

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

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. 4,40,43,103/- |
| 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



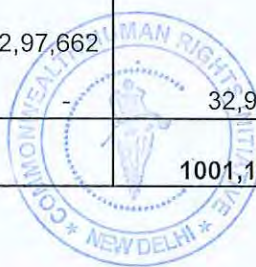
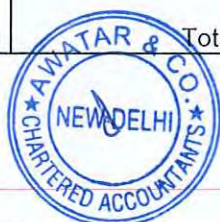
Place : New Delhi
Date : 9th October, 2020

COMMONWEALTH HUMAN RIGHTS INITIATIVE



BALANCE SHEET AS ON MARCH 31, 2020 (CONSOLIDATED 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.)	
946,92,534	General Fund As per last accounts	946,92,534		310,75,234	Fixed Assets (As per Schedule-1)		307,98,753
	Add: Fixed Assets purchased during the year	1,59,084			Current Assets		
	Less: Fixed Assets sold during the year	4,35,565			a) Fixed Deposits		
	Add: Excess of Income over Expenditure	24,01,693	968,17,746	53,10,740	-HDFC Bank Ltd	56,65,852	
	SPECIAL PROJECT FUND (As per Schedule -3)			60,87,185	- Bank of India	64,57,031	
	(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	591,94,696
	Add: Accumulated during the year	-			b) Bank Balances In accounts with :		
	Less: Utilised during the year	50,00,000	-	57,27,838	-HDFC Bank Ltd	62,22,979	
	Corpus Fund			1,80,649	- Kotak Mahindra	1,63,627	
32,97,662	As per last accounts	32,97,662		4,59,202	- Bank of India-EU	5,041	
	Add: Received during year	-	32,97,662	4,49,435	- State Bank of India	40,43,668	
				15,32,293	- Bank of India	10,20,073	114,55,387
1029,90,196	Total c/f	1001,15,408		1034,45,730	Total c/f		1014,48,836



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.)
1029,90,196	Total b/f		1001,15,408	1034,45,730	Total b/f		1014,48,836
	<u>Current Liabilities :</u>				<u>c) Cash Balances</u>		
	<u>Sundry creditors for expenses</u>			1,30,472	- Cash in hand		86,867
64,48,672	- Gratuity Payable	58,05,613		12,07,145	<u>d) Tax Deducted at Source</u>		8,92,092
18,94,918	- Leave Encashment Payable	13,16,576		45,17,722	<u>e) LIC Insurance Policy for Gratuity Fund</u>		33,31,431
7,61,783	- Others	5,38,675	76,60,864	27,94,500	<u>f) Sundry Debtors</u> (Considered good, receivable in cash or in kind)		20,17,046
1120,95,569	Total		1077,76,272	1120,95,569	Total		1077,76,272

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 - 20057786 AAAACC 7916

COMMONWEALTH HUMAN RIGHTS INITIATIVE



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

(CONSOLIDATED ACCOUNT)

2018-2019 (Amount Rs.)	Expenditure	2019-2020 (Amount Rs.)	2018-2019 (Amount Rs.)	Income	2019-2020 (Amount Rs.)
	<u>Grantwise Expenses : As per</u> <u>Schedule -2</u>			<u>Grant Receipts</u>	
81,01,391	Azim Premji Philanthropic Initiative Private Ltd : Promote Police and Prison reform	-	4,00,000	British High Commission -To improve police responses to complaints of sexual violence from women in police stations	-
19,53,990	British High Commission - Building Indian Capicity to Utlise PTA's	-	17,28,095	British High Commission - Building Indian Capicity to Utlise 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
-	CHRI UK - Canada Fund For Local Initiatives (CFLI) : Promote Prison reform	15,06,445	189,32,401	CHRI-UK : Institutional Grant	87,54,244
122,62,041	CHRI-UK : Institutional Grant	152,62,160	28,42,805	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	-
21,21,449	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	17,32,753	3,31,104	EU-FNF-2018 : Research Study on Urban Governance	3,09,395
2,42,621	EU-FNF-2018 : Research Study on Urban Governance	4,22,421	-	European Union - Promoting inclusive policing through civil society	18,77,367
123,89,412	European Union - Promoting inclusive policing through civil society	-	31,23,259	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	33,99,625
382,52,185	Total c/f	196,67,018	299,83,068	Total c/f	151,72,957



