

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

The prescribed particulars are annexed hereto.



Place : New Delhi
Date : 9th October, 2020

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 2020-21

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. 4,40,43,103/- |
| 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. 11,80,292/- |
| 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. 71,591/-
- Kamal Kumar – Treasurer
- Travel & Conveyance – Rs. 16,322/-
- Jacob Punnoose – E.C. Member
- Travel & Conveyance – Rs. 35,923/-
- Wajahat Habibulah – Chairman
- Travel & Conveyance – Rs. 7,312/-
- Vinita Rai – E.C. Member
- Conveyance – Rs. 750/-
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 1	Name and address of the concern 2	whether the concern is a company No. and class of shares held 3	Nominal value of the investment 4	Income from the investment 5	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No 6
	NIL	NIL	NIL	NIL	NIL
Total					

For AWATAR & CO.
Chartered Accountants

Sanjay Agrawal

(SANJAY AGRAWAL)
Partner



Place : New Delhi
Date : 9th October, 2020

COMMONWEALTH HUMAN RIGHTS INITIATIVE



BALANCE SHEET AS ON MARCH 31, 2020 (FOREIGN CONTRIBUTION ACCOUNT)

LIABILITIES				ASSETS			
As at 31.03.2019 (Amount Rs.)	Particulars	As at 31.03.2020 (Amount Rs.)		As at 31.03.2019 (Amount Rs.)	Particulars	As at 31.03.2020 (Amount Rs.)	
791,60,751	General Fund As per last accounts	791,60,751		303,88,437	Fixed Assets (As per Schedule-1)		300,99,956
	Add: Fixed Assets purchased during the year	1,47,084			Current Assets		
	Less: Fixed Assets sold during the year	4,35,565			a) Fixed Deposits		
	Add: Excess of Income over Expenditure	10,29,455	799,01,725				
	SPECIAL PROJECT FUND (As per Schedule -3) (u/s 11(2) of the Income Tax Act, 1961)			305,90,216	- State Bank of India	278,24,486	
50,00,000	As per last accounts	50,00,000		220,32,939	- Andhra Bank	192,47,328	470,71,814
	Add: Accumulated during the year	-			b) Bank Balances In accounts with :		
	Less: Utilised during the year	50,00,000	-				
				4,59,202	- Bank of India-EU	5,041	
				4,49,435	- State Bank of India	40,43,668	
4,17,662	Corpus Fund As per last accounts		4,17,662	15,32,293	- Bank of India	10,20,073	50,68,781
845,78,413	Total c/f		803,19,387	854,52,522	Total c/f		822,40,551



LIABILITIES				ASSETS			
As at 31.03.2019 (Amount Rs.)	Particulars		As at 31.03.2020 (Amount Rs.)	As at 31.03.2019 (Amount Rs.)	Particulars		As at 31.03.2020 (Amount Rs.)
845,78,413	Total b/f		803,19,387	854,52,522	Total b/f		822,40,551
	<u>Current Liabilities :</u>				<u>c) Cash Balances</u>		
				68,824	- Cash in hand		32,225
				9,04,939	<u>d) Tax Deducted at Source</u>		6,21,357
	<u>Sundry creditors for expenses</u>						
58,23,041	- Gratuity Payable	52,44,288		40,79,426	e) LIC Policy for Gratuity Fund		30,17,764
18,94,918	- Leave Encashment Payable	13,16,576					
6,39,172	- Others	4,77,352	70,38,216	24,29,833	<u>f) Sundry Debtors</u> (Considered good, receivable in cash or in kind)		14,45,706
929,35,544	Total		873,57,603	929,35,544	Total		873,57,603

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 : 09/10/2020

UIN- 20087786 AAAA CC 7916

COMMONWEALTH HUMAN RIGHTS INITIATIVE



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

(FOREIGN CONTRIBUTION ACCOUNT)

2018-2019 (Amount Rs.)	Expenditure	2019-2020 (Amount Rs.)	2018-2019 (Amount Rs.)	Income	2019-2020 (Amount Rs.)
	Grantwise Expenses - As per Schedule -2			Grant Receipts	
19,53,990	British High Commission : Building Indian Capacity to Utilise PTA's	-	4,00,000	British High Commission : Building Indian Capacity to Utilise PTA's	-
-	CHRI UK - Canada Fund For Local Initiatives (CFLI) : Ensuring the practical realisation of the rights of women prisoners	15,06,445	17,28,095	British High Commission : Building Indian Capacity to Utilise PTA's	-
11,81,281	CHRI-UK SAMDEN : Promoting Freedom of Expression in South Asia through South Asia Media Defender's Network	7,43,239	26,25,404	CHRI-UK SAMDEN : Promoting Freedom of Expression in South Asia through South Asia Media Defender's Network	8,32,326
21,21,449	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	17,32,753	28,42,805	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	-
122,62,041	CHRI-UK : Institutional Grant	152,62,160	189,32,401	CHRI-UK : Institutional Grant	87,54,244
2,42,621	EU-FNF-2018 : Research Study on Urban Governance	4,22,421	3,31,104	EU-FNF-2018 : Research Study on Urban Governance	3,09,395
123,89,412	European Union - Promoting inclusive policing through civil society	-	-	European Union - Promoting inclusive policing through civil society	18,77,367
30,47,774	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	33,95,156	31,23,259	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	33,99,625
331,98,568	Total c/f	230,62,174	299,83,068	Total c/f	151,72,957



