Message from the Chair and Co-Chair of SAHR

South Asians for Human Rights (SAHR) is pleased to present its annual report of work carried out during 2007.

During the year, SAHR organised national consultations in seven countries (Afghanistan, Bangladesh, India, Maldives, Nepal, Pakistan and Sri Lanka) on the right to Transparent Governance, which were strengthened by a regional consultation on Deepening Democracy, Strengthening Human Rights and Celebrating Diversity. The regional consultation was held in Lahore from 16-18 March 2007. One full day was dedicated to discuss the reports of the national consultations. Both national and regional events were well attended by a range of participants from civil society organisations, academia, the judiciary, the legal profession and the media.

SAHR also organised a three day regional workshop from 5-7 December in Kathmandu, Nepal with experts in the fields of human rights and electoral process. Experts invited from the region included a mix of election commissioners, political party representatives, election monitors, journalists and lawyers, who shared their experiences within the region on conducting free and fair elections.

The SAHR website continued to provide alerts as part of the system used to post appeals or human rights violations that demand immediate attention on the part of the human rights community worldwide.

The fact finding mission to study internal displacement in the North and East of Sri Lanka was a resounding success with the report distributed widely and gaining a great deal of coverage.

We commend the SAHR secretariat for having worked diligently in supporting the national bureaux, and the latter in helping with SAHR activities, notably the organisation of the National Consultations and Regional Consultations.

SAHR is grateful to the donor agencies for valuable funding assistance, which has facilitated our work immensely.

Chair Co-Chair
South Asians for Human Rights (SAHR) is pleased to present its annual report of work carried out during 2007.

SAHR is a democratic regional network with a large membership base of individuals and organisations committed to the promotion and protection of human rights, at both national and regional levels.

We seek to contribute to the realisation of South Asian peoples’ right to participatory democracy, good governance and justice by strengthening regional responses, including regional instruments, monitoring human rights violations, reviewing laws, policies and practices that have an adverse impact on human rights and conducting campaigns and programmes on issues of major concern in the region.

SAHR comprises both institutional and individual members. An elected bureau works as the organisation’s executive body while a membership committee oversees enrolment of members.

The SAHR Chairperson and Co-Chairperson are Mr. I. K. Gujral (former Prime Minister of India) and Dr. Hameeda Hossain of Bangladesh, respectively. The SAHR Secretariat is in Colombo, Sri Lanka with chapter offices in Dhaka, Kathmandu, Kabul, Lahore and New Delhi.

INSTITUTIONAL ACTIVITIES

Personnel

The SAHR secretariat in Colombo, Sri Lanka provides overall support to the running of the organisation with the following staff:

Ms. Shiranthi Jayatilaka (Executive Director)

Ms. Jaqueline Lyman (Communications Coordinator)

Ms. Tharangani Seneviratne (Accountant)

Mr. Roshan Manjula (Office assistant/clerk)

Coordinators for the country chapters are:

Afghanistan – Mr. Asad Katawazai

Bangladesh – Ms. Irfath Iva

India – Ms. Yaminee Jaiswal

Nepal – Mr. Netra Acharya

Pakistan – Ms. Hina Shaikh

Chapter coordinators run the offices in Dhaka, Lahore, Kathmandu, New Delhi and the newly established office in Kabul. Their work is overseen by the respective bureau members. Three new chapters were established in Maldives, Bhutan, and Afghanistan, and new SAHR Bureau members were appointed - Abdul Rahman Hotaki (Afghanistan), Aishath Velezinee (Maldives), and Teknath Rizal (Bhutan).
1. Strengthening Human Rights and Deepening Democracy
The long term objective of the programme is to strengthen human rights and contribute to a more inclusive democracy within the South Asian region by providing regional mechanisms and solutions to the issues confronting human rights and democracy, and by facilitating regional inputs to the system.

The main activities include the organisation of a regional consultation on human rights and democracy issues, the undertaking of fact-finding missions, monitoring the state of human rights and democracy in the region, publishing periodic briefing papers on key issues, highlighting violations through a web based Rapid Response Alert service, producing post-consultation publications, interacting with media, strengthening regional responses and mobilising public opinion on a regional level.