2018-2019 (Amount Rs.)	Expenditure		2019-2020 (Amount Rs.)				2019-2020 (Amount Rs.)
382,52,185	Total b/f	196,67,018		299,83,068	Total b/f	151,72,957	
30,47,774	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	33,95,156		18,11,000	Impact Foundation (India) DASRA : Promote Police and Prison reform	47,35,000	
2,81,241	Expenditure against Receipts for Projects Overheads and Other Recoveries	24,29,823		128,89,915	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	156,62,639	
21,17,285	Expenditure against Receipts for Projects and Studies	17,64,351		3,09,492	The Hanns Seidel Foundation Tanjania : Police Reforms	2,60,724	
36,21,991	Impact Foundation (India) DASRA : Promote Police and Prison reform	43,72,207		-	The Hanns Seidel Stiftung : To improve accountability of the Police to women victims of sexual violence in Uttar Pradesh	3,60,862	
120,03,131	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	117,98,718		14,54,940	The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT	-	
2,41,640	Open Society Institute - Police Transparency Project. (OR2013-10747)	17,08,994		-	The University of Dundee : Prison Reforms - LGBT Project	7,51,206	
3,90,977	The Funds for Global Human Rights : Institutional grant	-			US Department of State (Julia Taft) : Advocay and Outreach Programme for Detainees in North Eastern States of India	5,18,550	
4,60,185	The Hanns Seidel Foundation Tanjania : Police Reforms	2,27,374		3,10,000	UNHCR : Prevention and response to detntion of persons of concern	9,41,847	384,03,785
-	The Hanns Seidel Stiftung : To improve accountability of the Police to women victims of sexual violence in Uttar Pradesh	3,00,728					
-	The University of Dundee : Prison Reforms - LGBT Project	4,36,803					
6,79,146	The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT	1,77,670					
-	US Department of State (Julia Taft) : Advocay and Outreach Programme for Detainees in North Eastern States of India	4,03,621					
96,136	UNHCR : Prevention and response to detntion of persons of concern	9,80,155					
611,91,691	Total c/f	476,62,618		467,58,415	Total c/f		384,03,785



2018-2019 (Amount Rs.)	Expenditure		2019-2020 (Amount Rs.)	2018-2019 (Amount Rs.)	Income		2019-2020 (Amount Rs.)
611,91,691	Total b/f	476,62,618		467,58,415	Total b/f		384,03,785
170,00,000	Less: Amount utilised from Special Project Fund	50,00,000	426,62,618	13,82,500	General Donations		16,00,000
				33,67,945	Interest on : - Fixed Deposits	38,91,058	
50,00,000	Amount transferred to Special Project Fund as per section 11 (2) of Income Tax Act 1961.		-	15,09,958	- Saving Bank Accounts	5,23,951	
5,13,677	Fixed Assets transferred to Balance Sheet out of Grants- As per contra (Schedule-1)		1,59,084	71,886	- Income Tax Refund	60,138	44,75,147
				13,48,471	Receipts for Projects and Studies		5,43,250
				87,702	-Projects overheads and other recoveries		1,92,763
48,21,509	Excess of Income over Expenditure transferred to genenral fund		24,01,693	-	Sale of Assets		8,450
545,26,877			452,23,395	545,26,877	Total		452,23,395



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

(Sanjay Agrawal)
Partner M. N. 087786

Place : New Delhi

Date : 07/10/2020

UDIN - 20087786AAAACS7916



For and on behalf of Commonwealth Human Rights Initiative

Chairperson

Treasurer

Director

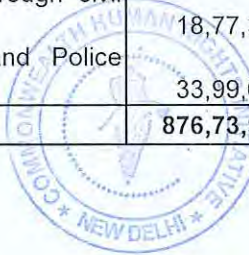
COMMONWEALTH HUMAN RIGHTS INITIATIVE



RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

(CONSOLIDATED ACCOUNT)

2018-2019 (Amount)	Receipts	2019-2020 (Amount Rs.)	2018-2019 (Amount Rs.)	Payments	2019-2020 (Amount Rs.)
	Opening Balance :		1,79,633	Audit Expenses	1,92,970
18,64,073	State Bank of India	4,49,435	61,550	Bank Charges	29,671
17,09,300	Bank of India	15,32,293	43,77,133	Boarding & Lodging Expenses	25,28,264
123,49,892	Bank of India - EU	4,59,202	58,801	Books & Periodicals	20,183
23,68,796	HDFC Bank Ltd	57,27,838	18,134	Cartage and Brokerage	30,750
-	Kotak Mahindra	1,80,649	59,94,463	Consultancy Charges	30,21,600
25,232	Cash in hand	1,30,472	15,83,742	Conveyance Expenses	12,58,352
623,16,149	Fixed Deposits	640,21,079	26,466	Currency Conversion Charges	7,214
			-	Data Collection	35,976
			92,000	Documentary Expenses	-
806,33,442		725,00,968	9,10,878	Electricity & Water Charges	9,25,462
	Grants Received :		61,460	Equipment Hire Charges	-
4,00,000	British High Commission -To improve police responses to complaints of sexual violence from women in police stations	-	6,750	Exgratia	1,25,750
17,28,095	British High Commission - Building Indian Capacity to Utilise PTA's	-	19,30,950	Gratuity	6,03,232
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
189,32,401	CHRI-UK : Institutional Grant	87,54,244	93,530	Insurance Expenses-Office	35,385
28,42,805	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	-	2,93,756	Insurance Expenses-Staff	3,55,658
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	4,07,670	Internet Expenses	3,44,488
31,23,259	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	33,99,625	3,02,223	Leave Encashment	(1,16,139)
1106,16,510	Total c/f	876,73,925	164,23,770	Total c/f	94,70,585



