

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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 MARCH 2018
FOR
COMMONWEALTH HUMAN RIGHTS
INITIATIVE**

F W Berringer & Co
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

COMMONWEALTH HUMAN RIGHTS INITIATIVE
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for the year ended 31 March 2018

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COMMONWEALTH HUMAN RIGHTS INITIATIVE
REPORT OF THE TRUSTEES
for the year ended 31 March 2018

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 2018. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

Significant activities

The main focus of the year was preparation and advocacy in advance of the Commonwealth Heads of Government meeting (CHOGM), scheduled for April 2018 in London. This work was in two distinct elements:

1. Advocacy around SDG8.7

CHRI collaborated with the Commonwealth Secretariat, civil society organisations working on SDG8.7, and researchers at the London School of Economics to advocate for action on SDG Target 8.7, the issues within which disproportionately affect Commonwealth member countries, at the 2018 CHOGM.

CHRI produced the first report which put the issues into a Commonwealth context which was launched at a high profile event headlined by 2014 Nobel Peace Prize laureate Kailash Satyarthi and Urmila Bhoola, UN Special Rapporteur on Contemporary forms of Slavery. Separately, advocacy was conducted with the UK government team preparing the summit and with other member states. CHRI also led the civil society group which prepared the official civil society submission to the CHOGM and which presented to senior official preparing the Summit agenda and communiqué.

2. Other work around CHOGM

In advance of the CHOGM the London office led preparations for the most ambitious CHRI CHOGM programme ever. Plans and preparations were made for a Commonwealth film festival, a round table on civil society space, a prisons conference, a panel discussion on small states, and CHRI's 30th birthday party in the House of Lords.

Additionally, in response to the application from the government of The Gambia to join the Commonwealth the London office mounted a fact finding mission in November 2018. The mission engaged with the President and his cabinet, officials, Commonwealth diplomats, and representatives of the judiciary, parliament, and civil society. Following the mission, a report was prepared which was passed to the Secretary-General and Commonwealth governments.

The office continued to produce the Commonwealth daily news update and to support the other CHRI offices as requested.

**COMMONWEALTH HUMAN RIGHTS INITIATIVE
REPORT OF THE TRUSTEES
for the year ended 31 March 2018**

FINANCIAL REVIEW

Reserves policy

General unrestricted funds of £9,885 are held at the year end. Although future costs are uncertain, based on current year support costs of £2,405 there are sufficient reserves for the next 36 months of support operational costs.

There are £158,966 of restricted funds at the year end.

These are made up of Gambia £6,249, Foundation to Promote Open Society (FPOS) £133,732 and Foundation Open Society Institute (FOSI) £18,971.

The fund from FPOS is to support the charities work to realise human rights across the Commonwealth through advocacy, education, stakeholder engagement and convening local groups.

The FOSI funding is for Human resources and fact finding initiatives to help promote the commonwealth human rights initiative.

The Gambia fund is the budget remaining on Gambia's proposal to join the Commonwealth.

Financial Review

The Charities Incoming resources amounted to £209,912 (2017: £30). Outgoing expenditure on charitable activities during the year was £43,185 (2017: £13,486).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02488240 (England and Wales)

Registered Charity number

803235

Registered office

Institute of Commonwealth Studies
Senate House
Malet Place
London
WC1E 7HU

**COMMONWEALTH HUMAN RIGHTS INITIATIVE
REPORT OF THE TRUSTEES
for the year ended 31 March 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Ms C Doube	Director	- resigned 14.3.18
Ms J Ewart-James	Executive Director Of The Walk Free Move	
F Harrison	Director	- resigned 1.3.18
S U Kadri	Barrister	- resigned 27.3.18
Dr N O Linton	Consultant	
S M D Nathan	Lobbyist	- resigned 30.4.18
Ms K O'Bryne	Barrister	- resigned 31.1.18
Ms R Payne	Journalist	- resigned 30.4.18
Ms S Rigney	Academic	- resigned 30.11.17
R M J Stone	Consultant	- resigned 30.11.17
R R Bourne	Retired	
P Barua		- appointed 1.9.17
Lord A C Carlile		- appointed 26.3.18
		- resigned 19.7.18
T Foreman		- appointed 1.5.18
Ms S Lambert	Director	- appointed 1.10.18

Company Secretary

Independent examiner

F W Berringer & Co
Chartered Accountants
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 10 December 2018 and signed on its behalf by:

Ms J Ewart-James - Trustee

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

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2018.