The overall objective of this programme is to celebrate diversity, strengthen human rights, and contribute to a more inclusive democracy within the South Asian region through transparent governance.

The main activities include the organisation of national and regional consultations on the Right to Transparent Governance, and a workshop of experts on Inclusive Electoral Process.
1. NATIONAL CONSULTATIONS ON RIGHT TO TRANSPARENT GOVERNANCE

Consultations on the right to transparent governance were held in Afghanistan, Bangladesh, India, Maldives, Nepal, Pakistan and Sri Lanka. The purpose of the national consultations was to prepare a set of recommendations which would eventually take the shape of a draft regional convention on the Right to Transparent Governance. These recommendations were fed into a regional consultation that was organised in Lahore in March. In the case of India and Nepal where the consultations were organised after the regional event, the findings of the larger consultation were shared with the participants at the national consultations. This was also a good exercise in visibility and outreach.

1.1 Lahore, Pakistan 20 January 2007

About 65 members participated in the national consultation which was organised in Lahore. Mr I. A. Rehman, President of the Human Rights Commission of Pakistan and SAHR Bureau Member, and Ms. Asma Jahangir, Co-Chairperson of SAHR until March 2007, briefed the participants on the background papers written by India/Sri Lanka and a discussion followed.

1.2 Dhaka, Bangladesh 6 February 2007

Mahfuz Anam, SAHR Bureau member and editor and publisher of the Daily Star opened the proceedings with an introduction of SAHR, and the importance of the issue of transparency in the regional context. More than 130 people attended the consultation, and there was good interaction between the head table and the floor.

The keynote paper on RTG in Bangladesh was delivered by Mr. Manzoor Hasan, Director, Centre for Governance Studies, BRAC University and Ms. Naomi Hossain, Team Leader, State of Governance in Bangladesh 2006 Report, Research and Evaluation Division of BRAC.

1.3 Kabul, Afghanistan 8 February 2007

A national Conference on “Right to Transparent Governance” was held in Kabul. More than 90 persons including 8 Afghan parliament members, women activists, scholars, the media, journalists, lawyers and representatives of civil society organizations actively participated. Some representatives from provincial civil society organizations were also invited to the conference to share their experiences.

The conference was moderated by Associate Professor Sarwar Mamound, Director Afghan Peace and Democracy Act (APDA) and Editor-in-Chief of Afghan Peace Act monthly journal. He spoke about the major issues which the Afghan society faces with regard to the right to governance.

1.6 Male, Maldives 21 February 2007

Ms. Aishath Velezinee, SAHR Bureau member, member of women's rights NGO Hama Jamiyya and editor of the 'Adduvas' magazine gave the opening statement. The consultation continued with the keynote speech on "Why Transparent Governance?" and further presentations. The participants then broke up into groups to discuss, after which they presented their concerns and recommendations on topics relevant to transparent governance.
1.4 Colombo, Sri Lanka 24 February 2007
The national consultation in Sri Lanka was organised in four panel sessions, spanning the areas of “Government and Social Integration”, which dealt with impact of language, gender, poverty and race on integration. “Market Economy and Corporate Governance”, which dealt with the issues of freedom, choice, bureaucracy and transparency. “Local Governance” dealt with autonomy, accountability and public participation. The session on “Civil Society and Right to Transparent Governance” dealt with the Right to Information, Citizens’ Participation and the Role of Media. The participants were actively involved in the discussions that followed each session, allowing for an environment of constructive discussions.

1.5 Kathmandu, Nepal 16 April 2007
The Consultation on “Right to Transparent Governance in the Context of Constitution Making” was conducted in Kathmandu.

Around 80 people attended the Consultation and actively participated in vibrant and stimulated discussion. Honourable Minister Krishna Bahadur Mahara, Minister of Information and Communication followed the discussion closely and communicated the stand of the government and assured the participants that the government would consider the arguments/rationale/issues raised by the participants. In the Consultation, Dr. Ram Krishna Timilsina presented a working paper while MP Mr. Radhe Shyam Adhikari, Professor Krishna Pokharel and Advocate Mr. Mihir Thakur provided their comments. Nepal Television and several National Dailies covered the elements of the seminar in detail.

