

COMMONWEALTH HUMAN RIGHTS INITIATIVE

England & Wales · Charity number 803235

Details

Other names CHRI

Status Registered

Legal form Charitable company

Company number [02488240](#)

Registered 1990-04-18

Register [View on the Charity Commission register](#)

Contact

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Senate House
Malet Street
London
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Email saurora@humanrightsinitiative.org

Website www.humanrightsinitiative.org/london

Activities

Objects: THE ADVANCEMENT OF PUBLIC EDUCATION THROUGHOUT THE COMMONWEALTH OF NATIONS IN THE FIELD OF HUMAN RIGHTS. (FOR FURTHER DETAILS SEE CLAUSE 3 OF MEMORANDUM OF ASSOCIATION.)

Activities: The charity is a charitable company limited by guarantee and is independent and non-partisan and was set up on 2 April 1990. It is governed by a Memorandum and Articles of Association and its principal activity continues to be the advancement of human rights throughout the Commonwealth.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£100,112	£99,854	-	-
2024-03-31	£87,220	£151,952	-	-
2023-03-31	£230,287	£266,698	-	-
2022-03-31	£287,845	£248,756	-	-
2021-03-31	£232,544	£201,883	-	-

Trustees

Name	Role	Appointed
Cherisse Valcia Francis		2021-03-01
Hannah Ratcliffe		2020-07-02
Owen David Tudor		2019-04-30
Pralab Barua		2017-09-01
Salil Tripathi		2021-03-01

Accounts

REGISTERED COMPANY NUMBER: 02488240 (England and Wales)
REGISTERED CHARITY NUMBER: 803235

COMMONWEALTH HUMAN RIGHTS INITIATIVE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Commonwealth Human Rights Initiative (CHRI) is an independent, international non-governmental organisation working for the practical realisation of human rights throughout the Commonwealth. CHRI's work combines research, strategic advocacy, capacity building, and grassroots mobilisation to promote accountability, strengthen democratic governance, and amplify the voices of those who are marginalised or in vulnerable situations.

CHRI has offices in London (UK), Accra (Ghana), and New Delhi (India). CHRI focuses on issues relating to accountability and participation in governance, including access to justice and access to information, freedom of expression and media freedom, and engagement with United Nations human rights mechanisms. The CHRI UK office also leads the organisation's work on contemporary forms of slavery and human trafficking through research, advocacy, capacity building, and support to civil society actors across the Commonwealth.

CHRI UK serves as Secretariat to the Commonwealth 8.7 Network, a global network of frontline civil society organisations and individuals working collectively to eradicate contemporary forms of slavery and human trafficking in support of Sustainable Development Goal Target 8.7.

As a leading civil society organisation working across the Commonwealth, CHRI promotes awareness of and adherence to the Commonwealth Charter and other foundational Commonwealth commitments, in alignment with the Universal Declaration of Human Rights and international human rights standards.

Significant activities

Commonwealth Heads of Government Meeting (CHOGM) 2024

A major focus of the reporting period was CHRI UK's preparation for, and participation in, the Commonwealth Heads of Government Meeting (CHOGM), held in Apia, Samoa, in October 2024. Throughout the year, CHRI UK undertook sustained advocacy to ensure that human rights issues remained central to Commonwealth deliberations, including shrinking civic space, freedom of expression and media freedom, climate-related vulnerabilities, and contemporary forms of slavery.

CHRI UK contributed to a number of formal submissions to Commonwealth processes, engaged in bilateral advocacy with Commonwealth stakeholders, and played a leading role in organising and participating in side events across the Commonwealth People's, Women's, Youth and Business Forums, as well as a session organised by the Independent Forum of Commonwealth Organisations (IFCO) on shrinking civil society space across the Commonwealth. These activities were undertaken in close collaboration with civil society partners and other Commonwealth Accredited Organisations.

Promoting human rights in the Commonwealth

CHRI UK continued to engage with Commonwealth institutions, Accredited Organisations, and Member States to promote accountability, participation, and respect for human rights. This included contributions to high-level dialogues, policy discussions, and multi-stakeholder forums addressing governance, gender equality, climate justice, and the protection of civic space.

CHRI UK also continued its engagement with the Independent Forum for Commonwealth Organisations (IFCO), supporting efforts to strengthen civil society participation and partnership within the Commonwealth, and contributing to discussions on renewing the relationship between Commonwealth institutions and civil society.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

OBJECTIVES AND ACTIVITIES

Significant activities continued...

Freedom of expression and media freedom

Working in collaboration with partners including the Commonwealth Journalists Association, the Commonwealth Lawyers Association, the High Level Legal Panel for Media Freedom, and the International Commission of Jurists, CIIRI UK advanced its work on freedom of expression and media freedom across the Commonwealth.

During the reporting period, CHRI UK supported advocacy for the adoption of the Principles on Freedom of Expression and the Role of the Media in Good Governance, which were adopted by Commonwealth leaders at CHOGM 2024. In parallel, CHRI UK progressed research for a comprehensive report examining legal and regulatory restrictions on freedom of expression across Commonwealth jurisdictions, addressing the increasing misuse of criminal and administrative laws to restrict media freedom and civic participation.

Commonwealth 8.7 Network

CHRI UK continued to serve as Secretariat to the Commonwealth 8.7 Network, supporting its governance structures, member-driven working groups, and expanding membership. During the year, the Network grew to 115 member organisations and individuals across all regions of the Commonwealth.

CIIRI UK coordinated the Network's advocacy, communications, and capacity-building activities, including the publication of The 8.7 Quarterly newsletter, organisation of thematic webinars and learning events, and facilitation of joint advocacy and submissions to United Nations human rights mechanisms.

In October 2024, CHRI UK supported the organisation of the Network's fourth Annual General Meeting, bringing together members from Africa, Asia, Europe, the Caribbean, and the Pacific to reflect on progress, share good practice, and strengthen collective strategies to address contemporary forms of slavery and human trafficking.

International advocacy and capacity building

CHRI UK continued its international advocacy work through engagement with United Nations human rights mechanisms, including thematic consultations, Special Procedures, and multi-stakeholder processes addressing climate change, education, labour rights, and trafficking in persons.

Capacity-building initiatives during the reporting period included advocacy training programmes aimed at strengthening civil society engagement with international human rights mechanisms, particularly for youth leaders-as part of the Commonwealth Year of the Youth-and frontline organisations working on contemporary forms of slavery and human trafficking.

Public benefit

The trustees have had due regard to the Charity Commission's guidance on public benefit. They consider that the objectives, activities, and achievements described above have furthered the charity's purposes and provided public benefit by promoting human rights, strengthening accountability and participation in governance, and supporting civil society actors across the Commonwealth and to enable it to meet its duty to the Charity Commission as per section 17 of the Charities Act 2011.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

FINANCIAL REVIEW

Financial Review

General unrestricted funds of £41 (2024: £nil) are held at the year end.

There are £8,691 (2024: £8,474) of restricted funds at the year end.

Restricted funds are made up of Minderoo Foundation £8,666 (2024: £5,978), the Philip Hienman Trust £25 (2024: £nil) and Commonwealth Parliamentary Association £nil (2024: £2,496).

The Charity's incoming resources amounted to £100,112 (2024: £87,220). Outgoing expenditure on charitable activities (excluding support costs) during the year was £97,977 (2024: £147,963).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02488240 (England and Wales)

Registered Charity number

803235

Registered office

Room 219
Senate House
Malet Place
London
WC1E 7HU

Trustees

Mr P Barua	Former Director, Paymek Consulting Ltd	(appointed 1 September 2017)
Mr O D Tudor	Deputy General Secretary, International Trade Union Confederation (ITUC)	(appointed 30 April 2019)
Ms H J Ratcliffe	Director, Portfolio Value Creation AgDevCO Limited	(appointed 2 July 2020)
Ms K West	Independent consultant	(resigned 8 May 2024)
Ms C V Francis	Attorney at Law, Barbados	(appointed 30 April 2021)
Mr S Tripathi	Senior Advisor, Global Issues, The Institute for Human Rights and Business	(appointed 30 April 2021)
M J D Weaver	Legal Counsel, Save the Children UK	(appointed 30 April 2021)
M J G Robbins	Former Journalist and Diplomatic Consultant	(resigned 1 May 2025)
Mr M Alafif	Head of Finance, GKN Innovation Centre	(resigned 31 May 2025)
Ms D Jackson Miller	Senior Producer & Presenter/Attorney-at-Law	(appointed 6 August 2025)

Independent Examiner

Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 31 March 2026 and signed on its behalf by:

O D Tudor - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMONWEALTH HUMAN RIGHTS INITIATIVE

Independent examiner's report to the trustees of Commonwealth Human Rights Initiative ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Allan BSocSc FCA
The Institute of Chartered Accountants in England and Wales

Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

31 March 2026

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,000	-	4,000	-
Charitable activities					
General		-	-	-	1,914
Minderoo Foundation		-	72,000	72,000	29,371
National Endowment for Democracy		-	-	-	15,800
Freedom Fund		-	-	-	36,963
Commonwealth Youth		-	5,000	5,000	-
Commonwealth Parliamentary Association		-	2,000	2,000	3,000
Commonwealth Foundation		-	9,001	9,001	-
Philip Henman Trust		-	5,000	5,000	-
Commonwealth Secretariat		-	3,007	3,007	-
Investment income	2	<u>104</u>	<u>-</u>	<u>104</u>	<u>172</u>
Total		<u>4,104</u>	<u>96,008</u>	<u>100,112</u>	<u>87,220</u>
EXPENDITURE ON					
Charitable activities					
General	3	4,063	-	4,063	8,643
Minderoo Foundation		-	69,313	69,313	66,816
National Endowment for Democracy		-	-	-	30,665
Freedom Fund		-	-	-	45,324
Commonwealth Youth		-	5,000	5,000	-
Commonwealth Parliamentary Association		-	4,496	4,496	504
Commonwealth Foundation		-	9,000	9,000	-
Philip Henman Trust		-	4,975	4,975	-
Commonwealth Secretariat		-	3,007	3,007	-
Total		<u>4,063</u>	<u>95,791</u>	<u>99,854</u>	<u>151,952</u>
NET INCOME/(EXPENDITURE)		41	217	258	(64,732)
RECONCILIATION OF FUNDS					
Total funds brought forward		-	8,474	8,474	73,206
TOTAL FUNDS CARRIED FORWARD		<u>41</u>	<u>8,691</u>	<u>8,732</u>	<u>8,474</u>

The notes form part of these financial statements

BALANCE SHEET
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	6	3,007	-	3,007	-
Cash at bank		<u>33,550</u>	<u>15,683</u>	<u>49,233</u>	<u>47,968</u>
		36,557	15,683	52,240	47,968
CREDITORS					
Amounts falling due within one year	7	<u>(36,516)</u>	<u>(6,992)</u>	<u>(43,508)</u>	<u>(39,494)</u>
NET CURRENT ASSETS		41	8,691	8,732	8,474
TOTAL ASSETS LESS CURRENT LIABILITIES					
		41	8,691	8,732	8,474
NET ASSETS		41	8,691	8,732	8,474
FUNDS	8				
Unrestricted funds				41	-
Restricted funds:					
Minderoo Foundation				8,666	5,978
Commonwealth Parliamentary Association				-	2,496
Philip Henman Trust				<u>25</u>	<u>-</u>
				8,691	8,474
TOTAL FUNDS				8,732	8,474

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BALANCE SHEET - continued
31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2026 and were signed on its behalf by:

O D Tudor - Trustee

COMMONWEALTH HUMAN RIGHTS INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The Trustees have reviewed the charity's financial position, forecasts and anticipated income streams and are satisfied that CHRI UK has adequate resources to continue operating for the foreseeable future and therefore that it is appropriate to prepare the accounts on a going concern basis. This is subject to the funds held of behalf of CHRI India being available for use by CIIRI in the coming year.

Although income for the financial year ended 31 March 2025 declined compared with the previous year - reflecting a challenging and evolving global donor environment affecting many civil-society organisations - the Trustees consider that the charity will be able to meet its obligations as they fall due.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

2. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Deposit account interest	<u>104</u>	<u>-</u>	<u>104</u>	<u>172</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
General	2,503	1,560	4,063
Minderoo Foundation	69,021	292	69,313
Commonwealth Youth	5,000	-	5,000
Commonwealth Parliamentary Association	4,496	-	4,496
Commonwealth Foundation	8,975	25	9,000
Philip Henman Trust	4,975	-	4,975
Commonwealth Secretariat	3,007	-	3,007
	<u>97,977</u>	<u>1,877</u>	<u>99,854</u>

Analysis of direct costs

	Consultancy £	Travel £	IT & Comm £	Programme mgmt. £
Minderoo Foundation	41,050	4,774	1,440	9,968
Commonwealth Youth	2,922	-	108	-
Commonwealth Secretariat	-	3,007	-	-
Commonwealth Foundation	616	5,752	-	2,607
Commonwealth Parliamentary Ass'n	2,437	-	-	1,500
Philip Henman Trust	3,060	-	-	1,915
General	1,000	1,413	-	-
	<u>51,085</u>	<u>9,650</u>	<u>1,548</u>	<u>15,990</u>

	Project coordination £	Finance & operations £	Total £
Minderoo Foundation	11,311	478	69,021
Commonwealth Youth	1,970	-	5,000
Commonwealth Secretariat	-	-	3,007
Commonwealth Foundation	-	-	8,975
Commonwealth Parliamentary Ass'n	559	-	4,496
Philip Henman Trust	-	-	4,975
General	-	90	2,503
	<u>13,840</u>	<u>568</u>	<u>97,977</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, one trustee (now resigned) received payment for professional services (not linked to their role as a trustee) of £3,000 (2024: £nil). There was no trustees' remuneration or benefits for the year ended 31 March 2024.

One trustee made of donation of £2,000 during the year (2024: £nil).

Trustees' expenses

During the year, no trustees were reimbursed for expenses incurred (2024: £nil).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
General	1,914	-	1,914
Minderoo Foundation	-	29,371	29,371
National Endowment for Democracy	-	15,800	15,800
Freedom Fund	-	36,963	36,963
Commonwealth Parliamentary Association	-	3,000	3,000
Investment income	172	-	172
Total	<u>2,086</u>	<u>85,134</u>	<u>87,220</u>
EXPENDITURE ON			
Charitable activities			
General	8,643	-	8,643
Minderoo Foundation	-	66,816	66,816
National Endowment for Democracy	-	30,665	30,665
Freedom Fund	-	45,324	45,324
Commonwealth Parliamentary Association	-	504	504
Total	<u>8,643</u>	<u>143,309</u>	<u>151,952</u>
NET INCOME/(EXPENDITURE)	(6,557)	(58,175)	(64,732)
RECONCILIATION OF FUNDS			
Total funds brought forward	6,557	66,649	73,206
TOTAL FUNDS CARRIED FORWARD	<u>-</u>	<u>8,474</u>	<u>8,474</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments and accrued income	<u>3,007</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	28,692	28,692
Accrued expenses	<u>14,816</u>	<u>10,802</u>
	<u>43,508</u>	<u>39,494</u>

Other creditors includes £28,692 (2024: £28,692) owing to Commonwealth Human Rights Initiative India.

8. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	-	41	41
Restricted funds			
Minderoo Foundation	5,978	2,688	8,666
Commonwealth Parliamentary Association	2,496	(2,496)	-
Philip Henman Trust	<u>-</u>	<u>25</u>	<u>25</u>
	<u>8,474</u>	<u>217</u>	<u>8,691</u>
TOTAL FUNDS	<u>8,474</u>	<u>258</u>	<u>8,732</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,104	(4,063)	41
Restricted funds			
Minderoo Foundation	72,001	(69,313)	2,688
Commonwealth Youth	5,000	(5,000)	-
Commonwealth Parliamentary Association	2,000	(4,496)	(2,496)
Commonwealth Foundation	9,000	(9,000)	-
Philip Henman Trust	5,000	(4,975)	25
Commonwealth Secretariat	3,007	(3,007)	-
	96,008	(95,791)	217
TOTAL FUNDS	100,112	(99,854)	258

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	6,557	(6,557)	-
Restricted funds			
Minderoo Foundation	43,422	(37,444)	5,978
National Endowment for Democracy	14,866	(14,866)	-
Freedom Fund	8,361	(8,361)	-
Commonwealth Parliamentary Association	-	2,496	2,496
	66,649	(58,175)	8,474
TOTAL FUNDS	73,206	(64,732)	8,474

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,086	(8,643)	(6,557)
Restricted funds			
Minderoo Foundation	29,372	(66,816)	(37,444)
National Endowment for Democracy	15,799	(30,665)	(14,866)
Freedom Fund	36,963	(45,324)	(8,361)
Commonwealth Parliamentary Association	3,000	(504)	2,496
	<u>85,134</u>	<u>(143,309)</u>	<u>(58,175)</u>
TOTAL FUNDS	<u>87,220</u>	<u>(151,952)</u>	<u>(64,732)</u>

The restricted funds held as at 31 March 2025 will be expended on charitable activities in future years.

9. RELATED PARTY DISCLOSURES

As at 31st March 2025, £28,692 was owing to CHRI India (2024: £28,692).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Accounts

REGISTERED COMPANY NUMBER: 02488240 (England and Wales)
REGISTERED CHARITY NUMBER: 803235

COMMONWEALTH HUMAN RIGHTS INITIATIVE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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COMMONWEALTH HUMAN RIGHTS INITIATIVE

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COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Commonwealth Human Rights Initiative (CHRI) is an independent, international non-governmental organisation working for the practical realisation of human rights throughout the Commonwealth. CHRI's research, advocacy, capacity building, and mobilisation efforts aim to raise awareness of and demand accountability for human rights violations, push for policy reforms and evidenced-based interventions, and empower communities by amplifying the voices of those who are marginalised.

CHRI has offices in London, UK; Accra, Ghana; and New Delhi, India. CHRI focuses on issues relating to accountability and participation in governance, including access to justice and access to information, freedom of expression, media freedoms, as well as building the capacity of civil society to access and engage with UN human rights mechanisms. The CHRI UK office also leads on the organisation's work on contemporary forms of slavery and human trafficking through research, capacity building, and grassroots mobilisation. CHRI UK founded and is secretariat to the Commonwealth 8.7 Network - a global network of 107 frontline civil society organisations working together to eradicate contemporary forms of slavery and human trafficking.

As the premier body promoting human rights in the Commonwealth, CHRI promotes awareness of and adherence to the Commonwealth Charter and the Harare Declaration, in alignment with the Universal Declaration of Human Rights and other international human rights standards, as well as domestic laws supporting human rights in Commonwealth member states.

Below are highlights of significant activities of CHRI UK.

Significant activities

Commonwealth Heads of Government Meeting (CHOGM)

A major focal point of the year was CHRI's preparation for and advocacy around the Commonwealth Heads of Government Meeting (CHOGM), scheduled for the week of 21 October 2024 in Apia, Samoa. Planning for activities in the lead-up to and during CHOGM week began early, aiming to ensure a strong presence and engagement while spotlighting shrinking civic space, freedom of expression and media freedom, the impact of climate change on modern slavery, and the rights of marginalised communities, keeping human rights central to the Commonwealth's agenda.

Promoting Human Rights in the Commonwealth

CHRI UK engages and partners with Commonwealth states, institutions, and other accredited organisations to protect and promote human rights within the Commonwealth.

CHRI UK continues to contribute to current debates on critical issues of the Commonwealth, participating and speaking at various Commonwealth events, including the Commonwealth Foundation's Roundtable on Gender, climate change and health: How can we do better for women and girls? (August 2023), the 10th Commonwealth Youth Ministers Meeting (Sept 2023), and the Commonwealth Secretariat Secretary General's Dialogue with Accredited Organisations (October 2023).

Freedom of Expression and Media Freedom

Together with the Commonwealth Journalists Association (CJA), Commonwealth Lawyers Association (CLA), the Institute for Commonwealth Studies (ICwS), the International Commission of Jurists, the High Level Panel on Freedom of Expression, and other partners, CHRI UK explored ways to promote freedom of expression and media freedom. This included advocating for the adoption of the Principles of Freedom of Expression and the Role of the Media in Good Governance by Commonwealth states at CHOGM 2024, and research and publication of a comprehensive report on legal restrictions on freedom of expression across the Commonwealth.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Significant activities continued...

Commonwealth 8.7 Network

CHRI UK continues in the role of Secretariat to support the Commonwealth 8.7 Network - a network of 107 frontline civil society organisations and individuals across all regions that share a common vision to eradicate contemporary forms of slavery, forced labour and human trafficking.

The Commonwealth 8.7 Network website (<https://www.commonwealth-87.org/>) was updated to include advocacy statements and submissions released by the 8.7 Network, blogs detailing the work of Network members, and relevant resources and publications.

During this period, four issues of The 8.7 Quarterly e-newsletter were published, highlighting the work of members across all regions tackling issues of contemporary forms of slavery and human trafficking, sharing resources, and highlighting upcoming events and opportunities. This newsletter is disseminated to both Network members and external stakeholders.

CHRI UK organised and held public webinars aimed to share good practice and stimulate debate with a wide range of stakeholders on thematic issues such as: disability and modern slavery and women's empowerment through skills development and vocational training.

CHRI UK held two Regional Advocacy and Networking Meetings for 8.7 Network members: a hybrid meeting in Ghana for Africa and a virtual meeting for Asia members. The meetings fostered an exchange of good practice and lessons learned, collaboration, and inspired joint advocacy among Network members, while identifying opportunities and defining a roadmap to combat contemporary forms of slavery in both regions.

Membership to the Commonwealth 8.7 Network grew by 23.36% in this period, as CHRI UK focused on outreach, inviting organisations across the Commonwealth to join and engage in Commonwealth 8.7 Network activities, as well as facilitating collective advocacy at both international and national levels, amplifying the priorities of 8.7 Network members with UN human rights mechanisms, and with Commonwealth member states.

The 8.7 Network is driven by its members, particularly through four active operational working groups comprised of members from all regions. These groups focus on implementing the 8.7 Network strategy in areas such as membership engagement and growth, communications and capacity building, advocacy, and partnerships and business development.

CHRI organised the third Annual General Meeting (AGM) of the 8.7 Network on 6 October 2023, bringing together members from all five regions - Africa, Asia, Europe, Latin America and the Caribbean, and the Pacific - to reflect, debate, share, learn, and identify strategies to strengthen the Network and enhance efforts to achieve SDG Target 8.7.

International Advocacy

CHRI UK continues its international advocacy work, engaging with Commonwealth institutions and UN human rights mechanisms. This includes engagement at UN Human Rights Council (HRC) sessions, as well as engagement with Universal Periodic Review (UPR) processes, and with relevant Special Procedures. CHRI UK also engages in awareness raising and advocacy at the national level, bringing Commonwealth governments and officials into the conversation at High Level Dialogues.

Submissions and Statements

Selected submissions and statements in this period:

In April 2023, CHRI together with Commonwealth 8.7 Network members Fifty-Eight UK and Ululu Canada made inputs to the Special Rapporteur's report on the role of technology in facilitating and preventing contemporary forms of slavery. This report was presented at the UN Human Rights Council in September 2023.

On 28 April 2023, CHRI issued a statement to mark the World Day for Health and Safety at Work. CHRI called on leaders of Commonwealth states to prioritise workplace safety and health for vulnerable workers, including persons with disabilities, who are at risk of forced labour and human trafficking.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Significant activities continued...

On 3 May 2023 CHRI issued a statement to mark the World Press Freedom Day, urging Commonwealth leaders to take decisive action to guarantee the safety of journalists.

On 12 June 2023 to mark the World Day Against Child Labour, CHRI issued a statement calling upon leaders of Commonwealth nations to prioritise the eradication of child labour and honour commitments in the Kigali Declaration on Child Care and Protection Reform.

In March 2024, CHRI together with Commonwealth 8.7 Network members, It's a Penalty, and Homes of Hope, responded to the call for inputs from the OHCHR to inform its report on the impact of climate change on the realisation of the equal enjoyment of the right to education by every girl.

CHRI also contributed to a special issue of The Parliamentarian, the journal of the Commonwealth Parliamentary Association, in recognition of the 10th anniversary of the Commonwealth Charter. An article entitled Living up to the Charter? A human rights perspective provided CHRI's view of the Commonwealth Charter after 10 years and how Parliaments and Parliamentarians can uphold its values and principles, particularly in relation to human rights.

High Level Political Forum

CHRI UK continued to play a major role in the NGO Major Group and the Regional Civil Society Engagement Mechanism (RCEM) for Europe. CHRI participated in meetings of the NGO Major Group and RCEM which were held to plan and prepare for CSOs participation and contributions at the High-Level Political Forum (HLPF) in July 2023. As part of the engagement with the NGO Major Group, CHRI led the coordination of the Voluntary National Review Task Groups for Tanzania and Zambia. CHRI supported the drafting of civil society statements delivered at the HLPF for the two countries as well as the selection of speakers to deliver the statement in person at the HLPF in New York on behalf of CSOs. CHRI also ensured the involvement of 8.7 Network members in Tanzania in the VNR processes and as part of the VNR Task Group.

High Level Dialogues

CHRI UK continued to collaborate with other UK-based anti-slavery organisations on the UK's Illegal Immigration Bill, contributed to the Commonwealth Children's Interest Group (ComCIG), and engaged with the Independent Forum for Commonwealth Organisations (IFCO).

CHRI UK is a member of the UK Modern Slavery Strategy and Implementation Group (MSSIG) which meets regularly to support the implementation of, and provide advice on, the UK government's modern slavery strategy. The current focus of this group is a review of the UK's Modern Slavery Act. These consultations are led by the UK's Home Office and FCDO.

Capacity Building

CHRI partnered with The Freedom Fund to implement the "We Speak for Us" initiative, an international advocacy training program for grassroots anti-slavery NGOs. Through a participatory, learner-centred approach, participants increased their knowledge of UN human rights mechanisms, and strengthened their skills to conduct more effective advocacy at an international level, particularly through engagement with UN human rights mechanisms. Each training included a series of five to six workshops held over a three-week period. The training for Ethiopian partners was completed in April/May 2023, with the training for Brazilian partners completed in September/October 2023.

CHRI Human Rights Update

CHRI UK continues to produce the Commonwealth Human Rights Update on a weekly basis, disseminating news related to human rights across the Commonwealth to over 650 subscribers.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees have had regard to Charity Commission guidance on public benefit and consider that the objectives, aims and achievements of the charity described in the report enable it to meet its duty to the Charity Commission as per section 17 of the Charities Act 2011, and to the benefit of the public.

FINANCIAL REVIEW

Financial Review

General unrestricted funds of £nil (2023: £6,557) are held at the year end.

There are £8,474 (2023: £66,649) of restricted funds at the year end.

Restricted funds are made up of Minderoo Foundation £5,978 (2023: £43,422) and Commonwealth Parliamentary Association £2,496 (2023: £nil). The following funds were all fully spent during the year and had balances of: National Endowment for Democracy £nil (2023: £14,866) and Freedom Fund £nil (2023: £8,361)

The FOSI fund is to cover general operations, including human resources and fact-finding initiatives to support the realisation of human rights in the Commonwealth.

The Minderoo Foundation grant supports research, advocacy and capacity building on contemporary forms of slavery, forced labour and human trafficking, and includes support to the Commonwealth 8.7 Network.

The CDFATD fund is aimed to ensure the practical realisation of the rights of women prisoners in three Indian states, through policy engagement with prison departments and legal service authorities.

The T.U.U.T Charitable Trust fund supports research and communications relating to the programme on the eradication of contemporary forms of slavery.

The MAC fund supports the project 'Strengthening the Implementation and Use of Right to Information Laws to Tackle Contemporary Forms of Slavery and Human Trafficking'.

The National Endowment for Democracy fund supports a project which engages and equips the media and civil society actors to tackle misinformation and disinformation in news reporting and research.

The Freedom Fund supports capacity building training on advocacy and engaging with the UN human rights mechanisms for frontline anti-slavery NGOs.

The Commonwealth Parliamentary Association supports the development of an online course on human rights for the CPA Parliamentary Academy.

The Charity's incoming resources amounted to £87,220 (2023: £230,287). Outgoing expenditure on charitable activities (excluding support costs) during the year was £147,963 (2023: £263,314).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02488240 (England and Wales)

Registered Charity number

803235

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

Registered office

Room 219
Senate House
Malet Place
London
WC1E 7HU

Trustees

Mr P Barua	Former Director, Paymek Consulting Ltd	(appointed 1 September 2017)
Mr O D Tudor	Deputy General Secretary, International Trade Union Confederation (ITUC)	(appointed 30 April 2019)
Ms E F M Kerr	Senior Global Practice Specialist (Governance), DAI	(resigned 13 March 2024)
Ms H J Ratcliffe (Treasurer until 6 September 2023)	Director, Portfolio Value Creation AgDevCO Limited	(appointed 2 July 2020)
Ms K West	Independent consultant	(resigned 8 May 2024)
Ms C V Francis	Attorney at Law, Barbados	(appointed 30 April 2021)
Mr S Tripathi	Senior Advisor, Global Issues, The Institute for Human Rights and Business	(appointed 30 April 2021)
M J D Weaver	Legal Counsel, Save the Children UK	(appointed 30 April 2021)
M J G Robbins	Former Journalist and Diplomatic Consultant	(appointed 18 November 2021)
Mr M Alafif (Treasurer from 6 September 2023)	Head of Finance, GKN Innovation Centre	(appointed 25 August 2023)

Independent Examiner

Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on23 December 2024..... and signed on its behalf by:



.....
M J G Robbins - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COMMONWEALTH HUMAN RIGHTS INITIATIVE**

Independent examiner's report to the trustees of Commonwealth Human Rights Initiative ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

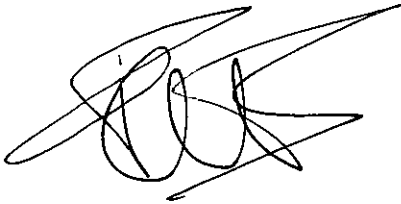
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Allan BSocSc FCA
The Institute of Chartered Accountants in England and Wales

Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Date: 23/12/2024

COMMONWEALTH HUMAN RIGHTS INITIATIVE

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
General		1,914	-	1,914	-
Minderoo Foundation		-	29,371	29,371	138,577
National Endowment for Democracy		-	15,800	15,800	67,552
Freedom Fund		-	36,963	36,963	23,966
Commonwealth Parliamentary Association		-	3,000	3,000	-
Investment income	2	172	-	172	192
Total		2,086	85,134	87,220	230,287
EXPENDITURE ON					
Charitable activities					
General	3	8,643	-	8,643	2,337
Foundation Open Society Institute		-	-	-	27,945
Minderoo Foundation		-	66,816	66,816	112,344
Department of Foreign Affairs		-	-	-	1,867
The TUUT Charitable Trust		-	-	-	16,408
The Margaret Anstee Centre		-	-	-	26,246
National Endowment for Democracy		-	30,665	30,665	63,945
Freedom Fund		-	45,324	45,324	15,606
Commonwealth Parliamentary Association		-	504	504	-
Total		8,643	143,309	151,952	266,698
NET INCOME/(EXPENDITURE)		(6,557)	(58,175)	(64,732)	(36,411)
RECONCILIATION OF FUNDS					
Total funds brought forward		6,557	66,649	73,206	109,617
TOTAL FUNDS CARRIED FORWARD		-	8,474	8,474	73,206

The notes form part of these financial statements

COMMONWEALTH HUMAN RIGHTS INITIATIVE

BALANCE SHEET 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	6	-	-	-	35,828
Cash at bank		36,828	11,140	47,968	100,585
		<u>36,828</u>	<u>11,140</u>	<u>47,968</u>	<u>136,413</u>
CREDITORS					
Amounts falling due within one year	7	(36,828)	(2,666)	(39,494)	(63,207)
		<u>-</u>	<u>8,474</u>	<u>8,474</u>	<u>73,206</u>
NET CURRENT ASSETS					
		<u>-</u>	<u>8,474</u>	<u>8,474</u>	<u>73,206</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>-</u>	<u>8,474</u>	<u>8,474</u>	<u>73,206</u>
NET ASSETS					
		<u>-</u>	<u>8,474</u>	<u>8,474</u>	<u>73,206</u>
FUNDS	8				
Unrestricted funds				-	6,557
Restricted funds:					
Minderoo Foundation				5,978	43,422
National Endowment for Democracy				-	14,866
Freedom Fund				-	8,361
Commonwealth Parliamentary Association				2,496	-
				<u>8,474</u>	<u>66,649</u>
TOTAL FUNDS				<u>8,474</u>	<u>73,206</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

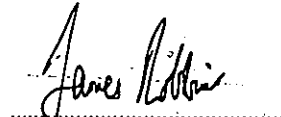
The notes form part of these financial statements

COMMONWEALTH HUMAN RIGHTS INITIATIVE

BALANCE SHEET - continued
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on23 December 2024..... and were signed on its behalf by:


.....
M J G Robbins - Trustee

The notes form part of these financial statements

COMMONWEALTH HUMAN RIGHTS INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The trustees have reasonable expectation that the charity has adequate resources to continue for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Deposit account interest	172	-	172	192

COMMONWEALTH HUMAN RIGHTS INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
General	5,139	3,504	8,643
Minderoo Foundation	66,662	154	66,816
National Endowment for Democracy	30,521	144	30,665
Freedom Fund	45,137	187	45,324
Commonwealth Parliamentary Association	504	-	504
	<u>147,963</u>	<u>3,989</u>	<u>151,952</u>

Analysis of direct costs

	Consultancy £	Travel £	Events £	Interns £	IT & Comm. £
Minderoo Foundation	31,100	1,099	-	3,348	1,883
National Endowment for Democracy	16,673	434	-	-	-
Freedom Fund	22,650	5,890	3,067	463	-
Commonwealth Parliamentary Association	-	-	-	-	-
General	1,734	360	-	-	843
	<u>72,157</u>	<u>7,783</u>	<u>3,067</u>	<u>3,811</u>	<u>2,726</u>

	Policy, research & advocacy £	Programme mgmt. £	Project coordination £	Finance & operations £	Total £
Minderoo Foundation	578	24,795	3,589	270	66,662
National Endowment for Democracy	-	9,263	1,833	2,318	30,521
Freedom Fund	30	9,198	3,839	-	45,137
Commonwealth Parliamentary Association	-	-	504	-	504
General	-	-	1,177	1,025	5,139
	<u>608</u>	<u>43,256</u>	<u>10,942</u>	<u>3,613</u>	<u>147,963</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the year, no trustees were reimbursed for expenses incurred (2023: one trustee was reimbursed £2,792 for expenses incurred).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Minderoo Foundation	-	138,577	138,577
National Endowment for Democracy	-	67,552	67,552
Freedom Fund	-	23,966	23,966
Investment income	192	-	192
Total	<u>192</u>	<u>230,095</u>	<u>230,287</u>
EXPENDITURE ON			
Charitable activities			
General	2,337	-	2,337
Foundation Open Society Institute	-	27,945	27,945
Minderoo Foundation	-	112,344	112,344
Department of Foreign Affairs	-	1,867	1,867
The TUUT Charitable Trust	-	16,408	16,408
The Margaret Anstee Centre	-	26,246	26,246
National Endowment for Democracy	-	63,945	63,945
Freedom Fund	-	15,606	15,606
Total	<u>2,337</u>	<u>264,361</u>	<u>266,698</u>
NET INCOME/(EXPENDITURE)	(2,145)	(34,266)	(36,411)
RECONCILIATION OF FUNDS			
Total funds brought forward	8,702	100,915	109,617
TOTAL FUNDS CARRIED FORWARD	<u><u>6,557</u></u>	<u><u>66,649</u></u>	<u><u>73,206</u></u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Prepayments and accrued income	-	35,828
	<u> </u>	<u> </u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Other creditors	28,692	28,692
Accrued expenses	10,802	34,515
	<u> </u>	<u> </u>
	<u>39,494</u>	<u>63,207</u>

Other creditors includes £28,692 (2023: £28,692) owing to Commonwealth Human Rights Initiative India.

8. MOVEMENT IN FUNDS			
	At 1.4.23	Net movement	At
	£	in funds	31.3.24
		£	£
Unrestricted funds			
General fund	6,557	(6,557)	-
Restricted funds			
Minderoo Foundation	43,422	(37,444)	5,978
National Endowment for Democracy	14,866	(14,866)	-
Freedom Fund	8,361	(8,361)	-
Commonwealth Parliamentary Association	-	2,496	2,496
	<u>66,649</u>	<u>(58,175)</u>	<u>8,474</u>
TOTAL FUNDS	<u>73,206</u>	<u>(64,732)</u>	<u>8,474</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	2,086	(8,643)	(6,557)
Restricted funds			
Minderoo Foundation	29,372	(66,816)	(37,444)
National Endowment for Democracy	15,799	(30,665)	(14,866)
Freedom Fund	36,963	(45,324)	(8,361)
Commonwealth Parliamentary Association	3,000	(504)	2,496
	<u>85,134</u>	<u>(143,309)</u>	<u>(58,175)</u>
TOTAL FUNDS	<u>87,220</u>	<u>(151,952)</u>	<u>(64,732)</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	8,702	(2,145)	6,557
Restricted funds			
Foundation Open Society Institute	27,945	(27,945)	-
Minderoo Foundation	17,190	26,232	43,422
Canada Department of Foreign Affairs	1,867	(1,867)	-
The TUUT Charitable Trust	16,408	(16,408)	-
The Magaret Anstee Centre	26,246	(26,246)	-
National Endowment for Democracy	11,259	3,607	14,866
Freedom Fund	-	8,361	8,361
	<u>100,915</u>	<u>(34,266)</u>	<u>66,649</u>
TOTAL FUNDS	<u>109,617</u>	<u>(36,411)</u>	<u>73,206</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	192	(2,337)	(2,145)
Restricted funds			
Foundation Open Society Institute	-	(27,945)	(27,945)
Minderoo Foundation	138,576	(112,344)	26,232
Canada Department of Foreign Affairs	-	(1,867)	(1,867)
The TUUT Charitable Trust	-	(16,408)	(16,408)
The Magaret Anstee Centre	-	(26,246)	(26,246)
National Endowment for Democracy	67,552	(63,945)	3,607
Freedom Fund	23,967	(15,606)	8,361
	<u>230,095</u>	<u>(264,361)</u>	<u>(34,266)</u>
TOTAL FUNDS	<u>230,287</u>	<u>(266,698)</u>	<u>(36,411)</u>

The restricted funds held as at 31 March 2024 will be expended on charitable activities in future years.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

9. RELATED PARTY DISCLOSURES

As at 31st March 2024, £28,692 was owing to CHRI India (2023: £28,692).

COMMONWEALTH HUMAN RIGHTS INITIATIVE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS				
Investment income				
Deposit account interest	172	-	172	192
Charitable activities				
Other income	1,914	-	1,914	-
Grants	-	85,134	85,134	230,095
	<u>1,914</u>	<u>85,134</u>	<u>87,048</u>	<u>230,095</u>
Total incoming resources	2,086	85,134	87,220	230,287
EXPENDITURE				
Charitable activities				
Consultancy	1,734	70,423	72,157	102,315
Travel & Subsistence	360	7,423	7,783	13,454
Events	-	3,067	3,067	8,141
Interns	-	3,811	3,811	10,873
IT and communication	843	1,883	2,726	3,103
Policy, research & advocacy	-	608	608	29,994
Programme management	-	43,256	43,256	43,456
Project coordination	1,177	9,765	10,942	29,282
Printing & promotion	-	-	-	700
Finance and operations	1,025	2,588	3,613	21,996
	<u>5,139</u>	<u>142,824</u>	<u>147,963</u>	<u>263,314</u>
Support costs				
Finance				
Bank charges	264	485	749	1,131
Governance costs				
Independent examination	3,240	-	3,240	2,253
Total resources expended	8,643	143,309	151,952	266,698
Net (expenditure)/income	(6,557)	(58,175)	(64,732)	(36,411)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02488240 (England and Wales)
REGISTERED CHARITY NUMBER: 803235

COMMONWEALTH HUMAN RIGHTS INITIATIVE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Commonwealth Human Rights Initiative (CHRI) is an independent, international non-governmental organisation working for the practical realisation of human rights throughout the Commonwealth. CHRI's research, advocacy, capacity building, and mobilisation efforts aim to raise awareness of and demand accountability for human rights violations, push for policy reforms and evidenced-based interventions, and empower communities by amplifying the voices of those who are marginalised.

CHRI has offices in London, UK; Accra, Ghana; and New Delhi, India. Globally, we focus on issues relating to accountability and participation in governance, including access to justice and access to information, freedom of expression, media freedoms, as well as building the capacity of civil society to access and engage with UN human rights mechanisms. The CHRI UK office also leads on the organisation's work on contemporary forms of slavery and human trafficking through research, capacity building, and grassroots mobilisation. CHRI UK founded and is secretariat to the Commonwealth 8.7 Network - a global network of 90 frontline civil society organisations working together to eradicate contemporary forms of slavery and human trafficking.

As the premier body promoting human rights in the Commonwealth, CHRI promotes awareness of and adherence to the Commonwealth Charter and the Harare Declaration, in alignment with the Universal Declaration of Human Rights and other international human rights instruments, as well as domestic laws supporting human rights in Commonwealth member states.

Below are highlights of significant activities of CHRI UK.

Significant activities

Commonwealth Heads of Government Meeting (CHOGM)

A major focal point of the year was preparation and advocacy around the Commonwealth Heads of Government Meeting (CHOGM) which was held in Kigali, Rwanda in June 2022, after being postponed in 2020 and again in 2021 due to the COVID-19 pandemic. CHRI's primary role was to highlight human rights issues and influencing proceedings at the gathering through preparation of background documentation, holding side meetings, advocacy and a report release.

CHRI participated in various pre-CHOGM activities, including preparing the chapter on 'Governance, Human Rights and Rule of Law' which was included in the Final Submission by Commonwealth Accredited Organisations for CHOGM 2022, submitted on 22 April 2022. CHRI presented the Chapter at the Pre-meeting of the Committee of the Whole on 10 April. CHRI prepared a Joint Statement on Modern Slavery and Human Trafficking for CHOGM 2022, endorsed by over 120 civil society organisations. CHRI contributed to a Joint Letter to Commonwealth Heads of Government to speak up for rights in Rwanda, together with Human Rights Watch and Amnesty International.

During CHOGM week in Rwanda, CHRI actively participated at the Women's Forum, People's Forum, Youth Forum, and CHOGM official events. These contributions included a CHRI moderated session Ending Violence Against Women and Girls: Engaging Men, at the Women's Forum; and organisation of two delegate-led sessions at the People's Forum on Exploring the nexus between Climate Crisis and Modern Slavery: Impacts, good practices and partnerships and People-centred approaches in Criminal Justice Systems: Trends and Challenges. CHRI participation at CHOGM official events included the participation at the Ministerial Meeting for Small States and the Civil Society Roundtable dialogue with Foreign Ministers, Secretary General's lunch, and others. CHRI also participated in a non-official side event on Shrinking civic space and freedoms in Commonwealth Africa: A deliberate silence, feigned ignorance or indifference? organised by Civicus. We also supported our sister office in India in the launch of the CHRI CHOGM report entitled Guilty Till Proven Innocent? Safeguarding the rights of pre-trial detainees across the Commonwealth.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Significant activities continued...

Promoting Human Rights in the Commonwealth

CHRI UK engages and partners with Commonwealth states, institutions, and other accredited organisations to protect and promote human rights within the Commonwealth.

CHRI UK continues to contribute to current debates on critical issues of the Commonwealth, including the following:

- 15 November 2022 - Commonwealth Foundation - Critical Conversations: The People's Voice: A Stronger Commonwealth Code for Media Freedom
- 21 - 24 August 2022 - **Commonwealth Parliamentary Association Conference (CPA2022)** in Halifax, Canada, on Empowering Women Parliamentarians and Promoting Diversity and Intersectionality. The CPAC is the largest gathering of Commonwealth Parliamentarians who come together to discuss and debate key global political issues and developments.
- 27 May 2022 - The Round Table: Is the Commonwealth Working? Session on Commonwealth Values organised by The Round Table: The Commonwealth Journal of International Affairs and the Institute of Commonwealth Studies, University of London, in partnership with the Commonwealth Foundation and the Commonwealth Association.
- 16 March 2023 - The Role of the Commonwealth in Protecting Children from Sexual Exploitation & Abuse hosted by It's a Penalty and CommonProtect.
- 5-9 March 2023 - **Commonwealth Law Conference (CLC2023)** in Goa, India, contributing to two sessions: Detention in the Commonwealth: Increasing numbers, decreasing rights and Child brides and legalised marital rape - A Commonwealth tragedy.

Media Freedoms

Together with other Commonwealth Accredited Organisations and Associations that comprise the Media Principles Working Group, CHRI UK supported the presentation of the Media Principles at the Commonwealth Law Ministers Meeting in November 2022. At this meeting, the Law Ministers adopted the Media Principles presented by the Expert Working Group.

Commonwealth 8.7 Network

CHRI UK continues in the role of Secretariat to support the Commonwealth 8.7 Network - a network comprised of 90 frontline civil society organisations across all regions that share a common vision to eradicate contemporary forms of slavery, forced labour and human trafficking.

The Commonwealth 8.7 Network website (<https://www.commonwealth-87.org/>) was updated to include advocacy statements and submissions released by the Network, blogs detailing the work of Network members, and relevant resources and publications.

