

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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**REPORT OF THE TRUSTEES
for the year ended 31 March 2022**

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

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

Significant activities

Commonwealth Heads of Government Meeting (CHOGM)

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

Commonwealth 8.7 Network

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

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

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

**REPORT OF THE TRUSTEES
for the year ended 31 March 2022**

OBJECTIVES AND ACTIVITIES

Significant activities continued...

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

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

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

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

International Advocacy

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

Submissions and Statements

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

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

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

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

**REPORT OF THE TRUSTEES
for the year ended 31 March 2022**

OBJECTIVES AND ACTIVITIES

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

UN Human Rights Council

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

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

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

High Level Political Forum

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

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

National Advocacy

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

Research and Publications

**REPORT OF THE TRUSTEES
for the year ended 31 March 2022**

OBJECTIVES AND ACTIVITIES

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

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

Capacity Building

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

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

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

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

Support to CHRI Offices

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

CHRI Human Rights Update

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

Public benefit

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

**REPORT OF THE TRUSTEES
for the year ended 31 March 2022**

FINANCIAL REVIEW

Financial Review

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

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

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

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

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02488240 (England and Wales)

Registered Charity number

803235

Registered office

Room 219
Senate House
Malet Place
London
WC1E 7HU

**REPORT OF THE TRUSTEES
for the year ended 31 March 2022**

Trustees

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

Independent Examiner

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

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

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

M J G Robbins - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

31 January 2023

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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

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

The notes form part of these financial statements

BALANCE SHEET
31 March 2022

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

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

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

The trustees acknowledge their responsibilities for

- (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 2022

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

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

M J G Robbins - Trustee

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Taxation

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

Fund accounting

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

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

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

Going concern

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

2. CHARITABLE ACTIVITIES COSTS

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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

2. CHARITABLE ACTIVITIES COSTS - continued

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

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

7. MOVEMENT IN FUNDS

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE

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

7. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE
NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

7. MOVEMENT IN FUNDS - continued

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

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

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

8. RELATED PARTY DISCLOSURES

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

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

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