

**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**

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 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

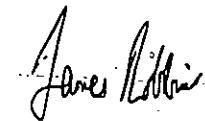
|                                                        |                                                                            |                              |
|--------------------------------------------------------|----------------------------------------------------------------------------|------------------------------|
| 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<br>(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 on .....23 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').

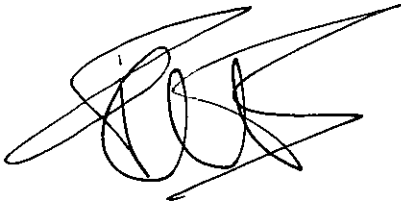
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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<br>fund<br>£ | Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|----------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                           |                          |                             |                             |
| <b>Charitable activities</b>           |       |                           |                          |                             |                             |
| 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                         |
| <b>Total</b>                           |       | <b>2,086</b>              | <b>85,134</b>            | <b>87,220</b>               | <b>230,287</b>              |
| <b>EXPENDITURE ON</b>                  |       |                           |                          |                             |                             |
| <b>Charitable activities</b>           |       |                           |                          |                             |                             |
| 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                         | -                           |
| <b>Total</b>                           |       | <b>8,643</b>              | <b>143,309</b>           | <b>151,952</b>              | <b>266,698</b>              |
| <b>NET INCOME/(EXPENDITURE)</b>        |       | <b>(6,557)</b>            | <b>(58,175)</b>          | <b>(64,732)</b>             | <b>(36,411)</b>             |
| <b>RECONCILIATION OF FUNDS</b>         |       |                           |                          |                             |                             |
| Total funds brought forward            |       | 6,557                     | 66,649                   | 73,206                      | 109,617                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b>     |       | <b>-</b>                  | <b>8,474</b>             | <b>8,474</b>                | <b>73,206</b>               |

The notes form part of these financial statements

# COMMONWEALTH HUMAN RIGHTS INITIATIVE

## BALANCE SHEET 31 March 2024

|                                                  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                            |       |                           |                          |                             |                             |
| 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>              |
| <b>CREDITORS</b>                                 |       |                           |                          |                             |                             |
| 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>               |
| <b>NET CURRENT ASSETS</b>                        |       |                           |                          |                             |                             |
|                                                  |       | <u>-</u>                  | <u>8,474</u>             | <u>8,474</u>                | <u>73,206</u>               |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       |                           |                          |                             |                             |
|                                                  |       | <u>-</u>                  | <u>8,474</u>             | <u>8,474</u>                | <u>73,206</u>               |
| <b>NET ASSETS</b>                                |       |                           |                          |                             |                             |
|                                                  |       | <u>-</u>                  | <u>8,474</u>             | <u>8,474</u>                | <u>73,206</u>               |
| <b>FUNDS</b>                                     | 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>               |
| <b>TOTAL FUNDS</b>                               |       |                           |                          | <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.

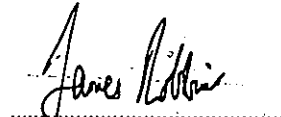
The notes form part of these financial statements

**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 on .....23 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<br>funds | Restricted<br>funds | 2024<br>Total<br>funds | 2023<br>Total<br>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<br>Costs<br>£ | Support<br>costs<br>£ | Totals<br>£    |
|-------------------------------------------|----------------------|-----------------------|----------------|
| 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<br>Association | 504                  | -                     | 504            |
|                                           | <u>147,963</u>       | <u>3,989</u>          | <u>151,952</u> |

#### Analysis of direct costs

|                                           | Consultancy<br>£ | Travel<br>£  | Events<br>£  | Interns<br>£ | IT & Comm.<br>£ |
|-------------------------------------------|------------------|--------------|--------------|--------------|-----------------|
| Minderoo Foundation                       | 31,100           | 1,099        | -            | 3,348        | 1,883           |
| National Endowment for<br>Democracy       | 16,673           | 434          | -            | -            | -               |
| Freedom Fund                              | 22,650           | 5,890        | 3,067        | 463          | -               |
| Commonwealth Parliamentary<br>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,<br>research &<br>advocacy<br>£ | Programme<br>mgmt.<br>£ | Project<br>coordination<br>£ | Finance<br>&<br>operations<br>£ | Total<br>£     |
|-------------------------------------------|----------------------------------------|-------------------------|------------------------------|---------------------------------|----------------|
| Minderoo Foundation                       | 578                                    | 24,795                  | 3,589                        | 270                             | 66,662         |
| National Endowment for<br>Democracy       | -                                      | 9,263                   | 1,833                        | 2,318                           | 30,521         |
| Freedom Fund                              | 30                                     | 9,198                   | 3,839                        | -                               | 45,137         |
| Commonwealth Parliamentary<br>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<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£  |
|------------------------------------|---------------------------|--------------------------|----------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |                          |                      |
| <b>Charitable activities</b>       |                           |                          |                      |
| Minderoo Foundation                | -                         | 138,577                  | 138,577              |
| National Endowment for Democracy   | -                         | 67,552                   | 67,552               |
| Freedom Fund                       | -                         | 23,966                   | 23,966               |
| Investment income                  | 192                       | -                        | 192                  |
| <b>Total</b>                       | <u>192</u>                | <u>230,095</u>           | <u>230,287</u>       |
| <b>EXPENDITURE ON</b>              |                           |                          |                      |
| <b>Charitable activities</b>       |                           |                          |                      |
| 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               |
| <b>Total</b>                       | <u>2,337</u>              | <u>264,361</u>           | <u>266,698</u>       |
| <b>NET INCOME/(EXPENDITURE)</b>    | (2,145)                   | (34,266)                 | (36,411)             |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                          |                      |
| Total funds brought forward        | 8,702                     | 100,915                  | 109,617              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <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