1.6 New Delhi, India 16 – 17 June 2007
The two-day National Consultation on the Right to Transparent Governance in New Delhi was conducted by South Asians for Human Rights (SAHR) in collaboration with the National Campaign for People’s Right to Information (NCPRI). The objective of the National Consultation was to discuss what constitutes the Right to Transparent Governance in India. Members of various people’s movements, campaigns, and civil society organisations participated in the two-day Consultation.

Shri I K Gujral, former Prime Minister of India and Chairperson SAHR inaugurated the National Consultation. Mrs. Aruna Roy, Mr. Shanker Singh of Mazdoor Kisan Shakti Sangatha (MKSS) and Mrs. Tripurari Sharma, National School of Drama gave the keynote address.

The participants also passed a resolution to strengthen the Right to Information and to ensure the Right to Transparent Governance. Newspaper items on the event appeared in the Pioneer (June 19) & Times of India (June 20). The consultation was covered by Sahara TV and Pioneer (June 19) which reported Mr. Surya Prakash’s article referring to the discussions in the conference. The Civil Society June issue has also printed excerpts from the concept paper prepared by Messrs Roy, Dey and Dreze.
2. REGIONAL CONSULTATIONS ON RIGHT TO TRANSPARENT GOVERNANCE

2.1 Planning meeting, 14 February 2007

A planning meeting took place in New Delhi on 14 February with SAHR bureau members from the region to discuss and finalise the various aspects related to the consultation programme, focusing on diversity, human rights and democracy with special emphasis on right to transparent governance, and to decide on keynote speakers and resource persons, logistics, etc. The participants included Mr. I. K. Gujral, Mr. Kuldip Nayar, Ms. Kamla Bhasin, Justice R. Sachar, Ms. Nirmala Deshpande, Ms. Maja Dharuwala, Ms. Yamini Jaiswal and Ms. Juhi Jain, all from New Delhi. Regional participants were Ms. Asma Jahangir (Pakistan), Dr. Devendra Raj Panday (Nepal), Dr. Hameeda Hossain (Bangladesh), Mr. S. Balakrishnan (Sri Lanka) and Ms. Jacqueline Lyman (SAHR Secretariat).

2.2 Regional consultation on Deepening Democracy, Strengthening Human Rights and Celebrating Diversity

The consultation was organised in Lahore on 16-18 March 2007 and a total of 301 participants attended.

The keynote speakers were Ms. Aruna Roy (founder of the Mazdoor Kisan Shakti Sangathan in Rajasthan, India; a strong supporter of the movement for Right to Information, which succeeded in getting the Rajasthan Right to Information Bill passed), and Mr. C. K. Lal, renowned political analyst and commentator from Nepal. Subsequent sessions saw the presentation of country reports focusing on the three main themes of the conference, and group discussions on these themes.

Day 2 was devoted to plenary and group sessions on the right to transparent governance. Speakers included Ms. Suchi Pande and Mr. Vinay Mahajan of the MKSS, Gopal Thapalia of South Asian Free Media Association (SAFMA) Nepal, and Mr. J. C. Weliamuna, Executive Director of Transparency International Sri Lanka.

On Day 3, the consultation dealt with minority rights especially concerning caste, religion and ethnicity. Speaking on the subject, plenary speakers, Dr. Hameeda Hossain and Justice Rajinder Sacher related it to SAHR's fact-finding missions on minority rights in 5 South Asian countries, while panellists highlighted different aspects of these issues. Group discussions ensued and the conclusions of each group discussion were brought to the plenary session at which time the statement of the Rapporteur General was read.