During this period, four issues of The 8.7 Quarterly e-newsletter were published, spotlighting the work of members across all regions tackling issues of contemporary forms of slavery and human trafficking, sharing resources, and highlighting upcoming events and opportunities. This newsletter is disseminated to both Network members and external stakeholders.

CHRI UK organised and held a series of private webinars aimed to increase the capacity of 8.7 Network members on issues such as advocacy and survivor support and empowerment, and public webinars aimed to share good practice and stimulate debate with a wide range of stakeholders on thematic issues such as: child labour, effective due diligence in supply chains, and contemporary forms of slavery in and through sports.

Membership to the Commonwealth 8.7 Network grew by 20% in this period, as CHRI UK focused on outreach, inviting a large number of organisations across the Commonwealth to join and engage in Commonwealth 8.7 Network activities, as well as facilitating collective advocacy at both international and national levels, amplifying the priorities of 8.7 Network members with UN human rights mechanisms, and with Commonwealth member states.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

OBJECTIVES AND ACTIVITIES

The 8.7 Network is driven by its members - in particular via the four active operational working groups, comprised of members across all regions which are tasked with implementing the 8.7 Network strategy. These working groups focus on membership engagement and growth, communications and capacity building, advocacy, and partnerships and business development.

CHRI organised the second Annual General Meeting of the 8.7 Network on 25 November 2022, which brought together members from across the Commonwealth. The AGM not only focused on governance issues, but also fostered discussion, sharing and exchange through a review of progress on the implementation of the Network's three year strategic plan and a series of regional discussions. Members discussed and identified areas for collective action to further support victims and survivors, push for policy and legal changes through advocacy, build capacity, and improve communications. The AGM offered space for intra network interactions and networking, with the aim to foster relationships and collaboration between all members. At the conclusion of the AGM, the Network issued a statement on the International Day for the Elimination of Violence against Women, calling on governments, the private sector, other civil society organisations, and other actors across the Commonwealth to work together towards the eradication of violence against women and girls.

International Advocacy

CHRI UK continues its international advocacy work, engaging with Commonwealth institutions and UN human rights mechanisms. This includes regular engagement at UN Human Rights Council (HRC) sessions, as well as engagement with Universal Periodic Review (UPR) processes, and with relevant Special Procedures. CHRI UK also engages in awareness raising and advocacy at the state level, bringing Commonwealth governments and officials into the conversation at High Level Dialogues.

Submissions and Statements

On 19 May, CHRI, in partnership with 8.7 Network members, Homes of Hope Fiji and the Vanuatu Human Rights Coalition, responded to the call for input from the UN Special Rapporteur on Trafficking in Persons for her report on climate change and human trafficking, which was presented at the 77th Session of the UN General Assembly. Focusing on the Pacific, a region already grappling with the impacts of climate change, the submission included information on the intersection between climate change and human trafficking, the importance of intersectionality and non-discrimination - highlighting specifically how climate change and human trafficking affect women in the Pacific - and identified good practices. The submission also included a series of recommendations to address climate-induced trafficking.

On 21 July 2022, CHRI released a Statement on Togo and Gabon's admission to the Commonwealth. In the statement, CHRI stressed the need for Member States to comply with the fundamental principles and values as enshrined in Commonwealth frameworks, including the Commonwealth Charter and the Harare Declaration, as well as international standards and norms.

On 30 July 2022, CHRI released a Statement on World Day Against Trafficking in Persons. CHRI referred to the commitments of Commonwealth Member States reflected in the CHOGM Communiqués of 2018 and 2022, but also the long way to go to eradicate contemporary forms of slavery by 2030. CHRI also stressed the importance of civil society networks, such as the Commonwealth 8.7 Network, and made several recommendations to Commonwealth member states in their efforts to meet SDG Target 8.7.

On 22 August 2022, CHRI and 8.7 Network member, Foundation for Innovative Social Development (FISD), together with other civil society members of the National Action and Coordination Group to End Violence Against Children (NACG) in Sri Lanka, prepared a joint response to the report of the Special Rapporteur on contemporary forms of slavery on his visit to Sri Lanka.

On 2 November 2022, CHRI issued a statement to mark the International Day to End Impunity for Crimes against Journalists, calling on Commonwealth leaders to take strong steps to ensure the safety of journalists, end impunity for crimes against them, and work together to preserve the freedom of the press.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

OBJECTIVES AND ACTIVITIES

On 10 November 2022, CHRI collaborated with other UK based civil society organisations (including ATLEU, FLEX, and Anti-Slavery International) in a joint submission Hostile Government narrative against victims of trafficking and modern slavery amidst regressive legal and policy measures in the UK, to UN Special Procedures. The submission highlighted key concerns regarding the use of hostile language and unevidenced claims against survivors of trafficking and modern slavery and their legal representatives in the UK, and the regression in the legal and policy framework that limits the identification, protection and support of survivors in the UK.

On 20 November 2022, CHRI released a statement to mark World Children's Day, calling on States to address the specific vulnerabilities of children at risk of exploitation, and to raise awareness, build capacity and support networks to help eradicate all forms of child exploitation.

On 22 November 2022, CHRI and four members of the Commonwealth 8.7 Network submitted a joint response to call for inputs by the Office of the High Commissioner for Human Rights (OHCHR) in regard to the adverse impact of forced marriage on the full and effective enjoyment of human rights by women and girls, to inform its report pursuant to Human Rights Council resolution 48/6.

On 15 February 2023, CHRI and three members of the 8.7 Network, Defence for Children International Sierra Leone, It's a Penalty UK, and Youth Child Support Initiative Nigeria, made a joint submission to the call for comments by the UN Committee on the Rights of the Child on the draft general comment on children's rights and the environment with a special focus on climate change.

On 8 March 2023, CHRI and the 8.7 Network issued a joint statement to mark International Women's Day, calling on Commonwealth member states to work with civil society organisations to identify innovative solutions that enable more women to gain the education and digital skills required for careers in Science, Technology, Engineering and Mathematics (STEM) areas, and provide such solutions with adequate funds.

On 13 March 2023, CHRI issued a statement to mark Commonwealth Day, calling on Commonwealth leaders to reaffirm commitments to promoting human rights, good governance, and the rule of law across the Commonwealth.

On 14 April 2023, CHRI together with 8.7 network members, Fifty-Eight UK and Ululu Canada, made inputs to the Special Rapporteur's upcoming report on the role of technology in facilitating and preventing contemporary forms of slavery. This report will be presented at the UN Human Rights Council in September 2023.

On 28 April 2023, CHRI issued a statement to mark the World Day for Health and Safety at Work, calling on leaders of Commonwealth states to prioritise workplace safety and health for vulnerable workers, including persons with disabilities, who are at risk of forced labour and human trafficking.

UN Human Rights Council

For the 49th regular session of the UN Human Rights Council: On 24 February 2022, CHRI UK made an oral statement to the Human Rights Council during the Interactive Dialogue of the High Commissioner for Human Rights. On 16 March 2022, CHRI UK delivered a video oral statement during the General Debate on the promotion and protection of all human rights, civil, political, economic, social and cultural rights, including the right to development. This was in response to the High Commissioner's report on the protection of women and girls' human rights in humanitarian situations, a report to which CHRI and 8.7 Network members had provided input. The statement highlighted the vulnerability of women and girls in the Pacific to contemporary forms of slavery in the aftermath of natural disasters. It emphasised the need for gender sensitive policy and approaches to humanitarian aid and increased allocation of resources for climate resilience in the region. It urged member states and intergovernmental agencies to reassess disaster risk reduction strategies, and called on governments to recognise the importance of and to create a regional anti-human trafficking mechanism in the Pacific.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

OBJECTIVES AND ACTIVITIES

For the 50th regular session of the UN Human Rights Council: On June 2022, CHRI made an oral statement reflecting on the report presented by the UN Special Rapporteur on Trafficking in Persons, especially women and children, on 'Trafficking in Persons in the Agricultural Sector'. The oral presentation focused on the vulnerability of migrant seasonal workers to become victims of trafficking due to difficulties in accessing employment insurance or the existence of legislation restricting their rights to change employment.

High Level Political Forum (HLPF)

CHRI UK contributed to and participated in the review and follow up mechanisms of the Sustainable Development Goals (SDGs) Agenda 2030, including the High-Level Political Forum (HLPF). Through CHRI UK's engagement and participation in the NGO Major Group, the official group tasked with facilitating the participation and engagement of all NGOs in the processes directly and indirectly related to the HLPF, CHRI contributed to the NGO Major Group's Final Position Paper for the July 2022 HLPF, focusing in particular on SDG 4: Quality Education and SDG 5: Gender Equality. The Position Paper urges States to adopt broad inputs to Voluntary National Reviews (VNRs) as a source of good practice and opportunity for collaboration, and provides recommendations for States to consider when preparing for the HLPF. These recommendations cover geo-political instability, high quality education, gender-based discrimination and violence, climate change, sustainability, colonialism, and the global North/South divide, as well as a call for cessation of hostilities.

In April 2022, CHRI provided inputs to the Zero Draft Ministerial Declaration, highlighting the fact that COVID-19 increased the risk of certain vulnerable individuals - particularly women and children - to become victims of modern slavery and human trafficking. CHRI also provided inputs on the need to address the challenges experienced by women in prisons, such as access to menstrual hygiene and medical care and attention.

CHRI continues to play a major role in the NGO Major Group and the Regional Civil Society Engagement Mechanism (RCSEM) for Europe. CHRI participated in meetings of the NGO Major Group and RCSEM which were held to plan and prepare for CSOs contributions to the Regional Forums on Sustainable Development in March and HLPF in July 2022. CHRI shared all relevant information relating to the Regional Forums and the HLPF with Commonwealth 8.7 Network members to enable their participation in these forums and engagement in their country's national level Voluntary National Review (VNR) processes.

On 29 March 2023, CHRI UK in Partnership with Action for Sustainable Development organised a side event at the UNECE Regional Forum for Sustainable Development. The side event focused on the theme Partnerships for Solidarity in Times of Crisis. CHRI UK represents the NGO Major Group on the Governing Body of the RCSEM.

High Level Dialogues

In the lead up to the Commonwealth Heads of Government Meeting (CHOGM) 2022, CHRI hosted a virtual high-level roundtable discussion in partnership with the Commonwealth Secretariat and the Republic of Fiji on 17 May 2022. The roundtable was titled Achieving SDG Target 8.7 in challenging times: Tackling modern slavery through innovation and partnership and brought together representatives of governments and civil society leaders in the sector, as well as representatives of Commonwealth institutions and associations. The meeting raised awareness of the impact of climate change, the COVID-19 pandemic, and armed conflict on modern slavery and human trafficking, and explored responses to these challenges in line with international legal frameworks, identifying and sharing good practices across the Commonwealth.

CHRI UK is a member of the UK Modern Slavery Strategy and Implementation Group (MSSIG) which meets regularly to support the implementation of, and provide advice on, the UK government's modern slavery strategy. The current focus of this group is a review of the UK's Modern Slavery Act. These consultations are led by the UK's Home Office and FCDO.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Research and Publications

On 28 September 2022, CHRI held a virtual forum to launch a compendium entitled *Implementing Anti-Human Trafficking Legislation: A Guide to Accessing Information through Right to Information Laws*. The Compendium was drafted and launched with the involvement of all three CHRI offices, and provides civil society actors working on the frontlines with an additional tool to enhance their advocacy efforts and programmes to tackle human trafficking.

In the wake of the International Year for the Elimination of Child Labour, and towards SDG Target 8.7 to end child labour in all its forms by 2025, on 10 December 2022 CHRI launched its report entitled *Children Not Workers: Community Based Responses to Child Labour in the Wake of the COVID-19 Pandemic*. The report, which highlighted good practices in Ghana, Sri Lanka, Trinidad and Tobago, was developed with contributions from Commonwealth 8.7 Network members.

CHRI also released a report entitled *Global Supply Chains & COVID-19: Exposing Exploitation in the Personal Protective Equipment Sector in Malaysia and Australia*, supported by the Melbourne University COVID-19 Assistance Project. The report exposes the exploitation in the personal protective equipment sector in Malaysia and Australia, examining the exploitative working conditions amongst businesses involved in PPE production in Malaysia and the failure of anti-slavery safeguards under the Australian Modern Slavery Act 2018. The report provides recommendations, to address the challenges of eradicating forced labour and slavery-like practices in supply chains. The findings of the report were also presented during a virtual webinar on Effective Due Diligence in Supply Chains.

Capacity Building

In 2022 CHRI, in partnership with Walk Free, delivered three-regional capacity building workshops on strengthening advocacy skills and engaging with UN human rights mechanisms for anti-slavery civil society organisations. The first workshop in London, brought together 11 participants from Europe in July 2022. The second hybrid workshop was also held in July for organisations based in West Africa (Ghana, South Africa, and Zimbabwe). The third workshop in October brought together organisations based in Nigeria. By the end of these workshops, participants reported a greater understanding of, and how to engage with, the UN human rights mechanisms and had identified areas for collective advocacy.

In November 2022, CHRI partnered with The Freedom Fund to implement the "We Speak for Us" initiative, an international advocacy training program for grassroots anti-slavery NGOs. Through a participatory, learner-centred approach, participants increase their knowledge of UN human rights mechanisms, and build their skills to conduct more effective advocacy at an international level, particularly through engagement with UN human rights mechanisms. Each training consists of a series of five to six workshops held virtually over a three-week period. The training for Ethiopian partners was completed in April/May 2023, with the training for Brazilian partners to be conducted in July/August 2023.

Support to CHRI Offices

CHRI UK continues to support the other CHRI offices as requested, to achieve the practical realisation of human rights across the Commonwealth, through evidence-based advocacy, research, multi-stakeholder engagement, convening and capacity building of local groups, and public education and mobilisation.

CHRI Human Rights Update

CHRI UK continues to produce the Commonwealth Human Rights Update on a weekly basis, disseminating news related to human rights across the Commonwealth to over 800 subscribers.

Public benefit

The trustees have had regard to Charity Commission guidance on public benefit and consider that the objectives, aims and achievements of the charity described in the report enable it to meet its duty to the Charity Commission as per section 17 of the Charities Act 2011, and to the benefit of the public.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

FINANCIAL REVIEW

Financial Review

General unrestricted funds of £6,557 (2022: £8,702) are held at the year end.

There are £66,649 (2022: £100,915) of restricted funds at the year end.

Restricted funds are made up of Minderoo Foundation £43,422 (2022: £17,190), National Endowment for Democracy £14,866 (2022: £11,259) and Freedom Fund £8,361 (2022: £nil). The following funds were all fully spent during the year and had balances of; Foundation Open Society Institute (FOSI) £nil (2022: £27,945), Canadian Department of Foreign Affairs, Trade and Development (CDFATD) £nil (2022: £1,867), The T.U.U.T Charitable Trust £nil (2022: £16,408) and The Margaret Anstee Centre (MAC) £nil (2022: £26,246)

The FOSI fund is to cover general operations, including human resources and fact-finding initiatives to support the realisation of human rights in the Commonwealth.

The Minderoo Foundation fund supports work in tracking Commonwealth governments' responses to achieve SDG Target 8.7 to eradicate contemporary forms of slavery, through research, advocacy and capacity building.

The CDFATD fund is aimed to ensure the practical realisation of the rights of women prisoners in three Indian states, through policy engagement with prison departments and legal service authorities.

The T.U.U.T Charitable Trust fund supports research and communications relating to the programme on the eradication of contemporary forms of slavery.

