

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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 2021**

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 2021. 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 for the practical realisation of human rights in the Commonwealth. It has offices in London and Accra, and is headquartered in 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 member states.

CHRI London leads on the organisation's work on Contemporary Forms of Slavery, 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, evidence-based advocacy, strategic engagement, and network and capacity building.

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

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

OBJECTIVES AND ACTIVITIES

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. The report was instead launched at a webinar to coincide with World Day Against Trafficking in Persons in July 2020.

Report on Eradicating Modern Slavery

CHRI prepared and launched an extensive Commonwealth-wide report on government progress in eradicating contemporary forms of slavery. This report was developed in collaboration with Walk Free and was launched during a virtual panel event on 30 July 2020 on the World Day against Trafficking in Persons. Speakers included the UK's Independent Anti-Slavery Commissioner and members of the Commonwealth 8.7 Network.

Commonwealth 8.7 Network

CHRI continues in the role of Secretariat to support the Commonwealth 8.7 Network. In response to the Covid-19 pandemic, CHRI facilitated a series of information-sharing meetings titled "Commonwealth 8.7 Network: Responding to COVID-19" and established a database of wide-ranging resources to support members' needs in these challenging times.

The Commonwealth 8.7 Network website (<https://www.commonwealth-87.org/>) was launched in June 2020 and a logo was designed incorporating the Sustainable Development Goals colour wheel. The 8.7 Quarterly e-newsletter was also published, spotlighting the work of members across all regions tackling issues of contemporary forms of slavery and human trafficking, sharing resources, and highlighting upcoming events and opportunities. This newsletter is disseminated to both Network members and external stakeholders.

CHRI also organised and held a series of webinars, aimed to increase the capacity of 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.

The Network's management was strengthened and two new 8.7 Network sub-committees were formed: the Advocacy and Engagement Sub-Committee and the Strategy Sub-Committee.

One new associate member joined during this period. During the next period, CHRI UK will be focusing on outreach, inviting a large number of organisations across the Commonwealth to join and engage in Network activities.

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

In May 2020, CHRI submitted a comment to the Committee on the Elimination of Discrimination Against Women on the Draft General Recommendation on trafficking in women and girls in the context of global migration. This submission was informed by NGOs from all five regions of the Commonwealth, with comments from members of the Commonwealth 8.7 Network in Australia, Bangladesh, Canada, Cameroon, Kenya, New Zealand, Nigeria and the United Kingdom.

In June, CHRI submitted a response to the Special Rapporteur on contemporary forms of slavery's questionnaire on the effects of COVID-19 on contemporary forms of slavery which informed (and was cited in) his thematic report to the Human Rights Council at its 45th session in September 2020.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

OBJECTIVES AND ACTIVITIES

In recognition of International Women's Day and Commonwealth Day on 8 March 2021, CHRI UK and the Commonwealth 8.7 Network released a joint statement to urge Commonwealth governments to fulfill their commitments to eradicate modern slavery by 2030. The statement drew upon how women and girls are disproportionately affected by contemporary forms of slavery.

On 15 March 2021, CHRI UK submitted a joint response to the Special Rapporteur on contemporary forms of slavery's call for inputs on the nexus between forced displacement and contemporary forms of slavery. The statement was prepared in cooperation with the Commonwealth 8.7 Network and included input provided by five Network members representing Australia, Canada, Nigeria and Vanuatu. The response addresses how the marginalisation and lack of protection afforded to displaced persons increases their vulnerability to contemporary forms of slavery.

UN Human Rights Council

At the Human Rights Council's 44th Regular Session in June 2020, CHRI submitted an oral statement under Agenda Item 3: Interactive Dialogue with the Special Rapporteur on trafficking in persons, especially women and children. The statement focused on the need for financial support and partnerships for civil society organisations, trafficked persons identification guidelines for first responders and the inclusion of survivors in the design, implementation and evaluation of anti-trafficking efforts.