2018-2019 (Amount)	Receipts	2019-2020 (Amount Rs.)	2018-2019 (Amount Rs.)	Payments	2019-2020 (Amount Rs.)
1106,16,510	Total b/f	876,73,925	164,23,770	Total b/f	94,70,585
18,11,000	Impact Foundation (India) DASRA : Promote Police and Prison reform	47,35,000	85,174	Legal & Professional Charges	1,29,470
128,89,915	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	156,62,639	74,438	LTA Expenses	30,000
3,09,492	The Hanns Seidel Foundation Tanjania : Police Reforms	2,60,724	1,69,676	Medical Expenses	1,81,767
-	The Hanns Seidel Stiftung : To improve accountability of the Police to women victims of sexual violence in Uttar Pradesh	3,60,862	18,42,453	Meeting Expenses	13,68,628
14,54,940	The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT	-	2,00,018	Membership & Subscription	1,45,490
-	The University of Dundee : Prison Reforms - LGBT Project	7,51,206	-	Miscellaneous Expenses	22,490
-	US Department of State (Julia Taft) : Advocay and Outreach Programme for Detainees in North Eastern States of India	5,18,550	6,33,036	Office Expenses	5,37,739
3,10,000	UNHCR : Prevention and response to detntion of persons of concern	9,41,847	97,380	Per-diem Expenses	2,62,363
13,48,470	Receipts for Projects and Studies	5,43,250	6,79,402	Postage & Telegrams	2,02,794
			48,62,564	Printing & Publications	31,70,157
			-	Property Tax	34,030
			28,13,379	Rent,Rates & Taxes	24,88,773
			6,52,264	Repair & Maintenance	12,21,406
	<u>Other Receipts</u>		249,60,210	Salary & Benefits	246,44,028
	Interest :		18,500	Security Expenses	2,600
33,67,945	Interest on Fixed Deposits	38,91,058	43,280	Software Expenses	60,501
15,09,958	Interest on Savings Bank Accounts	5,23,951	1,57,946	Staff Training Expenses	-
71,886	Interest on Income Tax Refund	60,138	3,59,886	Telephone Expenses	2,65,183
87,702	-Projects overheads and other recoveries	1,92,763	68,08,209	Travelling Expenses	30,96,856
-	Sale of Assets	8,450	79,767	Venue Charges	8,400
1337,77,818	Total c/f	1161,24,363	609,61,352	Total c/f	473,43,259



2018-2019 (Amount)	Receipts	2019-2020 (Amount Rs.)	2018-2019 (Amount Rs.)	Payments	2019-2020 (Amount Rs.)
1337,77,818	Total b/f	1161,24,363	609,61,352	Total b/f	473,43,259
13,82,500	General Donations	16,00,000	1,68,196	Visa Expenses	1,38,805
25,00,000	Corpus Donation	-	-	Voluntership fee	45,000
17,23,547	Increase/Decrease - Sundry Creditors		62,143	Web Expenses	1,35,553
-	Increase/Decrease - Sundry Debtors	22,78,799	51,77,529	Increase/Decrease - Sundry Debtors	-
			37,680	Home Appliance	29,700
			4,22,797	Computer and Printers	60,000
			38,000	Furniture & Fixture	-
			15,200	Office Equipment	69,384
			-	UPS , Invertor & Battery	-
			-	Increase/Decrease - Sundry Creditors	14,44,510
				Closing Balance :	
			1,80,649	- Kotak Mahindra	1,63,627
			4,59,202	- Bank of India-EU	5,041
			57,27,838	- HDFC Bank Ltd	62,22,979
			4,49,435	- State Bank of India	40,43,668
			15,32,293	- Bank of India	10,20,073
			1,30,472	- Cash in hand	86,867
			640,21,079	Fixed Deposit :	591,94,696
1393,83,865		1200,03,162	1393,83,865	Total	1200,03,162

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

VAIN - 20087786 AAAACC 79/6