2.3 Drafting of the regional convention on the right to transparent governance

A committee comprising of Mr. J. C. Weliamuna (Sri Lanka), Mr. Salman Raja (Pakistan), Dr. Devendra Panday (Nepal), Dr. Hameeda Hossain (Bangladesh) and Mr. Trilochan Sastry (India) had been constituted to draw up the final draft of recommendations and guidelines on Right to Transparent Governance. The draft will then be taken up for discussion and finalisation at the workshop on transparent governance to be held at the end of 2008. A press conference will be organised to give publicity to this event. The draft regional convention will be printed and distributed widely to the international community, international organisations, and regional bodies, local and national NGOs and to the government.
3. REGIONAL WORKSHOP OF EXPERTS ON INCLUSIVE ELECTORAL PROCESSES

A Regional Workshop of Experts on Inclusive Electoral Processes was held in Kathmandu from the 5th - 7th December 2007.

A background paper was compiled by consultant Ms Ambika Satkunanathan of Sri Lanka, with input and assistance from the country chapters of SAHR, which provided information on election experiences in South Asia. The paper was circulated amongst the participants and bureau members who were requested to send in their comments and use the paper as a main resource document to identify benchmarks and issues which would be deliberated on at the workshop.

4. FACT-FINDING MISSIONS

4.1 Bhutanese Refugee report launch

The report from a three-member mission, which visited Nepal in December 2006 to meet with Bhutanese refugees, community leaders and the media, was launched simultaneously in India on 17th June and in Nepal on the 18th of June 2007.

Ms. Pamela Philipose (Director, Women’s Feature Service and Associate Editor, Indian Express) who was a member of the team, also spoke about the SAHR report and its findings at a UNHCR function on June 20th, World Refugee Day.

4.2 IDPs in Sri Lanka

A fact-finding team drawn from South Asia visited Sri Lanka in June 2007 to study internal displacement in the North and East of Sri Lanka, which has increased alarmingly since early 2006 after the breakdown of peace talks between the government and the Liberation Tigers of Tamil Eelam (LTTE) who claim to be sole representatives of the Tamils in the island.

Three areas, namely Trincomalee in the East, Batticaloa and Ampara also in the East, and Puttalam and Mannar in the North were selected.

The report was centred on the state of displaced persons in the North and East, analysing the security condition and concerns of those living in makeshifts and camps in conflict affected areas. The usefulness of the report lies in the fact that it not only sets out the current living conditions of displaced persons, but also provides an analysis of the causes of displacement within the framework of the human security vs. militarization debate.

The report was distributed widely and has gained a great deal of coverage. It has been posted on the SAHR website www.southasianrights.org with links to other sites such as http://federalidea.com/focus/archives/132 . The Indo Asian News Service (IANS), The Hindu online edition and the Sri Lanka Daily Mirror have also carried excerpts of the report. The Sri Lanka Democracy Forum news wire on 15th August also carried extracts of the report.
5. MONITORING THE HUMAN RIGHTS SITUATION
All country chapters have been responsible for monitoring the human rights situation in their respective countries by looking through secondary sources such as newspapers, magazines, library and documentation centres, the broadcast media and the Internet. A selection of these articles which are sent to the SAHR Secretariat have been uploaded to the website. These are posted either under the ‘News from the SAHR Desk’ or ‘Regional Happenings’ sections.

The information gathered by the chapters is also used to compile the briefing papers and situation reports on a country or on a thematic basis.

6. RAPID RESPONSE ALERTS
This alert system is part of the SAHR website and has used to post appeals or human rights violations that demand immediate attention on the part of the human rights community worldwide. Specific alerts have also been sent directly to the parties that can immediately make a difference, i.e. UN Special Rapporteurs, International Crisis Group, Amnesty International, Human Rights Watch and country leaders.