For the UN Human Rights Council's 45th Regular Session in September 2020, CHRI UK submitted a joint written statement with the Commonwealth 8.7 Network on the Impact of COVID-19 on Contemporary Forms of Slavery, and addressed issues including access to justice, funding for support services, and the vulnerability of migrant workers. CHRI UK also presented two pre-recorded oral statements for the Interactive Dialogue with the Special Rapporteur on contemporary forms of slavery, including its causes and consequences (Agenda Item 3) at this Regular Session, following the presentation by Special Rapporteur, Tomoya Obokata, of his report addressing the impact of the coronavirus disease pandemic on contemporary forms of slavery and slavery-like practices.

On 24 September, in conjunction with the Office of the Special Rapporteur on contemporary forms of slavery and the Commonwealth 8.7 Network, CHRI London hosted a virtual side-event parallel to the UN Human Rights Council's 45th Regular Session, titled: Contemporary Forms of Slavery and COVID-19: Mitigating risks, addressing challenges, and identifying good practices. This event aimed to explore how COVID-19 has impacted, and is likely to continue to impact, both modern slavery practices and the abilities of States and CSOs to combat these while mitigating the effects of the pandemic.

In March 2021 at the 46th Regular Session of the Human Rights Council, CHRI UK prepared and presented one virtual oral statement which spoke to the impact of COVID-19 on the sale and sexual exploitation of children and specifically, how school closures and online teaching have enabled unsupervised internet use and therefore increased children's vulnerability to contemporary forms of slavery. CHRI UK highlighted its findings that indicated increased rates of cyber sex traffickers targeting children in Asia and the Caribbean and called on Commonwealth governments to work with civil society and to align their domestic legislation with international standards by criminalising child prostitution and child pornography.

High Level Political Forum

CHRI UK submitted input and participated in the review and follow up mechanisms of the Sustainable Development Goals (SDGs) - Agenda 2030. CHRI UK participated in the Africa Regional Forum from 26 to 27 February 2021, that invited CSOs in Africa to discuss the views and key messages they submitted. CHRI UK delivered a presentation that highlighted the economic impact of COVID-19 on livelihoods, particularly for vulnerable and marginalised groups, thereby heightening their risk of exploitation. CHRI UK participated in a second Regional Forum targeting CSOs in Europe, that took place from 8 to 10 March 2021. During this forum, CHRI UK submitted inputs on contemporary forms of slavery that were captured in the UN Economic Commission of Europe plenary session.

High Level Dialogues

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

OBJECTIVES AND ACTIVITIES

CHRI UK jointly organised and delivered two high level dialogues in March 2021 with Walk Free - one in Canberra, Australia, which was attended by representatives from 18 Commonwealth states. Another was organised and delivered virtually with a focus on Commonwealth state representatives in London, attended by 110 participants. These dialogues were entitled, 'Delivering a Common Future to Eradicate Modern Slavery'. The virtual event included exclusive interviews with H.E. Ms. Khan, President of the United Nations Human Rights Council and Rt Hon Theresa May, former Prime Minister and Member of Parliament in the UK, as well as interventions by several State officials and dignitaries.

Research

CHRI commenced work on a series of country-specific fact sheets for each of the 54 Commonwealth countries as a follow on from the research which was the basis for the Eradicating Modern Slavery report.

CHRI UK also developed a series of 20 policy recommendations that address the eradication of exploitation as part of the Melbourne University COVID-19 Assistance Research Project. This report focuses on the impact of COVID-19 on contemporary forms of slavery in global supply chains. The report illustrates the need for anti-slavery efforts which are sustainable and resilient in times of crisis, using a narrative of analytical case studies from the COVID-19 pandemic.

Support to CHRI Offices

CHRI London also continued to support the other CHRI offices as requested, to achieve the practical realization 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 760 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 2021**

FINANCIAL REVIEW

Financial Review

General unrestricted funds of £10,350 (2020: £9,358) are held at the year end.

There are £60,178 (2020: £30,509) of restricted funds at the year end.