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 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice
4. 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
F W Berringer & Co
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

10 December 2018

COMMONWEALTH HUMAN RIGHTS INITIATIVE
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2018

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	30
Charitable activities					
General		8,654	-	8,654	-
Foundation to Promote Open Society		-	144,141	144,141	-
Foundation Open Society Institute		-	47,117	47,117	-
Gambia		-	10,000	10,000	-
Total		<u>8,654</u>	<u>201,258</u>	<u>209,912</u>	<u>30</u>
EXPENDITURE ON					
Raising funds		-	88	88	69
Charitable activities					
General		2,405	767	3,172	17,461
Foundation to Promote Open Society		-	10,409	10,409	-
Foundation Open Society Institute		-	27,291	27,291	-
Gambia		-	3,737	3,737	-
Total		<u>2,405</u>	<u>42,292</u>	<u>44,697</u>	<u>17,530</u>
NET INCOME/(EXPENDITURE)		<u>6,249</u>	<u>158,966</u>	<u>165,215</u>	<u>(17,500)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>3,636</u>	<u>-</u>	<u>3,636</u>	<u>21,136</u>
TOTAL FUNDS CARRIED FORWARD		<u>9,885</u>	<u>158,966</u>	<u>168,851</u>	<u>3,636</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE
BALANCE SHEET
At 31 March 2018

		Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
	Notes				
CURRENT ASSETS					
Cash at bank		11,205	169,711	180,916	3,636
CREDITORS					
Amounts falling due within one year	4	(1,320)	(10,745)	(12,065)	-
NET CURRENT ASSETS		<u>9,885</u>	<u>158,966</u>	<u>168,851</u>	<u>3,636</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,885</u>	<u>158,966</u>	<u>168,851</u>	<u>3,636</u>
NET ASSETS		<u>9,885</u>	<u>158,966</u>	<u>168,851</u>	<u>3,636</u>
FUNDS	5				
Unrestricted funds				9,885	3,636
Restricted funds:					
Gambia				6,263	-
Foundation to Promote Open Society				133,732	-
Foundation Open Society Institute				<u>18,971</u>	<u>-</u>
				<u>158,966</u>	<u>-</u>
TOTAL FUNDS				<u>168,851</u>	<u>3,636</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE
BALANCE SHEET - CONTINUED
At 31 March 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 10 December 2018 and were signed on its behalf by:

Ms J Ewart-James -Trustee

COMMONWEALTH HUMAN RIGHTS INITIATIVE
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2018

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 2015)', 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30	-	30
Total	30	-	30
EXPENDITURE ON			
Raising funds	69	-	69
Charitable activities			
Carried forward			

COMMONWEALTH HUMAN RIGHTS INITIATIVE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2018

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Brought forward			
General	17,461	-	17,461
Total	<u>17,530</u>	<u>-</u>	<u>17,530</u>
NET INCOME/(EXPENDITURE)	(17,500)	-	(17,500)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>21,136</u>	<u>-</u>	<u>21,136</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>3,636</u></u>	<u><u>-</u></u>	<u><u>3,636</u></u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Accrued expenses	<u>12,065</u>	<u>-</u>

5. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted funds			
General fund	3,636	6,249	9,885
Restricted funds			
Gambia	-	6,263	6,263
Foundation to Promote Open Society	-	133,732	133,732
Foundation Open Society Institute	<u>-</u>	<u>18,971</u>	<u>18,971</u>
	-	158,966	158,966
TOTAL FUNDS	<u><u>3,636</u></u>	<u><u>165,215</u></u>	<u><u>168,851</u></u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2018

5. 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	8,654	(2,405)	6,249
Restricted funds			
Gambia	10,000	(3,737)	6,263
Foundation to Promote Open Society	144,141	(10,409)	133,732
Foundation Open Society Institute	47,117	(28,146)	18,971
	<u>201,258</u>	<u>(42,292)</u>	<u>158,966</u>
TOTAL FUNDS	<u>209,912</u>	<u>(44,697)</u>	<u>165,215</u>

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted Funds			
General fund	21,136	(17,500)	3,636
TOTAL FUNDS	<u>21,136</u>	<u>(17,500)</u>	<u>3,636</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30	(17,530)	(17,500)
TOTAL FUNDS	<u>30</u>	<u>(17,530)</u>	<u>(17,500)</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

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.