7. STRENGTHENING REGIONAL RESPONSES AND MOBILISING PUBLIC OPINION ON A REGIONAL LEVEL

SAARC intervention

One of the objectives of SAHR is to maintain mutually beneficial relations with international and regional agencies such as the UN and SAARC and to promote dialogue and mutual cooperation. As a regional organisation, SAHR has attempted to influence SAARC at the relevant meetings in the region; focusing on human rights and democracy. SAHR has attempted to develop contacts with SAARC headquarters and country offices, to obtain their calendar of activities and to ensure that SAHR can effectively make a contribution to the SAARC process from a human rights perspective. On behalf of SAHR, Mr. Bhim Prasad Bhurtel from Nepal carried out an assessment of SAARC’s role. The purpose of the study was to obtain an update of SAARC processes in two matters, Democracy and Human Rights. The attempt was focused to recommend the possible role of South Asian Civil Societies to intervene on the issue.
1. PARTICIPATION IN DEMONSTRATION AGAINST EVICTION OF TAMILS
On 8 June, SAHR took part in a demonstration of NGOs and civil society to urge the Sri Lankan government to immediately stop the evictions of Tamils living in and around Colombo. The government, to ensure security in the capital and in a bid to root out LTTE elements, conducted a pre-dawn raid on several lodges and residences in predominantly Tamil neighbourhoods and sent back about 300 Tamils to areas in the North of Sri Lanka. The huge outcry from civil society, and the filing of a fundamental rights petition by a leading NGO in Colombo, which the Supreme Court upheld, led the government to hurriedly bring back most of the civilians.

2. PROTESTS ON EMERGENCY RULE IN PAKISTAN
During the period of severe political upheaval in Pakistan, the declaration of a state of emergency, the dismissal of two-thirds of the country’s senior judges including the chief justice of the Supreme Court and the arresting of lawyers, judges and opposition activists involved in mass protests; SAHR not only issued a statement condemning these undemocratic acts, calling for the release of all acting in the interest of democratic rule, but was also able to put out a flow of information from Pakistan with the help of our members there. This was made available on the SAHR website and was sent out to an email list, which generated a mutual exchange of information from other organizations on the Pakistan issue.

Further, SAHR Nepal together with Human Rights Alliance in Nepal organised a demonstration on 7 November in front of the Pakistan High Commission in Kathmandu to protest against the Emergency Rule in Pakistan.

3. DEMONSTRATION IN DEFENSE OF TASLIMA NASREEN IN NEW DELHI
On 27 November, a silent demonstration was organised by a number of organisations including SAHR, to protest against the action of the West Bengal government which removed Taslima Nasreen, Bangladeshi writer, from the state. A press release signed by all the organisations was also submitted. The government’s action was seen to be a response to the violent reaction from the All India Minority Forum.

4. PROTEST IN COLOMBO AGAINST PERSECUTION OF CIVILIANS IN BURMA
SAHR also took part in demonstrations outside the Burmese embassy in Colombo to protest against the ruthless persecution of monks and other citizens of that country who were peacefully protesting the rise in prices and the cost of living and submitted a statement to the relevant authorities asking for an end to the crackdown.

5. INTERACTION WITH MEDIA IN NEPAL
An interaction session with the media and human rights community in Nepal was organised in December 2007, and country situation reports were given by Ambika Satkunanathan (for Sri Lanka); I. A. Rehman (Pakistan); Hameeda Hossain (Bangladesh) and Abdul Rahman Hotaki (Afghanistan).
Apart from the National Consultations on “Right to Transparent Governance”, and the fact finding missions in the various countries; each chapter has been involved in several other activities to promote and protect Human Rights in the region.

**Bangladesh** - A general members meeting was organized on 31st July 2007. It provided a good platform to plan further activities to be carried out by the SAHR Bangladesh Chapter. The Report, Including the Excluded: Rights of Minorities in South Asia, and the Report on Internally Displaced Persons (IDPs) in Sri Lanka were also distributed.

SAHR Bangladesh also sent an appeal to the Burmese government to stop violence and accede to people’s demands for elections on the 29th of September 2007. Another statement was released, expressing concern at the decision of the Government of Bangladesh to ban the *Alpin*, a weekly magazine published by *Prothom alo*, a leading national newspaper in Bangladesh, for publishing a cartoon that was alleged to have 'hurt the religious sentiments of the people of Bangladesh' and to arrest the cartoonist Arifur Rahman.

Further, the SAHR Bangladesh Chapter published two book reviews in The Daily Star, titled "Bomb & Grenade Explosions - And Other Forms of Violence By Religious Militants in Bangladesh" & “Including the Excluded: Rights of Minorities in South Asia”.