Restricted funds are made up of Foundation Open Society Institute (FOSI) £33,195 (2020: £5,023), Australian Government £nil (2020: £12,296), Minderoo Foundation £nil (2020: £12,420), Canadian Department of Foreign Affairs, Trade and Development (CDFATD) £2,532 (2020: £770), The T.U.U.T Charitable Trust £1,667 (2020: £Nil), The Margaret Anstee Centre (MAC) £18,764 (2020: £Nil) and Matrix Chambers £4,020 (2020: £nil).

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 Australian Government funds a capacity building programme supporting civil society groups in Commonwealth Small States to engage with the UN human rights mechanisms, including the Human Rights Council.

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 ISHR fund supports capacity building on UN advocacy and civil society response to COVID-19.

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 £232,544 (2020: £186,980). Outgoing expenditure on charitable activities (excluding support costs) during the year was £199,753 (2020: £197,157).

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 2021**

Trustees

Ms J Ewart-James	Executive Director of	
Dr N O Linton	Freedom United	
Ms C V Francis	Consultant	- resigned 04.11.2020
P Barua		- appointed 30.04.2021
Ms K West	Independent consultant	- appointed 30.04.2021
M J D Weaver	Lawyer	- appointed 30.04.2021
O D Tudor	Trade Unionist	
Ms E F M Kerr		
Ms H J Ratcliffe	Treasurer	
R R Bourne	Retired	- resigned 02.07.2020
T Foreman	Retired	- resigned 01.05.2020
S Tripathi	Journalist	- appointed 30.04.2021

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 16 December 2021 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 2021.

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

16 December 2021

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,056	2	3,058	5,035
Charitable activities					
General		3,224	-	3,224	-
Foundation Open Society Institute		-	110,598	110,598	114,587
Australian Government		-	(12,296)	(12,296)	-
Minderoo Foundation		-	80,200	80,200	52,189
Department of Foreign Affairs		-	22,329	22,329	15,169
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>	<u>186,980</u>
EXPENDITURE ON					
Charitable activities	2				
General		2,071	-	2,071	2,530
Foundation Open Society Institute		-	82,427	82,427	118,844
Australian Government		-	-	-	24,995
Minderoo Foundation		-	95,837	95,837	39,769
Department of Foreign Affairs		-	20,567	20,567	14,399
Matrix Chambers		-	981	981	-
Total		<u>2,071</u>	<u>199,812</u>	<u>201,883</u>	<u>200,537</u>
NET INCOME/(EXPENDITURE)		<u>4,209</u>	<u>26,452</u>	<u>30,661</u>	<u>(13,557)</u>
Transfers between funds	7	<u>(3,217)</u>	<u>3,217</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>992</u>	<u>29,669</u>	<u>30,661</u>	<u>(13,557)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>9,358</u>	<u>30,509</u>	<u>39,867</u>	<u>53,424</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>10,350</u></u>	<u><u>60,178</u></u>	<u><u>70,528</u></u>	<u><u>39,867</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	5	-	6,887	6,887	8,105
Cash at bank		<u>12,210</u>	<u>94,428</u>	<u>106,638</u>	<u>37,729</u>
		12,210	101,315	113,525	45,834
CREDITORS					
Amounts falling due within one year	6	(1,860)	(41,137)	(42,997)	(5,967)
NET CURRENT ASSETS		<u>10,350</u>	<u>60,178</u>	<u>70,528</u>	<u>39,867</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		10,350	60,178	70,528	39,867
NET ASSETS FUNDS	7	<u>10,350</u>	<u>60,178</u>	<u>70,528</u>	<u>39,867</u>
Unrestricted funds				10,350	9,358
Restricted funds:					
Foundation Open Society Institute				33,195	5,023
Australian Government				-	12,296
Minderoo Foundation				-	12,420
Canada Department of Foreign Affairs				2,532	770
The TUUT Charitable Trust				1,667	-
The Margaret Anstee Centre				18,764	-
Matrix Chambers				4,020	-
				<u>60,178</u>	<u>30,509</u>
TOTAL FUNDS				<u>70,528</u>	<u>39,867</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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 2021