The MAC fund supports the project 'Strengthening the Implementation and Use of Right to Information Laws to Tackle Contemporary Forms of Slavery and Human Trafficking'.

The National Endowment for Democracy fund supports a project which engages and equips the media and civil society actors to tackle misinformation and disinformation in news reporting and research.

The Freedom Fund aims to support the development of a global advocacy training program for the Freedom Fund's frontline NGO partners.

The Charity's incoming resources amounted to £230,287 (2022: £287,845). Outgoing expenditure on charitable activities (excluding support costs) during the year was £263,314 (2022: £245,746).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02488240 (England and Wales)

Registered Charity number

803235

Registered office

Room 219
Senate House
Malet Place
London
WC1E 7HU

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

Trustees

Mr P Barua	Former Director, Paymek Consulting Ltd	(appointed 2 July 2020)
Mr O D Tudor	Deputy General Secretary, International Trade Union Confederation (ITUC)	(appointed 30 April 2019)
Ms E F M Kerr	Senior Global Practice Specialist (Governance), DAI	(appointed 19 December 2019)
Ms H J Ratcliffe (Treasurer until 6 September 2023)	Director, Portfolio Value Creation AgDevCO Limited	(appointed 2 July 2020)
Ms K West	Independent consultant	(appointed 30 April 2021)
Ms C V Francis	Attorney at Law, Barbados	(appointed 30 April 2021)
Mr S Tripathi	Senior Advisor, Global Issues, The Institute for Human Rights and Business	(appointed 30 April 2021)
M J D Weaver	Legal Counsel, Save the Children UK	(appointed 30 April 2021)
M J G Robbins	Former Journalist and Diplomatic Consultant	(appointed 18 November 2021)
Mr M Alafif (Treasurer from 6 September 2023)	Head of Finance, GKN Innovation Centre	(appointed 25 August 2023)

Independent Examiner

Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Commonwealth Human Rights Initiative for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 18 December 2023 and signed on its behalf by:

M J G Robbins - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMONWEALTH HUMAN RIGHTS INITIATIVE

Independent examiner's report to the trustees of Commonwealth Human Rights Initiative ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Allan BSocSc FCA
The Institute of Chartered Accountants in England and Wales

Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

18 December 2023

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	-
Charitable activities					
Minderoo Foundation		-	138,577	138,577	123,195
Department of Foreign Affairs		-	-	-	2,263
The TUUT Charitable Trust		-	-	-	18,333
The Margaret Anstee Centre		-	-	-	66,236
International Trade Union Confederation		-	-	-	18,628
National Endowment for Democracy		-	67,552	67,552	59,190
Freedom Fund		-	23,966	23,966	-
Investment income	2	192	-	192	-
Total		192	230,095	230,287	287,845
EXPENDITURE ON					
Charitable activities					
General	3	2,337	-	2,337	2,792
Foundation Open Society Institute		-	27,945	27,945	5,250
Minderoo Foundation		-	112,344	112,344	105,736
Department of Foreign Affairs		-	1,867	1,867	2,401
The TUUT Charitable Trust		-	16,408	16,408	3,591
The Margaret Anstee Centre		-	26,246	26,246	58,704
Matrix Chambers		-	-	-	4,020
International Trade Union Confederation		-	-	-	18,628
National Endowment for Democracy		-	63,945	63,945	47,634
Freedom Fund		-	15,606	15,606	-
Total		2,337	264,361	266,698	248,756
NET INCOME/(EXPENDITURE)		(2,145)	(34,266)	(36,411)	39,089
RECONCILIATION OF FUNDS					
Total funds brought forward		8,702	100,915	109,617	70,528
TOTAL FUNDS CARRIED FORWARD		6,557	66,649	73,206	109,617

The notes form part of these financial statements

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**BALANCE SHEET
31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	6	-	35,828	35,828	-
Cash at bank		36,929	63,656	100,585	171,581
		<u>36,929</u>	<u>99,484</u>	<u>136,413</u>	<u>171,581</u>
CREDITORS					
Amounts falling due within one year	7	(30,372)	(32,835)	(63,207)	(61,964)
NET CURRENT ASSETS		<u>6,557</u>	<u>66,649</u>	<u>73,206</u>	<u>109,617</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,557</u>	<u>66,649</u>	<u>73,206</u>	<u>109,617</u>
NET ASSETS		<u>6,557</u>	<u>66,649</u>	<u>73,206</u>	<u>109,617</u>
FUNDS	8				
Unrestricted funds				6,557	8,702
Restricted funds:					
Foundation Open Society Institute				-	27,945
Minderoo Foundation				43,422	17,190
Canada Department of Foreign Affairs				-	1,867
The TUUT Charitable Trust				-	16,408
The Magaret Anstee Centre				-	26,246
National Endowment for Democracy				14,866	11,259
Freedom Fund				8,361	-
				<u>66,649</u>	<u>100,915</u>
TOTAL FUNDS				<u>73,206</u>	<u>109,617</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

COMMONWEALTH HUMAN RIGHTS INITIATIVE

BALANCE SHEET - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2023 and were signed on its behalf by:

M J G Robbins - Trustee

COMMONWEALTH HUMAN RIGHTS INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The trustees have reasonable expectation that the charity has adequate resources to continue for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Deposit account interest	<u>192</u>	<u>-</u>	<u>192</u>	<u>-</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023**

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
General	-	2,337	2,337
Foundation Open Society Institute	27,945	-	27,945
Minderoo Foundation	111,813	531	112,344
Department of Foreign Affairs	1,867	-	1,867
The TUUT Charitable Trust	16,408	-	16,408
The Margaret Anstee Centre	26,246	-	26,246
National Endowment for Democracy	63,435	510	63,945
Freedom Fund	15,600	6	15,606
	<u>263,314</u>	<u>3,384</u>	<u>266,698</u>

Analysis of direct costs

	Consultancy £	Travel £	Events £	Interns £	IT & Comm. £	Policy, research & advocacy £
Foundation Open Society Institute	12,000	-	-	-	-	5,350
Minderoo Foundation	28,821	7,120	8,141	11,055	1,446	9,384
Department of Foreign Affairs	-	-	-	-	-	-
The TUUT Charitable Trust	6,004	-	-	-	1,122	5,745
The Margaret Anstee Centre	6,225	-	-	-	233	6,160
National Endowment for Democracy	38,765	6,334	-	(182)	302	-
Freedom Fund	10,500	-	-	-	-	3,355
	<u>102,315</u>	<u>13,454</u>	<u>8,141</u>	<u>10,873</u>	<u>3,103</u>	<u>29,994</u>

	Programme mgmt. £	Project coordination £	Printing & promotion £	Finance & operations £	Total £
Foundation Open Society Institute	6,413	1,781	-	2,401	27,945
Minderoo Foundation	12,931	20,862	-	12,053	111,813
Department of Foreign Affairs	-	-	-	1,867	1,867
The TUUT Charitable Trust	-	3,537	-	-	16,408
The Margaret Anstee Centre	12,021	907	700	-	26,246
National Endowment for Democracy	10,346	2,195	-	5,675	63,435
Freedom Fund	1,745	-	-	-	15,600
	<u>43,456</u>	<u>29,282</u>	<u>700</u>	<u>21,996</u>	<u>263,314</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year, one trustee was reimbursed £2,792 (2022: £nil) for expenses incurred.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	-	-
Charitable activities			
Minderoo Foundation	-	123,195	123,195
Department of Foreign Affairs	-	2,263	2,263
The TUUT Charitable Trust	-	18,333	18,333
The Margaret Anstee Centre	-	66,236	66,236
International Trade Union Confederation	-	18,628	18,628
National Endowment for Democracy	-	59,190	59,190
Total	-	287,845	287,845
EXPENDITURE ON			
Charitable activities			
General	2,148	644	2,792
Foundation Open Society Institute	-	5,250	5,250
Minderoo Foundation	-	105,736	105,736
Department of Foreign Affairs	-	2,401	2,401
The TUUT Charitable Trust	-	3,591	3,591
The Margaret Anstee Centre	-	58,704	58,704
Matrix Chambers	-	4,020	4,020
International Trade Union Confederation	-	18,628	18,628
National Endowment for Democracy	-	47,634	47,634
Total	2,148	246,608	248,756
NET INCOME/(EXPENDITURE)	(2,148)	41,237	39,089
Transfers between funds	500	(500)	-
Net movement in funds	(1,648)	40,737	39,089
RECONCILIATION OF FUNDS			
Total funds brought forward	10,350	60,178	70,528
TOTAL FUNDS CARRIED FORWARD	8,702	100,915	109,617

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	<u>35,828</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	28,692	28,692
Accrued expenses	<u>34,515</u>	<u>33,272</u>
	<u>63,207</u>	<u>61,964</u>

Other creditors includes £28,692 (2022: £28,692) owing to Commonwealth Human Rights Initiative India.

8. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	8,702	(2,145)	6,557
Restricted funds			
Foundation Open Society Institute	27,945	(27,945)	-
Minderoo Foundation	17,190	26,232	43,422
Canada Department of Foreign Affairs	1,867	(1,867)	-
The TUUT Charitable Trust	16,408	(16,408)	-
The Magaret Anstee Centre	26,246	(26,246)	-
National Endowment for Democracy	11,259	3,607	14,866
Freedom Fund	-	8,361	8,361
	<u>100,915</u>	<u>(34,266)</u>	<u>66,649</u>
TOTAL FUNDS	<u>109,617</u>	<u>(36,411)</u>	<u>73,206</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023**

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	192	(2,337)	(2,145)
Restricted funds			
Foundation Open Society Institute	-	(27,945)	(27,945)
Minderoo Foundation	138,576	(112,344)	26,232
Canada Department of Foreign Affairs	-	(1,867)	(1,867)
The TUUT Charitable Trust	-	(16,408)	(16,408)
The Magaret Anstee Centre	-	(26,246)	(26,246)
National Endowment for Democracy	67,552	(63,945)	3,607
Freedom Fund	23,967	(15,606)	8,361
	<u>230,095</u>	<u>(264,361)</u>	<u>(34,266)</u>
TOTAL FUNDS	<u>230,287</u>	<u>(266,698)</u>	<u>(36,411)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	10,350	(2,148)	500	8,702
Restricted funds				
Foundation Open Society Institute	33,195	(5,250)	-	27,945
Minderoo Foundation	-	17,190	-	17,190
Canada Department of Foreign Affairs	2,532	(152)	(513)	1,867
The TUUT Charitable Trust	1,667	14,741	-	16,408
The Magaret Anstee Centre	18,764	7,482	-	26,246
Matrix Chambers	4,020	(4,020)	-	-
International Trade Union Confederation	-	(13)	13	-
National Endowment for Democracy	-	11,259	-	11,259
	<u>60,178</u>	<u>41,237</u>	<u>(500)</u>	<u>100,915</u>
TOTAL FUNDS	<u>70,528</u>	<u>39,089</u>	<u>-</u>	<u>109,617</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(2,148)	(2,148)
Restricted funds			
Foundation Open Society Institute	-	(5,250)	(5,250)
Minderoo Foundation	123,196	(106,006)	17,190
Canada Department of Foreign Affairs	2,263	(2,415)	(152)
The TUUT Charitable Trust	18,332	(3,591)	14,741
The Magaret Anstee Centre	66,236	(58,754)	7,482
Matrix Chambers	-	(4,020)	(4,020)
International Trade Union Confederation	18,627	(18,640)	(13)
National Endowment for Democracy	59,191	(47,932)	11,259
	<u>287,845</u>	<u>(246,608)</u>	<u>41,237</u>
TOTAL FUNDS	<u>287,845</u>	<u>(248,756)</u>	<u>39,089</u>

The restricted funds held as at 31 March 2023 will be expended on charitable activities in future years.

9. RELATED PARTY DISCLOSURES

During the year donations totalling £nil (2022: £106,215) were made to Commonwealth Human Rights Initiative India, with £28,692 owing to CHRI India at the year end (2022: £28,692), as well as £nil (2022: £21,045) donated to Commonwealth Human Rights Initiative Africa.

During the year a grant for £nil (2022: £18,628) was received from the International Trade Union Confederation (ITUC), a related party due to one of the Trustees holding the role of Deputy Secretary General at ITUC.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS				
Investment income				
Deposit account interest	192	-	192	-
Charitable activities				
Grants	-	230,095	230,095	287,845
Total incoming resources	192	230,095	230,287	287,845
EXPENDITURE				
Charitable activities				
Consultancy	-	102,315	102,315	70,608
Travel & Subsistence	-	13,454	13,454	596
Events	-	8,141	8,141	1,295
Donations	-	-	-	56,310
Interns	-	10,873	10,873	11,859
IT and communication	-	3,103	3,103	2,604
Policy, research & advocacy	-	29,994	29,994	24,297
Programme management	-	43,456	43,456	39,713
Project coordination	-	29,282	29,282	37,632
Printing & promotion	-	700	700	832
Finance and operations	-	21,996	21,996	-
	-	263,314	263,314	245,746
Support costs				
Finance				
Bank charges	84	1,047	1,131	644
Governance costs				
Independent examination	2,253	-	2,253	2,366
Total resources expended	2,337	264,361	266,698	248,756
Net income	(2,145)	(34,266)	(36,411)	39,089

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02488240 (England and Wales)
REGISTERED CHARITY NUMBER: 803235

COMMONWEALTH HUMAN RIGHTS INITIATIVE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Commonwealth Human Rights Initiative (CHRI) is an independent, non-partisan, international non-governmental organisation working towards the practical realisation of human rights in the Commonwealth. It has offices in London, UK; Accra, Ghana; and New Delhi, India.

CHRI's objectives are to promote awareness of and adherence to the Harare Commonwealth Declaration, the Universal Declaration of Human Rights, and other internationally recognised human rights instruments, as well as domestic instruments supporting human rights in Commonwealth member states.

CHRI London leads on the organisation's work on Contemporary Forms of Slavery, and Freedom of Expression, while globally the organisation also focuses on Access to Information, Access to Justice (Prison Reform, Police Reform), and advocacy on Media Freedoms, including supporting the South Asia Media Defenders Network (SAMDEN). CHRI conducts research and evidence-based advocacy, as well as facilitates strategic engagement, and network and capacity building.

CHRI London is the founder and Secretariat to the Commonwealth 8.7 Network, a global network of frontline civil society organisations working together to eradicate contemporary forms of slavery and achieve UN Sustainable Development Goal Target 8.7.

Significant activities

Commonwealth Heads of Government Meeting (CHOGM)

A major focal point of the year was preparation and advocacy around the Commonwealth Heads of Government Meeting which was scheduled to take place the week of 21 June 2021 in Kigali, Rwanda after being postponed the previous year. However due to the COVID-19 pandemic, CHOGM was postponed once again, resulting in the need for CHRI to adapt its activities which were focused on highlighting human rights issues and influencing proceedings at the gathering through side meetings, advocacy and a report release.

Commonwealth 8.7 Network

CHRI UK continues in the role of Secretariat to support the Commonwealth 8.7 Network - a network comprised of 80+ frontline civil society organisations across all regions that share a common vision to eradicate contemporary forms of slavery, forced labour and human trafficking.

The Commonwealth 8.7 Network website (<https://www.commonwealth-87.org/>), launched in 2020, was updated to include advocacy statements and submissions released by the Network, blogs detailing the work of Network members, and relevant resources and publications.