**India** – SAHR India, Along with several civil society organizations participated in the People's SAARC organized before the SAARC summit in 2007. SAHR chairperson, Shri I.K. Gujral along with Bureau Members Ms. Kamla Bhasin, Ms. Aruna Roy and Ms. Maja Daruwala participated. Ms. Aruna Roy raised the issue of the prevailing visa restrictions in South Asia at the assembly.

Ms. Maja Daruwala, SAHR Bureau Member and Ms. Yamini Jaiswal, Coordinator, SAHR India Chapter spoke on issues in the region at an Amnesty International Conference on South Asia.

SAHR India also actively celebrated South Asians Women’s Day and Human Rights Days. A collaboration of several organizations including SAHR celebrated World Human Rights Day with SAHR chairperson inaugurating the event and Bureau members Ms. Kamla Bhasin, Ms. Maja Daruwala, Shri Kuldip Nayar, and former members Ms. Syeda Hameed, and the late Ms. Nirmala Deshpande participating in the exhibition and following events.

**Nepal** - Human Rights Activists and Civil Society members led by SAHR Bureau Member Dr. Devendra Raj Panday visited Kapilvastu where at least 31 people were killed in ethnic violence that erupted on September 16th in the aftermath of the murder of Mr. Abdul Moid Khan, an influential leader in Kapilvastu and bordering districts. After their visit, the team submitted a report to the Prime Minister Girija Prasad Koirala. PM Koirala thanked the team for providing this first hand report and expressed his commitment to attend to the victims and investigate the case.

SAHR Nepal Members Mr. Bishwa Kanta Mainali (Nepal Bar Association President), Prof. Kapil Shrestha (HR activist), Mr. Gopal Thapaliya (Journalist) and Mr. Keshav Mathema, contributed to the smooth development of the “Peace Process” along with many others through advocacy, protests, public awareness and so on.
Pakistan – the Human Rights Commission of Pakistan including some of the SAHR Bureau members have been involved in taking out a number of publications on the human rights situation there. Three such published reports were – “Slow march to gallows: death penalty in Pakistan”, "Terrorist unless proven otherwise: Human rights implication of anti-terror laws and practices in Pakistan” and “Carnage in Karachi – A city under siege”.

The Bureau members were also involved in designing advocacy tools and training material for election awareness workshops held across the country before the general elections. Several protests and rallies were also organised against the curbs on media, imposition of emergency, and deposition of the Chief Justice etc. A press conference was also held in Karachi concerning the curbs on the chief justice; calling for a return to constitutional rule. Several workshops were held throughout the year dealing with both political and social human rights issues.
Briefing Papers
- Situation report on Bhutan
- Situation report on Sri Lanka, January – June 2007
- Situation report on Nepal, January – June 2007
- Situation report on Bangladesh, January – June 2007
- Freedom of Information Legislation in Pakistan
- Fighting for and Protecting the Peoples Right to Know - India

Publications
- Sri Lanka IDP report
- Sri Lanka IDP report – Sinhala and Tamil translations
- No Gross National Happiness for Bhutanese Refugees
INDEPENDENT AUDITORS REPORT

TO THE MEMBERS OF SOUTH ASIANS FOR HUMAN RIGHTS

1. **Report on the Financial Statements**
   We have audited the financial statements of South Asians for Human Rights which comprise the Balance Sheet as at 31st December 2007, the Income & Expenditure Account, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory notes as set out on pages 06 to 09 of these financial statements.

2. **Bureau Members Responsibility for the Financial Statements**
   The Bureau Members are responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Accounting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

3. **Scope of Audit and Basis of Opinion**
   3.1 Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Sri Lanka Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

   3.2 An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements.

   3.3 We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit. We therefore believe that our audit provides a reasonable basis for our opinion.

