



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To,
The Board of Members
Commonwealth Human Rights Initiative (CHRI)
55A, 3rd Floor, Siddhartha Chambers, Kalu Sarai ,New Delhi- 110 016

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of **Commonwealth Human Rights Initiative (CHRI)**, which comprise the Balance Sheet as at 31 March 2023, the Income and Expenditure Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Society and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2023, and its deficit for the year ended on that date.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. .

Emphasis of Matter

4. The Ministry of Home Affairs in exercising the powers conferred by Section 14(1)(d) of the FCRA,2010 vide order No. II/21022/58/(855)2016-MU dated 19th April,2022 has cancelled the Registration of the Organisation.



Responsibilities of the Society for the Financial Statements

5. The Society ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
6. In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

7. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
8. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence including the utilization certificates submitted by the sub-recipients, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.



- Conclude on the appropriateness of Society's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

10. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A (1) (b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

Report on Other Legal and Regulatory Requirements

11. As required under other regulatory requirements, we report as under for the year ended 31 March 2023:
- a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Society on regular basis. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Society and the same is maintained in accordance with the provisions of the Act and the rules made thereunder.
 - b. Receipts and disbursements are properly and correctly shown in the accounts;
 - c. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
 - d. In our opinion and according to the information provided to us, no property or funds of the Society were applied for any object or purpose other than the object or purpose of the Society;



- e. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public Society or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of Society or misapplication or any other misconduct on the part of the Society or any other person while in the management of the Society were identified;
- f. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E



CA. (Dr.) Subhajt Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 23057426BGTJPS4723

Place: New Delhi
Date: 11-09-2023

COMMONWEALTH HUMAN RIGHTS INITIATIVE
55A, 3rd Floor, Siddhartha Chambers, Kalu Sarai, New Delhi- 110 016

BALANCE SHEET AS AT 31ST, MARCH, 2023

<u>CONSOLIDATED ACCOUNT</u>	<u>SCHEDULE</u>	<u>F.Y. 2022-23</u>	<u>AMOUNT IN INR</u> <u>F.Y. 2021-22</u>
<u>SOURCES OF FUNDS</u>			
I. FUND BALANCES:			
a. General Fund	[01]	76,151,444	86,382,830
b. Corpus Fund		3,297,662	3,297,662
II. LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL Rs.	[I + II]	79,449,106	89,680,492
<u>APPLICATION OF FUNDS</u>			
I. FIXED ASSETS	[02]	26,301,473	30,573,172
II. INVESTMENT		6,582,271	6,299,813
III. CURRENT ASSETS, LOANS & ADVANCES:			
a. Cash & Bank Balance	[03]	50,321,016	54,540,382
b. Other Current Assets	[04]	5,164,886	7,341,020
	A	55,485,902	61,881,402
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[05]	8,920,540	9,073,894
	B	8,920,540	9,073,894
NET CURRENT ASSETS	[A - B]	46,565,362	52,807,507
TOTAL Rs.	[I+II+III]	79,449,106	89,680,492
Significant Accounting Policies and Notes to Accounts	[10]	-	-

The schedules referred to above form an Integral part of the Financial Statement.

For & on behalf :
S. Sahoo & Co
Chartered Accountants
ICAI F. R No. 0322952E

For & on behalf :
Commonwealth Human Rights Initiative



(Signature of CA (Dr.) Subhajt Sahoo)

CA (Dr.) Subhajt Sahoo, FCA, LLB
Partner
M No. 057426
UDIN:
Place : New Delhi
Date : 11-09-2023

(Signature of Chairperson)

Chairperson

(Signature of Treasurer)

Treasurer

(Signature of Director)

Director



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INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST, MARCH, 2023

<i>CONSOLIDATED ACCOUNT</i>	<i>SCHEDULE</i>	<i>F.Y. 2022-23</i>	<i>F.Y. 2021-22</i>
		<i>AMOUNT IN INR</i>	
<u>I. INCOME</u>			
Grants	[06]	6,476,623	10,880,619
Donation	[07]	3,450,000	9,114,500
Bank Interest & Other Income	[08]	2,946,896	3,562,653
TOTAL		12,873,519	23,557,772
<u>II. EXPENDITURE</u>			
Grant Expenses	[09]	18,873,505	31,154,023
<i>Assets Discarded</i>			
Depreciation	[04]	4,231,399	-
Less: Depreciation transferred to Asset Fund		-	-
		<u>4,231,399</u>	<u>-</u>
TOTAL		23,104,904	31,154,023
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(10,231,386)	(7,596,251)
IV. TRANSFERRED TO GENERAL FUND		(10,231,386)	(7,596,251)

Significant Accounting Policies and Notes to Accounts [10]

The schedules referred to above form an Integral part of the Financial Statement.