During this period, four issues of The 8.7 Quarterly e-newsletter was published, spotlighting the work of members across all regions tackling issues of contemporary forms of slavery and human trafficking, sharing resources, and highlighting upcoming events and opportunities. This newsletter is disseminated to both Network members and external stakeholders.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Significant activities continued...

CHRI UK organised and held a series of webinars, aimed to increase the capacity of 8.7 Network members on issues such as advocacy and fundraising, and also aimed to share good practice and stimulate debate with a wide range of external stakeholders on thematic issues such as children's rights and business and human rights. A webinar series focusing on survivor support and empowerment also began during this period.

Ten new members joined the Commonwealth 8.7 Network during this period. CHRI UK focused on outreach, inviting a large number of organisations across the Commonwealth to join and engage in Commonwealth 8.7 Network activities, as well as facilitating collective advocacy at both international and national levels, amplifying the priorities of 8.7 Network members with UN human rights mechanisms, and with Commonwealth member states.

The first Annual General Meeting of the Commonwealth 8.7 Network took place virtually from 26-28 October 2021. The AGM was held over three days, and not only focused on governance issues, but also included sessions to facilitate discussion, sharing and exchange, as well as capacity building. A new three-year strategy for the Commonwealth 8.7 Network was launched at the AGM. The 8.7 strategy establishes clear goals and objectives, identifying areas for collective action to further support victims and survivors, push for policy and legal changes through advocacy, build capacity, and improve communications. The AGM offered space for intra network interactions and networking, with the aim to foster relationships and collaboration between all members.

The 8.7 Network's management was strengthened and four operational working groups were formed to implement the new 8.7 Network strategy. These working groups focus on: membership engagement and growth, communications and capacity building, advocacy, and partnerships and business development.

International Advocacy

CHRI UK continues its international advocacy work, engaging with Commonwealth institutions and UN human rights mechanisms. This includes regular engagement at UN Human Rights Council (HRC) sessions, as well as engagement with Universal Periodic Review (UPR) processes, and with relevant Special Procedures. CHRI UK also engages in awareness raising and advocacy at the state level, bringing Commonwealth governments and officials into the conversation at High Level Dialogues.

Submissions and Statements

On 29 April 2021, CHRI UK and Commonwealth 8.7 Network member The Foundation for Innovative Social Development, Sri Lanka submitted information on contemporary forms of slavery in Sri Lanka, particularly on child labour and exploitation in the tea industry, in support of the planned country-visit to Sri Lanka by the UN Special Rapporteur on contemporary forms of slavery later the year.

On 21 June 2021, CHRI UK and 8.7 Network member WARBE, Bangladesh, made a joint submission to the UN Special Rapporteur on the human rights of migrants in contribution to his upcoming report 'After one and half years: the impact of COVID- 19 on the human rights of migrants.' The submission emphasised the uniquely vulnerable situation of migrants in Bangladesh and the importance of ensuring migrants' rights to achieve SDG Target 8.7.

On 16 July 2021, CHRI UK and 8.7 Network members Vanuatu Human Rights Coalition, Homes of Hope Fiji, and Pacificwin, made a joint submission to the UN High Commissioner for Human Rights for her analytical report on "A comprehensive approach to promoting, protecting and respecting women's and girls' full enjoyment of human rights in humanitarian situations." The submission outlined the risks of contemporary forms of slavery for women and girls who face climate change-related disasters in Pacific Island Countries and Territories and made several concrete recommendations, including a regional anti-human trafficking service in the Pacific.

In celebration of International Women's Day on 8 March 2022, the Commonwealth 8.7 Network launched a social media campaign to celebrate its members and highlight the work they do to support gender equality and women's empowerment across the Commonwealth. The theme for 2022 was #BreakTheBias - a call to imagine a gender equal world, free of bias, stereotypes and discrimination.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

OBJECTIVES AND ACTIVITIES

On 15 March 2022, CHRI UK made a submission to the UN Special Rapporteur on contemporary forms of slavery for his report on the informal economy to the 77th session of the General Assembly. This submission was based upon findings from CHRI's 2021 report *Domestic Work is Work: Using ILO Convention 189 to Protect Workers Rights Across the Commonwealth*. Our contributions focused on domestic workers in the informal economy, who they are, what barriers they face, factors of the informal economy that increase their vulnerability, and recommendations for States and civil society to address the issues.

UN Human Rights Council

For the 47th regular session of the UN Human Rights Council in June 2021, CHRI UK prepared and made a written submission and delivered a virtual oral statement in the Interactive Dialogue of the Special Rapporteur on Trafficking in Persons, especially women and children. These statements addressed the importance of implementing the non-punishment principle (ensuring those who commit offences in the course, or as a consequence, of being trafficked should not be held accountable because they have been compelled to do so), and the gap that exists amongst Commonwealth member states in integrating this principle into domestic legislation.

For the 48th regular session of the UN Human Rights Council in September 2021, CHRI UK made a written submission and an oral statement regarding the Special Rapporteur on contemporary forms of slavery's report on the nexus between displacement and contemporary forms of slavery. In these statements CHRI highlighted that 73% of Commonwealth States do not have policies for asylum seekers to access basic support and protection and 58% do not have systems to register internally displaced persons.

For the 49th regular session of the UN Human Rights Council: On 24 February 2022, CHRI UK made an oral statement to the Human Rights Council during the Interactive Dialogue of the High Commissioner for Human Rights. On 16 March 2022, CHRI UK delivered a video oral statement during the General Debate on the promotion and protection of all human rights, civil, political, economic, social and cultural rights, including the right to development. This was in response to the High Commissioner's report on the protection of women and girls' human rights in humanitarian situations, a report to which CHRI and 8.7 Network members had provided input. The statement highlighted the vulnerability of women and girls in the Pacific to contemporary forms of slavery in the aftermath of natural disasters. It emphasised the need for gender sensitive policy and approaches to humanitarian aid and increased allocation of resources for climate resilience in the region. It urged member states and intergovernmental agencies to reassess disaster risk reduction strategies, and called on governments to recognise the importance of and to create a regional anti-human trafficking mechanism in the Pacific.

High Level Political Forum

CHRI UK contributed to and participated in the review and follow up mechanisms of the Sustainable Development Goals (SDGs) Agenda 2030, including the High Level Political Forum (HLPF). Through CHRI UK's engagement and participation in the NGO Major Group, the official group tasked with facilitating the participation and engagement of all NGOs in the processes directly and indirectly related to the HLPF, CHRI's International Director was selected to speak at the NGO Major Group Side Event on 6 July 2021 on the theme: *Re-imagining The Future We Need - Community Voices for a Healthy, Green and Just Recovery*. CHRI addressed the topic: 'Rights based approach to delivering a just and sustainable future'.

In February 2022, meetings of the NGO Major Group were held to plan and prepare for CSOs contributions to the HLPF in July 2022. CHRI UK continues to play a role in the NGO Major Group.

National Advocacy

CHRI UK is a member of the Modern Slavery Strategy and Implementation Group (MSSIG) which meets regularly to support the implementation of, and provide advice on, the UK government's modern slavery strategy. The current focus of this group is a review of the UK's Modern Slavery Act. These consultations are led by the UK's Home Office and FCDO.

Research and Publications

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

OBJECTIVES AND ACTIVITIES

CHRI continued work on a series of country-specific fact sheets for each of the 56 Commonwealth countries as a follow on from the research which was the basis for the Eradicating Modern Slavery Report published in 2021. We have validated the fact sheets with 8.7 Network members and other CSOs in the respective countries, receiving feedback and a very positive response as to their relevancy for national campaigns and advocacy. UCLA interns collaborated with CHRI to develop the fact sheets.

On 10 December 2021, CHRI UK launched a report entitled Domestic Work is Work: Using ILO Convention 189 to Protect Workers Rights Across the Commonwealth which aimed to raise awareness of the importance of ratifying the Convention to ensure decent work for domestic workers. This report explores the situation of domestic workers and the status of ratification of C189 in specific Commonwealth countries through country case studies: United Kingdom, Uganda, India, Papua New Guinea and Dominica. The report provides recommendations for civil society, advocates and governments to ensure the ratification and implementation of C189 and protect the rights of domestic workers.

Capacity Building

On 25 and 27 August 2021, CHRI UK organised two virtual capacity building workshops for civil society organisations in Africa working to eradicate contemporary forms of slavery and human trafficking on the theme: Using Right to Information Laws for Evidence-Based Advocacy. The workshop brought together civil society organisations across Africa, including members of the Commonwealth 8.7 Network from Nigeria, Ghana, Kenya, Uganda, Malawi, South Africa, and Tanzania. On 14 and 16 September 2021, CHRI organised the second of this series of capacity building workshops for civil society organisations in Asia. The workshop brought together anti-slavery civil society organisations from India, Sri-Lanka, and Bangladesh.

On 28 July 2021, CHRI UK organised and delivered a virtual skills building workshop on using evidence-based research for effective advocacy, for anti-slavery civil society organisations in Asia, including members of the 8.7 Network. On 12 August 2021, CHRI UK organised a workshop on the same theme for CSOs in the East Africa Region. These workshops were tailored to suit the needs of the participants and integrated a participatory approach.

On 30 July 2021, CHRI contributed to a seminar in partnership with Commonwealth Judicial Education Institute to raise awareness on issues of human trafficking relating to the criminal justice. The virtual event was hosted by CHRI with 48 attendees from the judiciary and judicial training institutes across the Commonwealth.

On 17 February 2022, at the request of the Ghana Right to Information (RTI) Commission, CHRI organised a virtual experience sharing and learning session between Ghana's RTI Commission and RTI experts in India. The session was the second of such interactions providing technical support to the RTI Commission for the effective implementation of Ghana's Right to Information Act (Act 989) which was passed in 2019.

Support to CHRI Offices

CHRI London also continued to support the other CHRI offices as requested, to achieve the practical realisation of human rights across the Commonwealth, through evidence based advocacy, research, multi-stakeholder engagement, convening and capacity building of local groups, and public education and engagement.

CHRI Human Rights Update

CHRI London continued to produce the Commonwealth Human Rights Update on a weekly basis, disseminating news related to human rights across the Commonwealth to over 700 subscribers.

Public benefit

The trustees have had regard to Charity Commission guidance on public benefit and consider that the objectives, aims and achievements of the charity described in the report enable it to meet its duty to the Charity Commission as per section 17 of the Charities Act 2011, and to the benefit of the public.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

FINANCIAL REVIEW

Financial Review

General unrestricted funds of £8,702 (2021: £10,350) are held at the year end.

There are £100,915 (2021: £60,178) of restricted funds at the year end.

Restricted funds are made up of Foundation Open Society Institute (FOSI) £27,945 (2021: £33,195), Minderoo Foundation £17,190 (2021: £nil), Canadian Department of Foreign Affairs, Trade and Development (CDFATD) £1,867 (2021: £2,532), The T.U.U.T Charitable Trust £16,408 (2021: £1,667), The Margaret Anstee Centre (MAC) £26,246 (2021: £18,764), National Endowment for Democracy £11,259 (2021: £nil) and Matrix Chambers £nil (2021: £4,020).

The FOSI fund is to cover general operations, including human resources and fact-finding initiatives to support the realisation of human rights in the Commonwealth.

The National Endowment for Democracy fund supports a project which engages and equips the media and civil society actors to tackle misinformation and disinformation in news reporting and research.

The Minderoo Foundation fund supports work in tracking Commonwealth governments' responses to achieve SDG Target 8.7 to eradicate contemporary forms of slavery, through research, advocacy and capacity building.

The CDFATD fund is aimed to ensure the practical realisation of the rights of women prisoners in three Indian states, through policy engagement with prison departments and legal service authorities.

The T.U.U.T Charitable Trust fund supports research and communications relating to the programme on the eradication of contemporary forms of slavery.

The MAC fund supports the project 'Strengthening the Implementation and Use of Right to Information Laws to Tackle Contemporary Forms of Slavery and Human Trafficking'.

The Charity's incoming resources amounted to £287,845 (2021: £232,544). Outgoing expenditure on charitable activities (excluding support costs) during the year was £245,746 (2021: £199,753).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02488240 (England and Wales)

Registered Charity number

803235

Registered office

Room 219
Senate House
Malet Place
London
WC1E 7HU

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

Trustees

Mr P Barua	Former Director, Paymek Consulting Ltd	(appointed 2 July 2020)
Mr O D Tudor	Deputy General Secretary, International Trade Union Confederation (ITUC)	(appointed 30 April 2019)
Ms E F M Kerr	Senior Global Practice Specialist (Governance), DAI	(appointed 19 December 2019)
Ms H J Ratcliffe (Treasurer)	Director, Portfolio Value Creation AgDevCO Limited	(appointed 2 July 2020)
Ms K West	Independent consultant	(appointed 30 April 2021)
Ms C V Francis	Attorney at Law, Barbados	(appointed 30 April 2021)
Mr S Tripathi	Senior Advisor, Global Issues, The Institute for Human Rights and Business	(appointed 30 April 2021)
M J D Weaver	Legal Counsel, Save the Children UK	(appointed 30 April 2021)
M J G Robbins	Former Journalist and Diplomatic Consultant	(appointed 18 November 2021)
Ms J Ewert-James	Executive Director, Freedom United	(resigned 7 April 2022)

Independent Examiner

Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 31 January 2023 and signed on its behalf by:

M J G Robbins - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMONWEALTH HUMAN RIGHTS INITIATIVE

Independent examiner's report to the trustees of Commonwealth Human Rights Initiative ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Allan BSocSc FCA
ICAEW
Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

31 January 2023

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	3,058
Charitable activities					
General		-	-	-	3,224
Foundation Open Society Institute		-	-	-	110,598
Australian Government		-	-	-	(12,296)
Minderoo Foundation		-	123,195	123,195	80,200
Department of Foreign Affairs		-	2,263	2,263	22,329
The TUUT Charitable Trust		-	18,333	18,333	1,667
The Margaret Anstee Centre		-	66,236	66,236	18,764
Matrix Chambers		-	-	-	5,000
International Trade Union Confederation		-	18,628	18,628	-
National Endowment for Democracy		-	59,190	59,190	-
Total		-	287,845	287,845	232,544
EXPENDITURE ON					
Charitable activities					
	2				
General		2,148	644	2,792	2,071
Foundation Open Society Institute		-	5,250	5,250	82,427
Minderoo Foundation		-	105,736	105,736	95,837
Department of Foreign Affairs		-	2,401	2,401	20,567
The TUUT Charitable Trust		-	3,591	3,591	-
The Margaret Anstee Centre		-	58,704	58,704	-
Matrix Chambers		-	4,020	4,020	981
International Trade Union Confederation		-	18,628	18,628	-
National Endowment for Democracy		-	47,634	47,634	-
Total		2,148	246,608	248,756	201,883
NET INCOME/(EXPENDITURE)		(2,148)	41,237	39,089	30,661
Transfers between funds	7	500	(500)	-	-
Net movement in funds		(1,648)	40,737	39,089	30,661
RECONCILIATION OF FUNDS					
Total funds brought forward		10,350	60,178	70,528	39,867
TOTAL FUNDS CARRIED FORWARD		8,702	100,915	109,617	70,528