4. **Opinion**
   In our opinion, so far as appears from our examination, the Organisation maintained proper accounting records for the year ended 31st December 2007, and the financial statements give a true and fair view of the state of affairs of the organisations as at 31st December 2007, and its surplus and cash flows for the year then ended, in accordance with Sri Lanka Accounting Standards.
Balance sheet as at 31st December, 2007

<table>
<thead>
<tr>
<th>Description</th>
<th>Notes</th>
<th>Actual Rs.</th>
<th>Actual US $</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Non current Assets</strong></td>
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<td>Property, Plant &amp; Equipment</td>
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<td><strong>Fund &amp; Liabilities</strong></td>
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<tr>
<td><strong>Fund</strong></td>
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<tr>
<td>Accumulated Fund</td>
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<td>Balance Brought Forward</td>
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<td>Net Surplus for the Year</td>
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<td><strong>Non Current Liabilities</strong></td>
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<td>Retirement Benefit Obligations</td>
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<td>NGO Tax Obligation</td>
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<td>Balance Payable – India</td>
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<td><strong>Total Fund &amp; Liabilities</strong></td>
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<td>20,773,454</td>
<td>192,272</td>
</tr>
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</table>

We certify that the above Balance Sheet and the related statement of Income and Expenditure to the best of our knowledge and beliefs contains true accounts of the Surplus and Cash & Cash Equivalent of the organisation.

Approved and signed for and on behalf of the organisation.
## Income and Expenditure
For the year from 01st January 2007 to 31st December 2007

<table>
<thead>
<tr>
<th>Description</th>
<th>Notes</th>
<th>Actual Rs.</th>
<th>Actual US $</th>
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<tbody>
<tr>
<td><strong>Income</strong></td>
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<td>Grants</td>
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<td>29,922,715</td>
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<td>Other Income</td>
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<td><strong>Total Income</strong></td>
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<td>Office Expenses</td>
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<td>3,591</td>
</tr>
<tr>
<td><strong>Net Surplus for the Year</strong></td>
<td></td>
<td>7,310,236</td>
<td>66,555</td>
</tr>
</tbody>
</table>
## Cash Flow Statement
For the year from 01st January 2007 to 31st December 2007

<table>
<thead>
<tr>
<th></th>
<th>Rs.</th>
<th>US $</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash Flow from Operating Activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income Over Expenditure</td>
<td>7,310,236</td>
<td>66,555</td>
</tr>
<tr>
<td>Adjustment for</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciations</td>
<td>290,556</td>
<td>2,697</td>
</tr>
<tr>
<td>Interest Income</td>
<td>(491,755)</td>
<td>(4,564)</td>
</tr>
<tr>
<td>Loss on Disposal of Fixed Assets</td>
<td>16,299</td>
<td>151</td>
</tr>
<tr>
<td><strong>Total Cash Flow from Operating Activities Before Changes in Working Capital</strong></td>
<td>7,125,336</td>
<td>64,839</td>
</tr>
</tbody>
</table>

| **Changes in Working Capital**     |       |       |
| (Increase)/ Decrease in Receivables| 227,897 | 2,170  |
| Increase/ (Decrease) in Payables  | (379,196) | (3,594) |
| **Net Cash Flow from Operating Activities** | 6,974,038 | 63,416 |

| **Cash Flow from Investing Activities** |       |       |
| Acquisition of Property, Plant & Equipment | (397,542) | (3,314) |
| Interest Received                      | 491,755  | 4,564  |
| Cash Proceeds on Disposal of Fixed Assets | 40,000  | 372   |
| **Net Cash Flow from Investing Activities** | 134,213  | 1,622  |

| **Cash Flow from Financing Activities** |       |       |
| Net Increase/ (Decrease) in Cash & Cash Equivalents | 7,108,251 | 65,038  |

| **Net Increase/ (Decrease) in Cash & Cash Equivalents** |       |       |
| Cash & Cash Equivalents at the Beginning of the Year   | 12,181,706 | 113,424 |
| Cash & Cash Equivalents at the End of the Year          | 19,289,957 | 178,462 |

| **Analysis of the Cash & Cash Equivalents** |       |       |
| USD FD A/C – 91502638005                      | 4,611,982 | 42,668 |
| USD FD A/C – 91502638006                      | 1,151,793 | 10,656 |
| USD FD A/C – 91502638007                      | 10,883,590 | 100,690 |
| LKR Savings A/C – 18 1502638 01               | 7,713     | 71    |
| Cash in Hand – Foreign Currency               | 294,329   | 2,723  |
| Current A/C                                   | 137,583   | 1,273  |
| Dollar A/C                                    | 2,190,329 | 20,264 |
| Petty Cash                                    | 12,639    | 117   |
| **Total Analysis of the Cash & Cash Equivalents** | 19,289,957 | 178,462 |
Notes to the Financial Statements
For the year from 01st January 2007 to 31st December 2007

1. Principle Accounting Policies

1.1 Basis of Accounting

The financial statements have been prepared in conformity with generally accepted accounting principles and accounting standards laid down by the Institute of Chartered Accountants of Sri Lanka which have been applied consistently on a historical cost basis, with no adjustments being made for inflationary factors affecting the financial statements.

