

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 (RCEM) for Europe. CHRI participated in meetings of the NGO Major Group and RCEM 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 RCEM.

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
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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
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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		<u>192</u>	<u>230,095</u>	<u>230,287</u>	<u>287,845</u>
EXPENDITURE ON					
Charitable activities	3				
General		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		<u>2,337</u>	<u>264,361</u>	<u>266,698</u>	<u>248,756</u>
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		<u><u>6,557</u></u>	<u><u>66,649</u></u>	<u><u>73,206</u></u>	<u><u>109,617</u></u>

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	<u>-</u>	<u>287,845</u>	<u>287,845</u>
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	<u>2,148</u>	<u>246,608</u>	<u>248,756</u>
NET INCOME/(EXPENDITURE)	(2,148)	41,237	39,089
Transfers between funds	<u>500</u>	<u>(500)</u>	<u>-</u>
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	<u><u>8,702</u></u>	<u><u>100,915</u></u>	<u><u>109,617</u></u>

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