2018-2019 (Amount Rs.)	Expenditure		2019-2020 (Amount Rs.)	2018-2019 (Amount Rs.)	Income		2019-2020 (Amount Rs.)
331,98,568	Total b/f	230,62,174		299,83,068	Total b/f	151,72,957	
4,60,185	The Hanns Seidel Foundation Tanjania : Police Reforms	2,27,374		3,09,492	The Hanns Seidel Foundation Tanjania : Police Reforms	2,60,724	
-	The Hanns Seidel Stiftung : To improve accountability of the Police to women victims of sexual violence in Uttar Pradesh	3,00,728		-	The Hanns Seidel Stiftung : To improve accountability of the Police to women victims of sexual violence in Uttar Pradesh	3,60,862	
3,90,977	The Funds for Global Human Rights : Institutional grant	-		128,89,915	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	156,62,639	
120,03,131	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	117,98,718		-	The University of Dundee : Prison Reforms - LGBT Project	7,51,206	
2,41,640	Open Society Institute - Police Transparency Project. (OR2013-10747)	17,08,994		14,54,940	The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT	-	
-	The University of Dundee : Prison Reforms - LGBT Project	4,36,803		-	US Department of State (Julia Taft) : Advocay and Outreach Programme for Detainees in North Eastern States of India	5,18,550	
6,79,146	The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT	1,77,670					327,26,938
-	US Department of State (Julia Taft) : Advocay and Outreach Programme for Detainees in North Eastern States of India	4,03,621					
(93,303)	Expenditure against Receipts for Projects Overheads and Other Recoveries	19,58,534					
468,80,345	Total c/f	400,74,616		446,37,415	Total c/f		327,26,938



2018-2019 (Amount Rs.)	Expenditure		2019-2020 (Amount Rs.)	2018-2019 (Amount Rs.)	Income		2019-2020 (Amount Rs.)
468,80,345	Total b/f	400,74,616		446,37,415	Total b/f		327,26,938
(100,00,000)	Less: Amount utilised from Special Project Fund	50,00,000	350,74,616		Interest on :		
				31,77,885	- Fixed Deposits	30,90,182	
				6,44,920	- Saving Bank Accounts	2,68,824	
				66,011	- Income Tax Refund	50,173	34,09,179
50,00,000	Add : Amount transferred to Special Project Fund as per section 11 (2) of Fixed Assets transferred to Balance Sheet out of Grants- As per contra (Schedule-1)		-				
4,90,577			1,47,084	-	Sale of Assets	8,450	8,450
61,64,041	Excess of Income over Expenditure transferred to genenral fund		10,29,455	8,731	Projects Overheads and Other Recoveries		1,06,588
485,34,962			362,51,155	485,34,962	Total		362,51,155



As per our report of even date

**For Awatar & Co
Chartered Accountants**

Sanjay Agrawal

(Sanjay Agrawal)

Partner M. N. 087786

Place : New Delhi

Date : 09/10/2020 UBIN - 20087786AAAACC7916



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, 2020

(FOREIGN CONTRIBUTION ACCOUNT)

