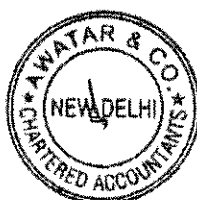


Annexure-B

REPORT

We, have audited the accounts of COMMONWEALTH HUMAN RIGHTS INITIATIVE, 55A, THIRD FLOOR, SIDDHARTH CHAMBERS, KALU SARAI, NEW DELHI - 110016 for the year ending March 31, 2020 and examined all relevant books and vouchers and certify that according to the audited account :

1. The brought forward foreign contribution at the beginning of the year was Rs. 5,37,57,580/-
2. Foreign contributions of/worth Rs. 3,27,26,938/- was received by the Association during the financial year 2019-20.
3. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 35,24,217/- was received by the Association during the financial year 2019-20.
4. The balance of unutilised foreign contribution with the Association at the end of the year 2019-20 was Rs. 4,97,87,035/-.
5. Certified that the association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
6. The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by me/us.
7. The Association has utilised the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010.



for A W A T A R & C O.
Chartered Accountants

Sanjay Agrawal

(Sanjay Agrawal)
Partner
M. No. 087786

Place : New Delhi
Date : 22.06.2021

UDIN : 21087786AAAAAQ3049

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>		
	<u>Sundry creditors for expenses</u>			68,824	- Cash in hand		32,225
				9,04,939	<u>d) Tax Deducted at Source</u>		6,21,357
58,23,041	- Gratuity Payable	52,44,288		40,79,426	<u>e) LIC Policy for Gratuity Fund</u>		30,17,764
18,94,918	- Leave Encashment Payable	13,16,576			<u>f) Sundry Debtors</u>		14,45,706
6,39,172	- Others	4,77,352	70,38,216	24,29,833	(Considered good, receivable in cash or in kind)		
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 AAAACC7916

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 Tanzania : Police Reforms	2,27,374		3,09,492	The Hanns Seidel Foundation Tanzania : 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



For and on behalf of Commonwealth Human Rights Initiative

Chairperson

Treasurer

Director

Place : New Delhi

Date : 09/10/2020 *USIN - 20087786AAAACC7916*

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	Gratuitity	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