For & on behalf :
S. Sahoo & Co
Chartered Accountants
ICAI F. R No. 0322952E

For & on behalf :
Commonwealth Human Rights Initiative



S. Sahoo
CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN:
Place : New Delhi
Date : 11-09-2023

[Signature]
Chairperson

[Signature]
Treasurer

[Signature]
Director



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RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST, MARCH, 2023

CONSOLIDATED ACCOUNT	SCHEDULE	F.Y. 2022-23	AMOUNT IN INR
		F.Y. 2021-22	
RECEIPTS			
Cash & Bank Balance			
Cash in Hand		36,852	90,385
Cash at Bank		54,503,530	13,046,171
Fixed Deposit		6,299,813	57,566,927
Grants	[06]	6,476,623	10,880,619
Donations	[07]	3,450,000	9,114,500
Bank Interest & Other Income	[08]	2,946,896	3,562,653
Sale of Assets		40,300	-
Loan & Advance Recovered		2,923,843	2,324,732
TOTAL Rs.		76,677,858	96,585,987
PAYMENT			
Grant Expenses	[09]	18,873,505	31,154,023
Loans & Advances Paid		901,065	4,591,769
Cash & Bank Balance			
Cash in Hand		23,099	36,852
Cash at Bank		50,297,917	54,503,530
Fixed Deposit		6,582,271	6,299,813
TOTAL Rs.		76,677,858	96,585,987

Significant Accounting Policies and Notes to Accounts [10]

The schedules referred to above form an Integral part of the Financial Statement.

For & on behalf :
S. Sahoo & Co
Chartered Accountants
ICAI F. R No. 0322952E

For & on behalf :
Commonwealth Human Rights Initiative



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
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Place : New Delhi
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<i>CONSOLIDATED ACCOUNT</i>	<i>AMOUNT IN INR</i>	
Schedules forming part of Financial Statement		
	F.Y. 2022-23	F.Y. 2021-22
<u>SCHEDULE [01] : GENERAL FUND</u>		
Opening Balance	86,382,830	93,979,081
Add:- Excess of Income over Expenditure	(10,231,386)	(7,596,251)
Less: Fixed Assets Sold during the year	-	-
TOTAL	76,151,444	86,382,830
<u>SCHEDULE [03] : CASH & BANK BALANCE</u>		
Cash in hand	23,099	36,852
<u>Cash at Bank</u>		
HDFC Bank Ltd. (A/C No: 00321000127891)	9,167,882	14,831,255
HDFC Bank Ltd. -APPI (A/C No: 50100462142562)	63,110	95,020
Kotak Mahindra Bank (A/C No: 2312902300)	315,997	458,601
State Bank of India -NDMB (A/c. No. 40086302902)	3,838,177	3,736,272
State Bank of India -Nirman Bhavan- (A/c. No. 10569547565)	545,756	50,991
Bank of India - (A/c. No. 600510100019387)	36,361,495	35,326,042
Bank of India - (A/c. No. 600510110004721)	5,501	5,350
TOTAL	50,321,016	54,540,382
<u>SCHEDULE [04] : OTHER CURRENT ASSETS</u>		
Tax Deducted at Source	442,461	838,823
Sundry debtors receivable in cash or in kind (Considered goods)	1,707,951	2,566,535
LIC Insurance Policy for Gratuity Fund	3,014,473	3,935,662
TOTAL	5,164,886	7,341,020
<u>SCHEDULE [05] : CURRENT LIABILITIES</u>		
BRPL	-	38,090
Output CGST	-	6,725
Output IGST	15,312	30,240
Output SGST	-	22,969
Staff Imprest	-	55,803
MTNL	-	1,002
Tax Deducted at Source	162,713	-
Employees Contribution to PF	19,800	-
Employers Contribution to PF	21,450	-
AALI	5,000	-
Leave Encashment Payable	1,339,376	1,550,714
Gratuity Payable	5,800,660	5,951,467
Commonwealth Secretariat	173,379	173,379
CHRI- Indian Account	1,361,226	1,221,883
Salary payable	21,622	21,622
Round Off	2	0
TOTAL	8,920,540	9,073,894



