

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

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

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

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

Significant activities

Commonwealth Heads of Government Meeting (CHOGM) 2024

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

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

Promoting human rights in the Commonwealth

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

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

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

OBJECTIVES AND ACTIVITIES

Significant activities continued...

Freedom of expression and media freedom

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

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

Commonwealth 8.7 Network

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

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

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

International advocacy and capacity building

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

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

Public benefit

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

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

FINANCIAL REVIEW

Financial Review

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02488240 (England and Wales)

Registered Charity number

803235

Registered office

Room 219
Senate House
Malet Place
London
WC1E 7HU

Trustees

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

Independent Examiner

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

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

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

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

O D Tudor - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

31 March 2026

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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

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

The notes form part of these financial statements

BALANCE SHEET
31 March 2025

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

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

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

The trustees acknowledge their responsibilities for

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

BALANCE SHEET - continued
31 March 2025

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

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

O D Tudor - Trustee

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Taxation

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

Fund accounting

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

Going concern

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

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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

2. INVESTMENT INCOME

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

3. CHARITABLE ACTIVITIES COSTS

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

Analysis of direct costs

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

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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

4. TRUSTEES' REMUNERATION AND BENEFITS

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

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

8. MOVEMENT IN FUNDS

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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

8. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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

8. MOVEMENT IN FUNDS - continued

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

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

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

9. RELATED PARTY DISCLOSURES

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

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