforms	4,60,185		-	CHRI-UK : Institutional and programme support grant	189,32,401	
2,42,500	The Fund for Global Human Rights : Death Penalty Project	-		-	CHRI-UK SAMDEN : Promoting Freedom of Expression in South Asia through South Asia Media Defender's Network	26,25,404	
-	CHRI-UK : Institutional and programme support grant	122,62,041		-	EU-FNF-2018 : Research Study on Urban Governance	3,31,104	
-	CHRI-UK SAMDEN : Promoting Freedom of Expression in South Asia through South Asia Media Defender's Network	11,81,281		-	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	128,89,915	
-	EU-FNF-2018 : Research Study on Urban Governance	2,42,621			The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT	14,54,940	
-	The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT	6,79,146		208,00,000	Azim Premji Philanthropic Initiative Private Ltd : Promote Police and Prison reform	-	
-	Open Society Institute - Police Transparency Project. (OR2013-10747)	2,41,640		18,11,000	Impact Foundation (India) : Increase Police Accountability in particular towards Women and Dalits	18,11,000	
125,32,370	Azim Premji Philanthropic Initiative Private Ltd : Promote Police and Prison reform	81,01,391		-	UNHCR-2019 : Prevention and response to detntion of persons of concern	3,10,000	467,58,415
-	Impact Foundation (India) DASRA : Promote Police and Prison reform	36,21,991					
-	UNHCR-2019 : Prevention and response to detntion of persons of concern	96,136					
26,09,558	Expenditure against Receipts for Projects and Studies	21,17,285					
12,08,220	Expenditure against Receipts for Projects Overheads and Other Recoveries	2,81,241					
510,60,619	Total c/f	611,91,691		498,44,244	Total c/f		467,58,415



2017-2018 (Amount Rs.)	Expenditure		2018-2019 (Amount Rs.)	2017-2018 (Amount Rs.)	Income		2018-2019 (Amount Rs.)
510,60,619	Total b/f	611,91,691		498,44,244	Total b/f		467,58,415
130,00,000	Less: Amount utilised from Special Project Fund	170,00,000	441,91,691	2,10,000	General Donations		13,82,500
					Interest on :		
				41,49,523	- Fixed Deposits	33,67,945	
120,00,000	Amount transferred to Special Project Fund as per section 11 (2) of Income Tax Act 1961.		50,00,000	4,65,435	- Saving Bank Accounts	15,09,958	
7,15,952	Fixed Assets transferred to Balance Sheet out of Grants- As per contra (Schedule-1)		5,13,677	23,101	- Income Tax Refund	71,886	49,49,789
				17,40,726	Receipts for Projects and Studies		13,48,471
				7,18,224	-Projects overheads and other recoveries		87,702
				1,87,700	Publication Receipts		-
				55,000	Sale of Assets		-
66,17,382	Excess of Income over Expenditure transferred to genenral fund		48,21,509				
573,93,953			545,26,877	573,93,953	Total		545,26,877



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 : 30/09/2019

COMMONWEALTH HUMAN RIGHTS INITIATIVE



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

(CONSOLIDATED ACCOUNT)

2017-2018 (Amount	Receipts	2018-2019 (Amount Rs.)	2017-2018 (Amount Rs.)	Payments	2018-2019 (Amount Rs.)
	Opening Balance :		1,37,010	Audit Expenses	1,79,633
50,94,580	State Bank of India	18,64,073	69,546	Bank Charges	61,550
23,19,778	Bank of India	17,09,300	27,66,677	Boarding & Lodging Expenses	43,77,133
43,68,685	Bank of India - EU	123,49,892	40,747	Books & Periodicals	58,801
24,90,536	HDFC Bank Ltd	23,68,796	1,400	Cartage and Brokerage	18,134
78,685	Cash in hand	25,232	59,50,068	Consultancy Charges	59,94,463
592,72,947	Fixed Deposits	623,16,149	13,44,725	Conveyance Expenses	15,83,742
			-	Currency Conversion Charges	26,466
			1,21,800	Data Collection	-
			12,96,780	Documentary Expenses	92,000
736,25,211		806,33,442	8,21,396	Electricity & Water Charges	9,10,878
	Grants Received :		1,31,222	Equipment Hire Charges	61,460
50,00,000	British High Commission -To improve police responses to complaints of sexual violence from women in police stations	4,00,000	8,250	Exgratia	6,750
11,71,853	British High Commission - Building Indian Capacity to Utilise PTA's	17,28,095	7,88,159	Gratuity	19,30,950
152,85,313	European Union - Promoting inclusive policing through civil society	-	72,638	Honorarium	20,000
43,30,930	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	31,23,259	51,971	Insurance Expenses-Office	93,530
1,56,535	The Hanns Seidel Foundation : Police Reforms	3,09,492	3,74,987	Insurance Expenses-Staff	2,93,756
6,55,136	Tanganyika Law Society - Advocacy to Promot Democratic Policing	-	64,080	Interest on primaturity	4,632
6,33,477	The Fund for Global Human Rights : Death Penalty Project	-	4,37,470	Internet Expenses	4,07,670
-	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	28,42,805	4,47,253	Leave Encashment	3,02,223
1008,58,455	Total c/f	890,37,093	149,26,179	Total c/f	164,23,770



