



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- 110016

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, pertaining to Foreign Contribution.
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.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 23057426BGTJPT9195

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>FOREIGN CONTRIBUTION 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]	62,673,203	65,706,154
b. Corpus Fund		417,662	417,662
II. LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL Rs.	[I + II]	63,090,865	66,123,816
<u>APPLICATION OF FUNDS</u>			
I. FIXED ASSETS			
	[02]	26,223,453	30,433,972
II. INVESTMENT			
		-	-
III. CURRENT ASSETS, LOANS & ADVANCES:			
a. Cash & Bank Balance	[03]	40,761,822	39,129,548
b. Other Current Assets	[04]	2,958,948	4,314,719
	A	43,720,770	43,444,267
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[05]	6,853,358	7,754,423
	B	6,853,358	7,754,423
NET CURRENT ASSETS	[A - B]	36,867,412	35,689,844
TOTAL Rs.	[I+II+III]	63,090,865	66,123,816
Significant Accounting Policies and Notes to Accounts	[08]	-	-

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



(Handwritten signature of CA (Dr.) Subhajit Sahoo)

(Handwritten signature of Chairperson)

(Handwritten signature of Treasurer)

(Handwritten signature of Director)

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



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

FOREIGN CONTRIBUTION ACCOUNT	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
<u>I. INCOME</u>			
Grants	[06]	-	4,844,808
Bank Interest		1,177,568	1,205,652
TOTAL		1,177,568	6,050,460
<u>II. EXPENDITURE</u>			
Grant Expenses	[07]	-	17,445,200
Depreciation	[02]	4,210,519	-
Less: Depreciation transferred to Asset Fund		-	-
		<u>4,210,519</u>	<u>-</u>
TOTAL		4,210,519	17,445,200
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(3,032,951)	(11,394,740)
IV. TRANSFERRED TO GENERAL FUND		(3,032,951)	(11,394,740)

Significant Accounting Policies and Notes to Accounts [08]

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
UDIN:
Place : New Delhi
Date : 11-09-2023

Chairperson

Treasurer

Director



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

<u>FOREIGN CONTRIBUTION ACCOUNT</u>		<u>AMOUNT IN INR</u>	
	<u>SCHEDULE</u>	<u>F.Y. 2022-23</u>	<u>F.Y. 2021-22</u>
<u>RECEIPTS</u>			
Cash & Bank Balance			
Cash in Hand		10,893	20,822
Cash at Bank		39,118,655	7,136,965
Fixed Deposit		-	44,722,427
Grants	[07]	-	4,844,808
Bank Interest		1,177,568	1,205,652
Loan & Advance Recovered		1,355,771	1,673,584
TOTAL Rs.		41,662,887	59,604,258
<u>PAYMENT</u>			
Grant Expenses	[08]	-	17,445,200
Loans & Advances Paid		901,065	3,029,510
Cash & Bank Balance			
Cash in Hand		10,893	10,893
Cash at Bank		40,750,929	39,118,655
TOTAL Rs.		41,662,887	59,604,258
Significant Accounting Policies and Notes to Accounts	[08]	-	-

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]

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

[Signature] *[Signature]*

Chairperson

Treasurer

[Signature]

Director



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FOREIGN CONTRIBUTION ACCOUNT	AMOUNT IN INR	
Schedules forming part of Financial Statement		
	F.Y. 2022-23	F.Y. 2021-22
<u>SCHEDULE [01] : GENERAL FUND</u>		
Opening Balance	65,706,154	77,100,894
Add:- Excess of Income over Expenditure	(3,032,951)	(11,394,740)
Less: Fixed Assets Sold during the year	-	-
TOTAL	62,673,203	65,706,154
<u>SCHEDULE [03] : CASH & BANK BALANCE</u>		
Cash in hand	10,893	10,893
<i>Cash at Bank</i>		
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	40,761,822	39,129,548
<u>SCHEDULE [04] : OTHER CURRENT ASSETS</u>		
Tax Deducted at Source	232,447	545,571
Sundry debtors receivable in cash or in kind (Considered goods)	-	213,577
LIC Insurance Policy for Gratuity Fund	2,726,501	3,555,571
TOTAL	2,958,948	4,314,719
<u>SCHEDULE [05] : CURRENT LIABILITIES</u>		
Commonwealth Secretariat	173,379	173,379
CHRI- Indian Account	1,361,226	1,221,883
Salary payable	21,622	21,622
Leave Encashment Payable	1,295,301	1,506,639
Gratuity Payable	4,001,830	4,830,900
TOTAL	6,853,358	7,754,423
<u>SCHEDULE [06] : GRANTS</u>		
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	-	4,844,808



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FOREIGN CONTRIBUTION ACCOUNT

AMOUNT IN INR

Schedules forming part of Financial Statement		F.Y. 2022-23	F.Y. 2021-22
<u>SCHEDULE [07] : Grant Expenses</u>			
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
Expenditure against Receipts for Projects Overheads and Other Recoveries	-		6,386,167
TOTAL	-		17,445,200



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SCHEDULE [02] : FIXED ASSETS [FOREIGN CONTRIBUTION ACCOUNT]

AMOUNT IN INR

DESCRIPTION	As At		GROSS BLOCK		Depreciation		UPTO	UPTO	Sale/Deletion	WRITTEN DOWN		RATE OF DEP
	01.04.2022	As At	ADDITIONS > 6 Months	ADDITIONS < 6 Months	FOR THE YEAR	FOR THE YEAR				AS AT 31.03.2023	AS AT 31.03.2022	
		31.03.2023	31.03.2022	31.03.2023	31.03.2022	31.03.2023	31.03.2023	31.03.2022	AS AT 31.03.2023	AS AT 31.03.2022		
Laptop, Computer & Peripherals	3,065,710	3,065,710	-	-	-	1,226,284	1,226,284	-	-	1,839,426	3,065,710	40%
Furniture & Equipments	2,041,196	2,041,196	-	-	-	306,179	306,179	-	-	1,735,017	2,041,196	15%
Ups & Inverter	437,547	437,547	-	-	-	65,632	65,632	-	-	371,915	437,547	15%
Land & Building	23,475,398	23,475,398	-	-	-	2,347,540	2,347,540	-	-	21,127,858	23,475,398	10%
Refrigerator & other Appliances	47,990	47,990	-	-	-	7,199	7,199	-	-	40,791	47,990	15%
Air Conditioners	1,155,070	1,155,070	-	-	-	173,261	173,261	-	-	981,809	1,155,070	15%
Software	211,061	211,061	-	-	-	84,424	84,424	-	-	126,637	211,061	40%
TOTAL	30,433,972.00	30,433,972.00	-	-	-	4,210,519.00	4,210,519.00	-	-	26,223,453.00	30,433,972.00	