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 16 December 2021 and were signed on its behalf by:

J Ewart-James - Trustee

COMMONWEALTH HUMAN RIGHTS INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

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	-	2,071	2,071
Foundation Open Society Institute	82,427	-	82,427
Minderoo Foundation	95,778	59	95,837
Department of Foreign Affairs	20,567	-	20,567
Matrix Chambers	981	-	981
	<u>199,753</u>	<u>2,130</u>	<u>201,883</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**

2. CHARITABLE ACTIVITIES COSTS - continued

	Consultancy £	IT and communication £	Events £	Travel £	Donations £	Support Costs £	Totals £
General Foundation Open Society Institute	-	-	-	-	-	2,071	2,071
Australian Government	(3,833)	-	-	612	85,648	-	82,427
Minderoo Foundation	94,389	1,110	47	231	-	59	95,836
Matrix Chambers	621	360	-	-	-	-	981
Department of Foreign Affairs	-	-	-	-	20,567	-	20,567
	<u>91,177</u>	<u>1,470</u>	<u>47</u>	<u>843</u>	<u>106,215</u>	<u>2,130</u>	<u>201,882</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,035	-	5,035
Charitable activities			
Foundation Open Society Institute	-	114,587	114,587
Minderoo Foundation	-	52,189	52,189
Department of Foreign Affairs	-	15,169	15,169
Total	<u>5,035</u>	<u>181,945</u>	<u>186,980</u>
EXPENDITURE ON			
Charitable activities			
General	2,530	-	2,530
Foundation Open Society Institute	-	118,844	118,844
Australian Government	-	24,995	24,995
Minderoo Foundation	-	39,769	39,769
Department of Foreign Affairs	-	14,399	14,399

COMMONWEALTH HUMAN RIGHTS INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	<u>2,530</u>	<u>198,007</u>	<u>200,537</u>
NET INCOME/(EXPENDITURE)	<u>2,505</u>	<u>(16,062)</u>	<u>(13,557)</u>
Transfers between funds	<u>6,263</u>	<u>(6,263)</u>	<u>-</u>
Net movement in funds	<u>8,768</u>	<u>(22,325)</u>	<u>(13,557)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	590	52,834	53,424
TOTAL FUNDS CARRIED FORWARD	<u>9,358</u>	<u>30,509</u>	<u>39,867</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>6,887</u>	<u>8,105</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	29,569	-
Accrued expenses	<u>13,428</u>	<u>5,967</u>
	<u>42,997</u>	<u>5,967</u>

7. 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 2021**

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	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>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	590	2,505	6,263	9,358
Restricted funds				
Gambia	6,263	-	(6,263)	-
Foundation Open Society Institute	9,280	(4,257)	-	5,023
Australian Government	37,291	(24,995)	-	12,296
Minderoo Foundation	-	12,420	-	12,420
Canada Department of Foreign Affairs	-	770	-	770
	<u>52,834</u>	<u>(16,062)</u>	<u>(6,263)</u>	<u>30,509</u>
TOTAL FUNDS	<u>53,424</u>	<u>(13,557)</u>	<u>-</u>	<u>39,867</u>

COMMONWEALTH HUMAN RIGHTS INITIATIVE
NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021

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	5,035	(2,530)	2,505
Restricted funds			
Foundation Open Society Institute	114,587	(118,844)	(4,257)
Australian Government	-	(24,995)	(24,995)
Minderoo Foundation	52,189	(39,769)	12,420
Canada Department of Foreign Affairs	15,169	(14,399)	770
	<u>181,945</u>	<u>(198,007)</u>	<u>(16,062)</u>
TOTAL FUNDS	<u>186,980</u>	<u>(200,537)</u>	<u>(13,557)</u>

The trustees have deemed the Gambia restricted fund to now be considered as unrestricted. The transfer between funds reflects this.

8. RELATED PARTY DISCLOSURES

During the year donations totalling £106,215 (2020: £118,158) were made to Commonwealth Human Rights Initiative India.

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