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CONSOLIDATED ACCOUNT

AMOUNT IN INR

Schedules forming part of Financial Statement		
	F.Y. 2022-23	F.Y. 2021-22
<u>SCHEDULE [06] : GRANTS</u>		
Azim Premji Philanthropic Initiatives Pvt. Ltd : Prison reforms programme and Institutional support	5,000,000	5,000,000
UNHCR : Prevention and response to detntion of persons of concern	976,623	1,035,811
Impact Foundation (India) DASRA : Promote Police and Prison reform	500,000	
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
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
Kaleidoscope International Trust: The protection and promotion of the rights of Transgender persons inside Prisons in India		240,579
TOTAL	6,476,623	10,880,619
<u>SCHEDULE [07] : DONATIONS</u>		
Lal Family Foundation	-	3,000,000
Rohini Nilekani	-	2,500,000
Tree of Life Foundation	-	1,000,000
Adv. Shyam Divan	-	500,000
Vishwanathan K.V.	-	500,000
Soumendra Nath Mookerjee	-	500,000
Chief Justice Chagla Memorial Trust	-	300,000
Iqbal M Chagla	-	300,000
Nitin Desai	200,000	300,000
Maja Daruwala	100,000	160,000
Vikas Kumar Garg	-	29,500
Kamal Kumar	-	25,000
Jatashankar Pathak Charitable Trust	3,000,000	-
Mustafa S Doctor	150,000	-
TOTAL	3,450,000	9,114,500
<u>SCHEDULE [08] : GRANT RECEIVED</u>		
Receipts for Project Overheads and other recoveries	815,290	1,612,796
Sale of Scrap	14,560	-
Bank Interest Income	2,105,377	1,949,857
Interest on Income Tax Refund	11,669	-
TOTAL	2,946,896	3,562,653



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CONSOLIDATED ACCOUNT

AMOUNT IN INR

Schedules forming part of Financial Statement		
	F.Y. 2022-23	F.Y. 2021-22
SCHEDULE [09] : Grant Expenses		
Azim Premji Philanthropic Initiatives Pvt. Ltd : Prison reforms programme and Institutional support	4,916,868	5,185,872
Expenditure against Projects Overheads and Other Recoveries	7,778,812	12,962,148
Impact Foundation (India) DASRA : Promote Police and Prison reform	130,874	
UNHCR : Prevention and response to detntion of persons of concern	1,153,054	792,738
Expenditure against Receipts for Projects and Studies	4,893,897	1,154,232
CHRI-UK Media Project : Support to document disinformation during the coronavirus pandemic in South Asia.		1,818,150
CHRI-UK-FCDO : Strengthening the Implementation and Use of Right to Information Laws to Tackle Contemporary forms of Slavery and Human Trafficking		253,144
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
Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia		493,510
EU-OMCT: Strengthened HRD protection ensuring sustained access to justice for the most vulnerable		187,881
OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight		5,662,860
The Hanns Seidel Foundation : Police Reforms		307,258
The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT		56,050
TOTAL	18,873,505	31,154,023
SCHEDULE [14] : GRANT RECEIVED		
Project A: Azim Premji Philanthropic Initiatives Pvt. Ltd : Prison reforms programme and Institutional support	5,000,000	5,000,000
Project B: UNHCR : Prevention and response to detntion of persons of concern	976,623	1,035,811
Project C: Impact Foundation (India) DASRA : Promote Police and Prison reform	500,000	-
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
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
Kaleidoscope International Trust: The protection and promotion of the rights of Transgender persons inside Prisons in India	-	240,579
TOTAL	6,476,623	10,880,619



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SCHEDULE [02] : FIXED ASSETS [CONSOLIDATED ACCOUNT]

DESCRIPTION	GROSS BLOCK		Depreciation		WRITTEN DOWN		RATE OF DEPRN
	As At	ADDITIONS	FOR THE	UPTO	VALUE	SALE/Deletion	
	01.04.2022	> 6 Months	YEAR	31.03.2023	AS AT 31.03.2023	AS AT 31.03.2022	
Ups & Invertor	553,347.00	-	83,302	83,302.00	431,745.00	553,347.00	15%
Laptop, Computer & Peripherals	3,065,710	-	1,226,284	1,226,284	1,839,426	3,065,710	40%
Furniture & Equipments	2,062,596	-	309,389	309,389	1,753,207	2,062,596	15%
Land & Building	23,475,398	-	2,347,540	2,347,540	21,127,858	23,475,398	10%
Refrigerator & other Appliances	47,990	-	7,199	7,199	40,791	47,990	15%
Air Conditioners	1,155,070	-	173,261	173,261	981,809	1,155,070	15%
Software	211,061	-	84,424	84,424	126,637	211,061	40%
TOTAL	30,573,172.00	-	4,231,399.00	4,231,399.00	26,301,473.00	30,573,172.00	