2018-2019 (Amount Rs.)	Receipts	2019-2020 (Amount Rs.)	2018-2019 (Amount Rs.)	Payments	2019-2020 (Amount Rs.)
	Opening Balance :				
18,64,073	State Bank of India	4,49,435	1,30,833	Audit Expenses	1,92,970
17,09,300	Bank of India	15,32,293	54,546	Bank Charges	29,494
123,49,892	Bank of India - EU	4,59,202	37,61,321	Boarding & Lodging Expenses	22,25,002
10,177	Cash in hand	68,824	12,474	Books & Periodicals	20,183
			18,134	Cartage and Brokerage	30,750
411,26,560	Fixed Deposits	526,23,155	56,53,830	Consultancy Charges	28,28,926
			12,40,456	Conveyance Expenses	10,46,986
			26,466	Currency Conversion Charges	7,214
570,60,002		551,32,909	29,500	Documentary Expenses	-
			6,57,398	Electricity & Water Charges	8,39,782
	Grants Received :		48,834	Equipment Hire Charges	-
4,00,000	British High Commission : Building Indian Capicity to Utilise PTA's	-	6,750	Exgratia	1,25,750
17,28,095	British High Commission : Building Indian Capicity to Utilise PTA's	-	17,43,615	Gratuity	5,42,909
26,25,404	CHRI-UK SAMDEN : Promoting Freedom of Expression in South Asia through South Asia Media Defender's Network	8,32,326	20,000	Honorarium	33,000
28,42,805	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	-	-	Insurance Expenses-Office	35,385
189,32,401	CHRI-UK : Institutional Grant	87,54,244	2,93,756	Insurance Expenses-Staff	3,04,884
3,31,104	EU-FNF-2018 : Research Study on Urban Governance	3,09,395	4,632	Interest on primaturity	38,769
-	European Union - Promoting inclusive policing through civil society	18,77,367	2,43,245	Internet Expenses	3,01,030
31,23,259	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	33,99,625	2,27,223	Leave Encashment	(1,16,139)
870,43,070	Total c/f	703,05,866	141,73,013	Total c/f	84,86,895



2018-2019 (Amount Rs.)	Receipts	2019-2020 (Amount Rs.)	2018-2019 (Amount Rs.)	Payments	2019-2020 (Amount Rs.)
870,43,070	Total b/f	703,05,866	141,73,013	Total b/f	84,86,895
3,09,492	The Hanns Seidel Foundation Tanzania : Police Reforms	2,60,724	51,947	Legal & Professional Charges	1,27,470
-	The Hanns Seidel Stiftung : To improve accountability of the Police to women victims of sexual violence in Uttar Pradesh	3,60,862	74,438	LTA Expenses	15,000
128,89,915	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	156,62,639	1,19,623	Medical Expenses	1,48,977
-	The University of Dundee : Prison Reforms - LGBT Project	7,51,206	15,63,642	Meeting Expenses	12,77,688
14,54,940	The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT	-	1,00,206	Membership & Subscription	1,45,490
-	US Department of State (Julia Taft) : Advocay and Outreach Programme for Detainees in North Eastern	5,18,550	-	Miscellaneous Expenses	22,490
			4,21,078	Office Expenses	5,34,739
			97,380	Per-diem Expenses	2,42,603
	Other Receipts		5,66,199	Postage & Telegrams	1,63,319
	Interest :		32,79,005	Printing & Publications	26,42,945
31,77,885	Interest on Fixed Deposits	30,90,182	-	Property Tax	34,030
6,44,920	Interest on Savings Bank Accounts	2,68,824	21,09,819	Rent,Rates & Taxes	24,88,773
66,011	Interest on Income Tax Refund	50,173	4,27,746	Repair & Maintenance	12,03,793
8,731	Projects overheads and other recoveries	1,06,588	176,71,615	Salary & Benefits	193,35,364
-	Sale of Assets	8,450	11,600	Security Expenses	1,300
16,11,189	Increase/Decrease - Sundry Creditors		1,456	Software Expenses	54,940
-	Increase/Decrease - Sundry Debtors	23,29,372	57,946	Staff Training Expenses	-
			2,16,442	Telephone Expenses	1,04,880
			56,98,180	Travelling Expenses	27,16,162
			44,587	Venue Charges	8,400
1072,06,154	Total c/f	937,13,435	466,85,922	Total c/f	397,55,258



2018-2019 (Amount Rs.)	Receipts	2019-2020 (Amount Rs.)	2018-2019 (Amount Rs.)	Payments	2019-2020 (Amount Rs.)
1072,06,154	Total b/f	937,13,435	466,85,922	Total b/f	397,55,258
			1,41,067	Visa Expenses	1,38,805
			-	Voluntership fee	45,000
			53,356	Web Expenses	1,35,553
			14,580	Home Appliance	29,700
			4,22,797	Computer and Printers	60,000
			38,000	Furniture & Fixture	-
			15,200	Office Equipment	57,384
			47,02,324	Increase/Decrease - Sundry Debtors	-
			-	Increase/Decrease - Sundry Creditors	13,18,914
				Closing Balance :	
			4,59,202	- Bank of India-EU	5,041
			4,49,435	- State Bank of India	40,43,668
			15,32,293	- Bank of India	10,20,073
			68,824	- Cash in hand	32,225
			526,23,155	Fixed Deposits	470,71,814
1072,06,154		937,13,435	1072,06,154	Total	937,13,435

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 : 09/10/2020

UDIN - 20087786 AAAACC 7916