The notes form part of these financial statements

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**BALANCE SHEET
31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	5	-	-	-	6,887
Cash at bank		46,007	125,574	171,581	106,638
		46,007	125,574	171,581	113,525
CREDITORS					
Amounts falling due within one year	6	(37,305)	(24,659)	(61,964)	(42,997)
NET CURRENT ASSETS		8,702	100,915	109,617	70,528
TOTAL ASSETS LESS CURRENT LIABILITIES		8,702	100,915	109,617	70,528
NET ASSETS		8,702	100,915	109,617	70,528
FUNDS	7				
Unrestricted funds				8,702	10,350
Restricted funds:					
Foundation Open Society Institute				27,945	33,195
Minderoo Foundation				17,190	-
Canada Department of Foreign Affairs				1,867	2,532
The TUUT Charitable Trust				16,408	1,667
The Magaret Anstee Centre				26,246	18,764
Matrix Chambers				-	4,020
National Endowment for Democracy				11,259	-
				100,915	60,178
TOTAL FUNDS				109,617	70,528

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

COMMONWEALTH HUMAN RIGHTS INITIATIVE

BALANCE SHEET - continued
31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2023 and were signed on its behalf by:

M J G Robbins - Trustee

COMMONWEALTH HUMAN RIGHTS INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The trustees have reasonable expectation, giving consideration to the worldwide coronavirus pandemic (COVID 19), that the charity has adequate resources to continue for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
General	-	2,792	2,792
Foundation Open Society Institute	5,250	-	5,250
Minderoo Foundation	105,736	-	105,736
Department of Foreign Affairs	2,183	218	2,401
The TUUT Charitable Trust	3,591	-	3,591
The Margaret Anstee Centre	58,704	-	58,704
Matrix Chambers	4,020	-	4,020
International Trade Union Confederation	18,628	-	18,628
National Endowment for Democracy	47,634	-	47,634
	<u>245,746</u>	<u>3,010</u>	<u>248,756</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022**

2. CHARITABLE ACTIVITIES COSTS - continued

	Consultancy £	Travel £	Events £	Donations £	Interns £	IT & Comm £
General	-	-	-	-	-	-
Foundation Open Society Institute Minderoo	3,000	-	-	-	-	-
Foundation Department of Foreign Affairs	39,550	374	1,295	-	8,281	2,429
The TUUT Charitable Trust	3	100	-	2,080	-	-
The Margaret Anstee Centre	1,500	-	-	-	612	57
Matrix Chambers	4,240	-	-	26,361	-	-
International Trade Union Confederation	-	122	-	-	-	118
National Endowment for Democracy	4,530	-	-	-	2,759	-
	17,785	-	-	27,869	207	-
	<u>70,608</u>	<u>596</u>	<u>1,295</u>	<u>56,310</u>	<u>11,859</u>	<u>2,604</u>

	Policy, research & advocacy £	Programme management £	Project coordination £	Printing & promotion £	Total £
General	-	-	-	-	-
Foundation Open Society Institute Minderoo	-	2,250	-	-	5,250
Foundation Department of Foreign Affairs	11,544	11,092	31,171	-	105,736
The TUUT Charitable Trust	-	-	-	-	2,183
The Margaret Anstee Centre	1,422	-	-	-	3,591
Matrix Chambers	5,616	22,487	-	-	58,704
International Trade Union Confederation	-	-	3,780	-	4,020
National Endowment for Democracy	5,715	2,111	2,681	832	18,628
	-	1,773	-	-	47,634
	<u>24,297</u>	<u>39,713</u>	<u>37,632</u>	<u>832</u>	<u>245,746</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,056	2	3,058
Charitable activities			
General	3,224	-	3,224
Foundation Open Society Institute	-	110,598	110,598
Australian Government	-	(12,296)	(12,296)
Minderoo Foundation	-	80,200	80,200
Department of Foreign Affairs	-	22,329	22,329
The TUUT Charitable Trust	-	1,667	1,667
The Margaret Anstee Centre	-	18,764	18,764
Matrix Chambers	-	5,000	5,000
Total	<u>6,280</u>	<u>226,264</u>	<u>232,544</u>
EXPENDITURE ON			
Charitable activities			
General	2,071	-	2,071
Foundation Open Society Institute	-	82,427	82,427
Minderoo Foundation	-	95,837	95,837
Department of Foreign Affairs	-	20,567	20,567
Matrix Chambers	-	981	981
Total	<u>2,071</u>	<u>199,812</u>	<u>201,883</u>
NET INCOME	4,209	26,452	30,661
Transfers between funds	<u>(3,217)</u>	<u>3,217</u>	<u>-</u>
Net movement in funds	992	29,669	30,661
RECONCILIATION OF FUNDS			
Total funds brought forward	9,358	30,509	39,867
TOTAL FUNDS CARRIED FORWARD	<u><u>10,350</u></u>	<u><u>60,178</u></u>	<u><u>70,528</u></u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	-	6,887
	<u> </u>	<u> </u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	28,692	-
Accruals and deferred income	-	29,569
Accrued expenses	33,272	13,428
	<u> </u>	<u> </u>
	61,964	42,997
	<u> </u>	<u> </u>

Other creditors includes £28,692 (2021: £nil) owing to Commonwealth Human Rights Initiative India.

7. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	10,350	(2,148)	500	8,702
Restricted funds				
Foundation Open Society Institute	33,195	(5,250)	-	27,945
Minderoo Foundation	-	17,190	-	17,190
Canada Department of Foreign Affairs	2,532	(152)	(513)	1,867
The TUUT Charitable Trust	1,667	14,741	-	16,408
The Magaret Anstee Centre	18,764	7,482	-	26,246
Matrix Chambers	4,020	(4,020)	-	-
International Trade Union Confederation	-	(13)	13	-
National Endowment for Democracy	-	11,259	-	11,259
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	60,178	41,237	(500)	100,915
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	70,528	39,089	-	109,617
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022**

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(2,148)	(2,148)
Restricted funds			
Foundation Open Society Institute	-	(5,250)	(5,250)
Minderoo Foundation	123,196	(106,006)	17,190
Canada Department of Foreign Affairs	2,263	(2,415)	(152)
The TUUT Charitable Trust	18,332	(3,591)	14,741
The Magaret Anstee Centre	66,236	(58,754)	7,482
Matrix Chambers	-	(4,020)	(4,020)
International Trade Union Confederation	18,627	(18,640)	(13)
National Endowment for Democracy	59,191	(47,932)	11,259
	<u>287,845</u>	<u>(246,608)</u>	<u>41,237</u>
TOTAL FUNDS	<u>287,845</u>	<u>(248,756)</u>	<u>39,089</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	9,358	4,209	(3,217)	10,350
Restricted funds				
Foundation Open Society Institute	5,023	28,172	-	33,195
Australian Government	12,296	(12,296)	-	-
Minderoo Foundation	12,420	(15,637)	3,217	-
Canada Department of Foreign Affairs	770	1,762	-	2,532
The TUUT Charitable Trust	-	1,667	-	1,667
The Magaret Anstee Centre	-	18,764	-	18,764
Matrix Chambers	-	4,020	-	4,020
	<u>30,509</u>	<u>26,452</u>	<u>3,217</u>	<u>60,178</u>
TOTAL FUNDS	<u>39,867</u>	<u>30,661</u>	<u>-</u>	<u>70,528</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,280	(2,071)	4,209
Restricted funds			
Foundation Open Society Institute	110,599	(82,427)	28,172
Australian Government	(12,296)	-	(12,296)
Minderoo Foundation	80,200	(95,837)	(15,637)
Canada Department of Foreign Affairs	22,329	(20,567)	1,762
The TUUT Charitable Trust	1,667	-	1,667
The Magaret Anstee Centre	18,764	-	18,764
Matrix Chambers	5,001	(981)	4,020
	<u>226,264</u>	<u>(199,812)</u>	<u>26,452</u>
TOTAL FUNDS	<u>232,544</u>	<u>(201,883)</u>	<u>30,661</u>

The restricted funds held as at 31 March 2022 will be expended on charitable activities in future years.

8. RELATED PARTY DISCLOSURES

During the year donations totalling £35,265 (2021: £106,215) were made to Commonwealth Human Rights Initiative India, with £28,692 owing to CHRI India at the year end (£2021: £nil), as well as £21,045 donated to Commonwealth Human Rights Initiative Africa.

During the year a grant for £18,628 was received from the International Trade Union Confederation (ITUC), a related party due to one of the Trustees holding the role of Deputy Secretary General at ITUC.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022**

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	-	-	-	3,058
Charitable activities				
Grants	-	287,845	287,845	229,486
Total incoming resources	-	287,845	287,845	232,544
EXPENDITURE				
Charitable activities				
Consultancy	-	70,608	70,608	45,318
Travel & Subsistence	-	596	596	843
Events	-	1,295	1,295	47
Donations	-	56,310	56,310	106,215
Interns	-	11,859	11,859	1,417
IT and communication	-	2,604	2,604	1,471
Policy, research & advocacy	-	24,297	24,297	14,857
Programme management	-	39,713	39,713	19,932
Project coordination	-	37,632	37,632	9,653
Printing & promotion	-	832	832	-
	-	245,746	245,746	199,753
Support costs				
Finance				
Bank charges	-	644	644	202
Governance costs				
Independent examination	2,148	218	2,366	1,928
Total resources expended	2,148	246,608	248,756	201,883
Net income	(2,148)	41,237	39,089	30,661

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02488240 (England and Wales)
REGISTERED CHARITY NUMBER: 803235

COMMONWEALTH HUMAN RIGHTS INITIATIVE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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for the year ended 31 March 2021**

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COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Commonwealth Human Rights Initiative (CHRI) is an independent, non-partisan, international non-governmental organisation working for the practical realisation of human rights in the Commonwealth. It has offices in London and Accra, and is headquartered in New Delhi, India.

CHRI's objectives are to promote awareness of and adherence to the Harare Commonwealth Declaration, the Universal Declaration of Human Rights, and other internationally recognised human rights instruments, as well as domestic instruments supporting human rights in member states.

CHRI London leads on the organisation's work on Contemporary Forms of Slavery, while globally the organisation also focuses on Access to Information, Access to Justice (Prison Reform, Police Reform), and advocacy on Media Freedoms, including supporting the South Asia Media Defenders Network (SAMDEN). CHRI conducts research, evidence-based advocacy, strategic engagement, and network and capacity building.

CHRI London is also the founder and Secretariat to the Commonwealth 8.7 Network, a global network of civil society organisations working together to eradicate contemporary forms of slavery and human trafficking and achieve UN Sustainable Development Goal Target 8.7.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Significant activities

Commonwealth Heads of Government Meeting (CHOGM)

A major focal point of the year was preparation and advocacy around the Commonwealth Heads of Government Meeting which was scheduled to take place the week of 21 June 2021 in Kigali, Rwanda after being postponed the previous year. However due to the COVID-19 pandemic, CHOGM was postponed once again, resulting in the need for CHRI to adapt its activities which were focused on highlighting human rights issues and influencing proceedings at the gathering through side meetings, advocacy and a report release. The report was instead launched at a webinar to coincide with World Day Against Trafficking in Persons in July 2020.

Report on Eradicating Modern Slavery

CHRI prepared and launched an extensive Commonwealth-wide report on government progress in eradicating contemporary forms of slavery. This report was developed in collaboration with Walk Free and was launched during a virtual panel event on 30 July 2020 on the World Day against Trafficking in Persons. Speakers included the UK's Independent Anti-Slavery Commissioner and members of the Commonwealth 8.7 Network.

Commonwealth 8.7 Network

CHRI continues in the role of Secretariat to support the Commonwealth 8.7 Network. In response to the Covid-19 pandemic, CHRI facilitated a series of information-sharing meetings titled "Commonwealth 8.7 Network: Responding to COVID-19" and established a database of wide-ranging resources to support members' needs in these challenging times.

The Commonwealth 8.7 Network website (<https://www.commonwealth-87.org/>) was launched in June 2020 and a logo was designed incorporating the Sustainable Development Goals colour wheel. The 8.7 Quarterly e-newsletter was also published, spotlighting the work of members across all regions tackling issues of contemporary forms of slavery and human trafficking, sharing resources, and highlighting upcoming events and opportunities. This newsletter is disseminated to both Network members and external stakeholders.

CHRI also organised and held a series of webinars, aimed to increase the capacity of Network members on issues such as advocacy and fundraising, and also aimed to share good practice and stimulate debate with a wide range of external stakeholders on thematic issues such as children's rights and business and human rights.

The Network's management was strengthened and two new 8.7 Network sub-committees were formed: the Advocacy and Engagement Sub-Committee and the Strategy Sub-Committee.

One new associate member joined during this period. During the next period, CHRI UK will be focusing on outreach, inviting a large number of organisations across the Commonwealth to join and engage in Network activities.

International Advocacy

CHRI UK continues its international advocacy work, engaging with Commonwealth institutions and UN Human Rights mechanisms. This includes regular engagement at UN Human Rights Council (HRC) sessions, as well as engagement with Universal Periodic Review (UPR) processes, and with relevant Special Procedures. CHRI UK also engages in awareness raising and advocacy at the state level, bringing Commonwealth governments and officials into the conversation at High Level Dialogues.

Submissions and Statements

In May 2020, CHRI submitted a comment to the Committee on the Elimination of Discrimination Against Women on the Draft General Recommendation on trafficking in women and girls in the context of global migration. This submission was informed by NGOs from all five regions of the Commonwealth, with comments from members of the Commonwealth 8.7 Network in Australia, Bangladesh, Canada, Cameroon, Kenya, New Zealand, Nigeria and the United Kingdom.

In June, CHRI submitted a response to the Special Rapporteur on contemporary forms of slavery's questionnaire on the effects of COVID-19 on contemporary forms of slavery which informed (and was cited in) his thematic report to the Human Rights Council at its 45th session in September 2020.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2021

OBJECTIVES AND ACTIVITIES

In recognition of International Women's Day and Commonwealth Day on 8 March 2021, CHRI UK and the Commonwealth 8.7 Network released a joint statement to urge Commonwealth governments to fulfill their commitments to eradicate modern slavery by 2030. The statement drew upon how women and girls are disproportionately affected by contemporary forms of slavery.

On 15 March 2021, CHRI UK submitted a joint response to the Special Rapporteur on contemporary forms of slavery's call for inputs on the nexus between forced displacement and contemporary forms of slavery. The statement was prepared in cooperation with the Commonwealth 8.7 Network and included input provided by five Network members representing Australia, Canada, Nigeria and Vanuatu. The response addresses how the marginalisation and lack of protection afforded to displaced persons increases their vulnerability to contemporary forms of slavery.

UN Human Rights Council

At the Human Rights Council's 44th Regular Session in June 2020, CHRI submitted an oral statement under Agenda Item 3: Interactive Dialogue with the Special Rapporteur on trafficking in persons, especially women and children. The statement focused on the need for financial support and partnerships for civil society organisations, trafficked persons identification guidelines for first responders and the inclusion of survivors in the design, implementation and evaluation of anti-trafficking efforts.

For the UN Human Rights Council's 45th Regular Session in September 2020, CHRI UK submitted a joint written statement with the Commonwealth 8.7 Network on the Impact of COVID-19 on Contemporary Forms of Slavery, and addressed issues including access to justice, funding for support services, and the vulnerability of migrant workers. CHRI UK also presented two pre-recorded oral statements for the Interactive Dialogue with the Special Rapporteur on contemporary forms of slavery, including its causes and consequences (Agenda Item 3) at this Regular Session, following the presentation by Special Rapporteur, Tomoya Obokata, of his report addressing the impact of the coronavirus disease pandemic on contemporary forms of slavery and slavery-like practices.