2017-2018 (Amount)	Receipts	2018-2019 (Amount Rs.)	2017-2018 (Amount Rs.)	Payments	2018-2019 (Amount Rs.)
1008,58,455	Total b/f	890,37,093	149,26,179	Total b/f	164,23,770
-	CHRI-UK : Institutional and programme support grant	189,32,401	4,41,141	Legal & Professional Charges	85,174
-	CHRI-UK SAMDEN : Promoting Freedom of Expression in South Asia through South Asia Media Defender's Network	26,25,404	-	LTA Expenses	74,438
-	EU-FNF-2018 : Research Study on Urban Governance	3,31,104	2,02,920	Medical Expenses	1,69,676
-	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	128,89,915	10,26,801	Meeting Expenses	18,42,453
-	The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT	14,54,940	1,94,621	Membership & Subscription	2,00,018
208,00,000	Azim Premji Philanthropic Initiative Private Ltd : Promote Police and Prison reform	-	5,66,657	Office Expenses	6,33,036
18,11,000	Impact Foundation (India) : Increase Police Accountability in particular towards Women and Dalits	18,11,000	1,22,000	Per-diem Expenses	97,380
-	UNHCR-2019 : Prevention and response to detention of persons of concern	3,10,000	2,36,418	Postage & Telegrams	6,79,402
17,40,726	Receipts for Projects and Studies	13,48,471	15,99,927	Printing & Publications	48,62,564
			27,549	Property Tax	-
			10,89,130	Governing Body Meeting	-
			30,60,571	Rent,Rates & Taxes	28,13,379
			6,21,778	Repair & Maintenance	6,52,264
	Other Receipts		221,06,854	Salary & Benefits	249,60,210
41,49,523	Interest :		11,500	Security Expenses	18,500
4,65,435	Interest on Fixed Deposits	33,67,945	-	Short & Excess Recovery A/c	-
23,101	Interest on Savings Bank Accounts	15,09,958	37,969	Software Expenses	43,280
7,18,224	Interest on Income Tax Refund	71,886	42,000	Staff Training Expenses	1,57,946
1,87,700	-Projects overheads and other recoveries	87,702	3,67,114	Telephone Expenses	3,59,886
55,000	Publications Receipts	-	38,63,212	Travelling Expenses	68,08,209
	Sale of Assets	-			
1308,09,164	Total c/f	1337,77,818	505,44,340	Total c/f	608,81,585



2017-2018 (Amount	Receipts	2018-2019 (Amount Rs.)	2017-2018 (Amount Rs.)	Payments	2018-2019 (Amount Rs.)
1308,09,164	Total b/f	1337,77,818	505,44,340	Total b/f	608,81,585
2,10,000	General Donations	13,82,500	1,91,732	Venue Charges	79,767
-	Corpus Donation	25,00,000	2,89,037	Visa Expenses	1,68,196
18,32,168	Increase/Decrease - Sundry Creditors	17,23,547	35,510	Web Expenses	62,143
			4,41,318	Increase/Decrease - Sundry Debtors	51,77,529
			72,559	Home Appliance	37,680
			1,71,500	Computer and Printers	4,22,797
			87,874	Furniture & Fixture	38,000
			89,403	Office Equipment	15,200
			2,94,616	UPS , Invertor & Battery	-
				Closing Balance :	
			-	- Kotak Mahindra	1,80,649
			123,49,892	- Bank of India-EU	4,59,202
			23,68,796	- HDFC Bank Ltd	57,27,838
			18,64,073	- State Bank of India	4,49,435
			17,09,300	- Bank of India	15,32,293
			25,232	- Cash in hand	1,30,472
			623,16,149	Fixed Deposit :	640,21,079
1328,51,332		1393,83,865	1328,51,332	Total	1393,83,865

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