|                                                          |                   |                   |
|----------------------------------------------------------|-------------------|-------------------|
| <b>6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>   | <b>2024</b>       | <b>2023</b>       |
|                                                          | <b>£</b>          | <b>£</b>          |
| Prepayments and accrued income                           | -                 | 35,828            |
|                                                          | <u>          </u> | <u>          </u> |
| <b>7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> | <b>2024</b>       | <b>2023</b>       |
|                                                          | <b>£</b>          | <b>£</b>          |
| 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.

|                                        |                   |                             |                   |
|----------------------------------------|-------------------|-----------------------------|-------------------|
| <b>8. MOVEMENT IN FUNDS</b>            |                   |                             |                   |
|                                        | At 1.4.23         | Net<br>movement<br>in funds | At<br>31.3.24     |
|                                        | £                 | £                           | £                 |
| <b>Unrestricted funds</b>              |                   |                             |                   |
| General fund                           | 6,557             | (6,557)                     | -                 |
| <b>Restricted funds</b>                |                   |                             |                   |
| 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>          </u> | <u>          </u>           | <u>          </u> |
|                                        | 66,649            | (58,175)                    | 8,474             |
| <b>TOTAL FUNDS</b>                     | <u>73,206</u>     | <u>(64,732)</u>             | <u>8,474</u>      |

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

|                                        |                       |                       |                      |
|----------------------------------------|-----------------------|-----------------------|----------------------|
|                                        | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|                                        | £                     | £                     | £                    |
| <b>Unrestricted funds</b>              |                       |                       |                      |
| General fund                           | 2,086                 | (8,643)               | (6,557)              |
| <b>Restricted funds</b>                |                       |                       |                      |
| 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>          </u>     | <u>          </u>     | <u>          </u>    |
|                                        | 85,134                | (143,309)             | (58,175)             |
| <b>TOTAL FUNDS</b>                     | <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.23<br>£ |
|--------------------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b>            |                |                                  |                    |
| General fund                         | 8,702          | (2,145)                          | 6,557              |
| <b>Restricted funds</b>              |                |                                  |                    |
| 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>      |
| <b>TOTAL FUNDS</b>                   | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>            |                            |                            |                           |
| General fund                         | 192                        | (2,337)                    | (2,145)                   |
| <b>Restricted funds</b>              |                            |                            |                           |
| 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>           |
| <b>TOTAL FUNDS</b>                   | <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<br>funds<br>£ | Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|---------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS</b>    |                            |                          |                             |                             |
| <b>Investment income</b>        |                            |                          |                             |                             |
| Deposit account interest        | 172                        | -                        | 172                         | 192                         |
| <b>Charitable activities</b>    |                            |                          |                             |                             |
| 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>              |
| <b>Total incoming resources</b> | <b>2,086</b>               | <b>85,134</b>            | <b>87,220</b>               | <b>230,287</b>              |
| <b>EXPENDITURE</b>              |                            |                          |                             |                             |
| <b>Charitable activities</b>    |                            |                          |                             |                             |
| 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>              |
| <b>Support costs</b>            |                            |                          |                             |                             |
| <b>Finance</b>                  |                            |                          |                             |                             |
| Bank charges                    | 264                        | 485                      | 749                         | 1,131                       |
| <b>Governance costs</b>         |                            |                          |                             |                             |
| Independent examination         | 3,240                      | -                        | 3,240                       | 2,253                       |
| <b>Total resources expended</b> | <b>8,643</b>               | <b>143,309</b>           | <b>151,952</b>              | <b>266,698</b>              |
| <b>Net (expenditure)/income</b> | <b>(6,557)</b>             | <b>(58,175)</b>          | <b>(64,732)</b>             | <b>(36,411)</b>             |

This page does not form part of the statutory financial statements