On 24 September, in conjunction with the Office of the Special Rapporteur on contemporary forms of slavery and the Commonwealth 8.7 Network, CHRI London hosted a virtual side-event parallel to the UN Human Rights Council's 45th Regular Session, titled: Contemporary Forms of Slavery and COVID-19: Mitigating risks, addressing challenges, and identifying good practices. This event aimed to explore how COVID-19 has impacted, and is likely to continue to impact, both modern slavery practices and the abilities of States and CSOs to combat these while mitigating the effects of the pandemic.

In March 2021 at the 46th Regular Session of the Human Rights Council, CHRI UK prepared and presented one virtual oral statement which spoke to the impact of COVID-19 on the sale and sexual exploitation of children and specifically, how school closures and online teaching have enabled unsupervised internet use and therefore increased children's vulnerability to contemporary forms of slavery. CHRI UK highlighted its findings that indicated increased rates of cyber sex traffickers targeting children in Asia and the Caribbean and called on Commonwealth governments to work with civil society and to align their domestic legislation with international standards by criminalising child prostitution and child pornography.

High Level Political Forum

CHRI UK submitted input and participated in the review and follow up mechanisms of the Sustainable Development Goals (SDGs) - Agenda 2030. CHRI UK participated in the Africa Regional Forum from 26 to 27 February 2021, that invited CSOs in Africa to discuss the views and key messages they submitted. CHRI UK delivered a presentation that highlighted the economic impact of COVID-19 on livelihoods, particularly for vulnerable and marginalised groups, thereby heightening their risk of exploitation. CHRI UK participated in a second Regional Forum targeting CSOs in Europe, that took place from 8 to 10 March 2021. During this forum, CHRI UK submitted inputs on contemporary forms of slavery that were captured in the UN Economic Commission of Europe plenary session.

High Level Dialogues

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2021

OBJECTIVES AND ACTIVITIES

CHRI UK jointly organised and delivered two high level dialogues in March 2021 with Walk Free - one in Canberra, Australia, which was attended by representatives from 18 Commonwealth states. Another was organised and delivered virtually with a focus on Commonwealth state representatives in London, attended by 110 participants. These dialogues were entitled, 'Delivering a Common Future to Eradicate Modern Slavery'. The virtual event included exclusive interviews with H.E. Ms. Khan, President of the United Nations Human Rights Council and Rt Hon Theresa May, former Prime Minister and Member of Parliament in the UK, as well as interventions by several State officials and dignitaries.

Research

CHRI commenced work on a series of country-specific fact sheets for each of the 54 Commonwealth countries as a follow on from the research which was the basis for the Eradicating Modern Slavery report.

CHRI UK also developed a series of 20 policy recommendations that address the eradication of exploitation as part of the Melbourne University COVID-19 Assistance Research Project. This report focuses on the impact of COVID-19 on contemporary forms of slavery in global supply chains. The report illustrates the need for anti-slavery efforts which are sustainable and resilient in times of crisis, using a narrative of analytical case studies from the COVID-19 pandemic.

Support to CHRI Offices

CHRI London also continued to support the other CHRI offices as requested, to achieve the practical realization of human rights across the Commonwealth, through evidence based advocacy, research, multi-stakeholder engagement, convening and capacity building of local groups, and public education and engagement.

CHRI Human Rights Update

CHRI London continued to produce the Commonwealth Human Rights Update on a weekly basis, disseminating news related to human rights across the Commonwealth to over 760 subscribers.

Public benefit

The trustees have had regard to Charity Commission guidance on public benefit and consider that the objectives, aims and achievements of the charity described in the report enable it to meet its duty to the Charity Commission as per section 17 of the Charities Act 2011, and to the benefit of the public.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2021

FINANCIAL REVIEW

Financial Review

General unrestricted funds of £10,350 (2020: £9,358) are held at the year end.

There are £60,178 (2020: £30,509) of restricted funds at the year end.

Restricted funds are made up of Foundation Open Society Institute (FOSI) £33,195 (2020: £5,023), Australian Government £nil (2020: £12,296), Minderoo Foundation £nil (2020: £12,420), Canadian Department of Foreign Affairs, Trade and Development (CDFATD) £2,532 (2020: £770), The T.U.U.T Charitable Trust £1,667 (2020: £Nil), The Margaret Anstee Centre (MAC) £18,764 (2020: £Nil) and Matrix Chambers £4,020 (2020: £nil).

The FOSI fund is to cover general operations, including human resources and fact-finding initiatives to support the realisation of human rights in the Commonwealth.

The Australian Government funds a capacity building programme supporting civil society groups in Commonwealth Small States to engage with the UN human rights mechanisms, including the Human Rights Council.

The Minderoo Foundation fund supports work in tracking Commonwealth governments' responses to achieve SDG Target 8.7 to eradicate contemporary forms of slavery, through research, advocacy and capacity building.

The CDFATD fund is aimed to ensure the practical realisation of the rights of women prisoners in three Indian states, through policy engagement with prison departments and legal service authorities.

The ISHR fund supports capacity building on UN advocacy and civil society response to COVID-19.

The T.U.U.T Charitable Trust fund supports research and communications relating to the programme on the eradication of contemporary forms of slavery.

The MAC fund supports the project 'Strengthening the Implementation and Use of Right to Information Laws to Tackle Contemporary Forms of Slavery and Human Trafficking'.

The Charity's incoming resources amounted to £232,544 (2020: £186,980). Outgoing expenditure on charitable activities (excluding support costs) during the year was £199,753 (2020: £197,157).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02488240 (England and Wales)

Registered Charity number

803235

Registered office

Room 219
Senate House
Malet Place
London
WC1E 7HU

COMMONWEALTH HUMAN RIGHTS INITIATIVE

REPORT OF THE TRUSTEES for the year ended 31 March 2021

Trustees

Ms J Ewart-James	Executive Director of Freedom United	
Dr N O Linton	Consultant	- resigned 04.11.2020
Ms C V Francis		- appointed 30.04.2021
P Barua		
Ms K West	Independent consultant	- appointed 30.04.2021
M J D Weaver	Lawyer	- appointed 30.04.2021
O D Tudor	Trade Unionist	
Ms E F M Kerr		
Ms H J Ratcliffe	Treasurer	
R R Bourne	Retired	- resigned 02.07.2020
T Foreman	Retired	- resigned 01.05.2020
S Tripathi	Journalist	- appointed 30.04.2021

Independent Examiner

Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16 December 2021 and signed on its behalf by:

Ms J Ewart-James - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMONWEALTH HUMAN RIGHTS INITIATIVE

Independent examiner's report to the trustees of Commonwealth Human Rights Initiative ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Allan BSocSc FCA
Berringers LLP
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

16 December 2021

COMMONWEALTH HUMAN RIGHTS INITIATIVE

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,056	2	3,058	5,035
Charitable activities					
General		3,224	-	3,224	-
Foundation Open Society Institute		-	110,598	110,598	114,587
Australian Government		-	(12,296)	(12,296)	-
Minderoo Foundation		-	80,200	80,200	52,189
Department of Foreign Affairs		-	22,329	22,329	15,169
The TUUT Charitable Trust		-	1,667	1,667	-
The Margaret Anstee Centre		-	18,764	18,764	-
Matrix Chambers		-	5,000	5,000	-
Total		6,280	226,264	232,544	186,980
EXPENDITURE ON					
Charitable activities					
General	2	2,071	-	2,071	2,530
Foundation Open Society Institute		-	82,427	82,427	118,844
Australian Government		-	-	-	24,995
Minderoo Foundation		-	95,837	95,837	39,769
Department of Foreign Affairs		-	20,567	20,567	14,399
Matrix Chambers		-	981	981	-
Total		2,071	199,812	201,883	200,537
NET INCOME/(EXPENDITURE)		4,209	26,452	30,661	(13,557)
Transfers between funds	7	(3,217)	3,217	-	-
Net movement in funds		992	29,669	30,661	(13,557)
RECONCILIATION OF FUNDS					
Total funds brought forward		9,358	30,509	39,867	53,424
TOTAL FUNDS CARRIED FORWARD		10,350	60,178	70,528	39,867

The notes form part of these financial statements

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**BALANCE SHEET
31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	5	-	6,887	6,887	8,105
Cash at bank		12,210	94,428	106,638	37,729
		<u>12,210</u>	<u>101,315</u>	<u>113,525</u>	<u>45,834</u>
CREDITORS					
Amounts falling due within one year	6	(1,860)	(41,137)	(42,997)	(5,967)
		<u>10,350</u>	<u>60,178</u>	<u>70,528</u>	<u>39,867</u>
NET CURRENT ASSETS					
		<u>10,350</u>	<u>60,178</u>	<u>70,528</u>	<u>39,867</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>10,350</u>	<u>60,178</u>	<u>70,528</u>	<u>39,867</u>
NET ASSETS					
		<u>10,350</u>	<u>60,178</u>	<u>70,528</u>	<u>39,867</u>
FUNDS	7				
Unrestricted funds				10,350	9,358
Restricted funds:					
Foundation Open Society Institute				33,195	5,023
Australian Government				-	12,296
Minderoo Foundation				-	12,420
Canada Department of Foreign Affairs				2,532	770
The TUUT Charitable Trust				1,667	-
The Margaret Anstee Centre				18,764	-
Matrix Chambers				4,020	-
				<u>60,178</u>	<u>30,509</u>
TOTAL FUNDS				<u>70,528</u>	<u>39,867</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

COMMONWEALTH HUMAN RIGHTS INITIATIVE

BALANCE SHEET - continued
31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 December 2021 and were signed on its behalf by:

J Ewart-James - Trustee

COMMONWEALTH HUMAN RIGHTS INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The trustees have reasonable expectation, giving consideration to the worldwide coronavirus pandemic (COVID 19), that the charity has adequate resources to continue for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
General	-	2,071	2,071
Foundation Open Society Institute	82,427	-	82,427
Minderoo Foundation	95,778	59	95,837
Department of Foreign Affairs	20,567	-	20,567
Matrix Chambers	981	-	981
	<u>199,753</u>	<u>2,130</u>	<u>201,883</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**

2. CHARITABLE ACTIVITIES COSTS - continued

	Consultancy £	IT and communication £	Events £	Travel £	Donations £	Support Costs £	Totals £
General Foundation	-	-	-	-	-	2,071	2,071
Open Society Institute	(3,833)	-	-	612	85,648	-	82,427
Australian Government	-	-	-	-	-	-	-
Minderoo Foundation	94,389	1,110	47	231	-	59	95,836
Matrix Chambers	621	360	-	-	-	-	981
Department of Foreign Affairs	-	-	-	-	20,567	-	20,567
	<u>91,177</u>	<u>1,470</u>	<u>47</u>	<u>843</u>	<u>106,215</u>	<u>2,130</u>	<u>201,882</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,035	-	5,035
Charitable activities			
Foundation Open Society Institute	-	114,587	114,587
Minderoo Foundation	-	52,189	52,189
Department of Foreign Affairs	-	15,169	15,169
Total	<u>5,035</u>	<u>181,945</u>	<u>186,980</u>
EXPENDITURE ON			
Charitable activities			
General	2,530	-	2,530
Foundation Open Society Institute	-	118,844	118,844
Australian Government	-	24,995	24,995
Minderoo Foundation	-	39,769	39,769
Department of Foreign Affairs	-	14,399	14,399
Total	<u>2,530</u>	<u>198,007</u>	<u>200,537</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	2,505	(16,062)	(13,557)
Transfers between funds	6,263	(6,263)	-
Net movement in funds	8,768	(22,325)	(13,557)
RECONCILIATION OF FUNDS			
Total funds brought forward	590	52,834	53,424
TOTAL FUNDS CARRIED FORWARD	9,358	30,509	39,867

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	6,887	8,105

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	29,569	-
Accrued expenses	13,428	5,967
	42,997	5,967

7. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	9,358	4,209	(3,217)	10,350
Restricted funds				
Foundation Open Society Institute	5,023	28,172	-	33,195
Australian Government	12,296	(12,296)	-	-
Minderoo Foundation	12,420	(15,637)	3,217	-
Canada Department of Foreign Affairs	770	1,762	-	2,532
The TUUT Charitable Trust	-	1,667	-	1,667
The Margaret Anstee Centre	-	18,764	-	18,764
Matrix Chambers	-	4,020	-	4,020
	30,509	26,452	3,217	60,178
TOTAL FUNDS	39,867	30,661	-	70,528

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,280	(2,071)	4,209
Restricted funds			
Foundation Open Society Institute	110,599	(82,427)	28,172
Australian Government	(12,296)	-	(12,296)
Minderoo Foundation	80,200	(95,837)	(15,637)
Canada Department of Foreign Affairs	22,329	(20,567)	1,762
The TUUT Charitable Trust	1,667	-	1,667
The Margaret Anstee Centre	18,764	-	18,764
Matrix Chambers	5,001	(981)	4,020
	<u>226,264</u>	<u>(199,812)</u>	<u>26,452</u>
TOTAL FUNDS	<u>232,544</u>	<u>(201,883)</u>	<u>30,661</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	590	2,505	6,263	9,358
Restricted funds				
Gambia	6,263	-	(6,263)	-
Foundation Open Society Institute	9,280	(4,257)	-	5,023
Australian Government	37,291	(24,995)	-	12,296
Minderoo Foundation	-	12,420	-	12,420
Canada Department of Foreign Affairs	-	770	-	770
	<u>52,834</u>	<u>(16,062)</u>	<u>(6,263)</u>	<u>30,509</u>
TOTAL FUNDS	<u>53,424</u>	<u>(13,557)</u>	<u>-</u>	<u>39,867</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2021

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,035	(2,530)	2,505
Restricted funds			
Foundation Open Society Institute	114,587	(118,844)	(4,257)
Australian Government	-	(24,995)	(24,995)
Minderoo Foundation	52,189	(39,769)	12,420
Canada Department of Foreign Affairs	15,169	(14,399)	770
	<u>181,945</u>	<u>(198,007)</u>	<u>(16,062)</u>
TOTAL FUNDS	<u><u>186,980</u></u>	<u><u>(200,537)</u></u>	<u><u>(13,557)</u></u>

The trustees have deemed the Gambia restricted fund to now be considered as unrestricted. The transfer between funds reflects this.

8. RELATED PARTY DISCLOSURES

During the year donations totalling £106,215 (2020: £118,158) were made to Commonwealth Human Rights Initiative India.

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	3,056	2	3,058	5,035
Charitable activities				
Grants	3,224	226,262	229,486	181,945
Total incoming resources	6,280	226,264	232,544	186,980
EXPENDITURE				
Charitable activities				
Consultancy	-	91,177	91,177	59,400
Travel & Subsistence	-	843	843	18,392
Events	-	47	47	1,207
Donations	-	106,215	106,215	118,158
IT and communication	-	1,471	1,471	-
	-	199,753	199,753	197,157
Support costs				
Finance				
Bank charges	143	59	202	222
Other				
Sundries	-	-	-	998
Other 3				
Independent examiner	1,928	-	1,928	2,160
Total resources expended	2,071	199,812	201,883	200,537
Net (expenditure)/income	4,209	26,452	30,661	(13,557)