Previous year figures and phrases have been re-arranged wherever necessary to conform to the current presentation.

2. Assets & the Basis of Their Valuation

2.1 Property, Plant & Equipment

The Property, Plant & Equipment are stated at cost of Acquisition / Transfers less depreciation. Assets received as donations during the year have been capitalized at cost determined by the association and corresponding figures are shown in the fund account created for the purpose.

Depreciation

Provision for depreciation is calculated by using a straight - line method on the cost of valuation of all property, plant & equipment in order to write off such amounts over the estimated useful economic life of such assets, from the time the assets became available for use.

The estimated useful lives of assets are as follows.

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>Useful Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office Equipment</td>
<td>Over 4 Years</td>
</tr>
<tr>
<td>Furniture &amp; Fittings</td>
<td>Over 4 Years</td>
</tr>
<tr>
<td>Computers</td>
<td>Over 4 Years</td>
</tr>
</tbody>
</table>

3. Income

Income on foreign funds are recognized on cash basis.

4. Expenditure

All Expenditure incurred during the year has been charged to the statement of income & expenditure on accrual basis.
5. **Foreign Currency Transaction**

All foreign currency transactions are converted to Sri Lanka Rupees at the rate of exchange prevailing at the time the transactions were effected.

All monetary assets and liabilities denominated in foreign currencies have been translated into local currencies, at the rate of exchange ruling at the balance sheet date while all non-monetary items are reported at the rate prevailing at the time transactions were effected.

The exchange differences arising therefrom have been dealt with in the income statement.
LIST OF BUREAU MEMBERS

AFGHANISTAN

Mr. Abdul Rahman Hotaki
Director, Afghan Organisation of Human Rights and Environmental Protection

BHUTAN

Mr. Tek Nath Rizal
Human rights activist

BANGLADESH

Dr. Hameeda Hossain
Leading women’s rights activist and Founder member of Aino Salish Kendra (ASK)

Ms. Sara Zaker
Leading theatre activist and founder member of the Liberation War Museum

INDIA

Ms. Aruna Roy
Human rights activist; Founder member, Mazdoor Kisan Shakti Sangathan (MKSS)

Mr. I. K. Gujral
Former Prime Minister and Former Foreign Minister of India; human rights activist; presently Chancellor of the Maulana Azad National Urdu University, Hyderabad

Ms. Kamla Bhasin
Women’s rights activist; freelance trainer and resource person on issues related to gender, women’s empowerment and sustainable livelihoods.

Ms. Maja Daruwala
Human rights activist; Director of Commonwealth Human Rights Initiative

MALDIVES

Ms. Aishath Velezinee
Human rights advocate

NEPAL

Dr. Devendra Raj Panday
Former Finance Secretary and Former Finance Minister of Nepal; a well-known figure in Nepal’s development and democratisation process; Chairperson of the Rural Self-Reliance Development Center (RSDC)

Ms. Mohammedi Siddiqui
Social and human rights activist

Mr. Vijay Kumar Singh
Advocate, Supreme Court of Nepal; and human rights activist.

PAKISTAN

Mr. I. A. Rehman
Director, Human Rights Commission of Pakistan and Senior Journalist

Ms. Sairah Irshad Khan
Editor, Newsline Magazine, a monthly magazine which provides political analysis.

Ms. Salima Hashmi
Artist and Professor of Art; currently Dean, Beaconhouse National University, Lahore

Mr. Salman Raja
Lawyer and human rights activist

SRI LANKA

Mr. J.C. Weliamuna
Advocate, Supreme Court of Sri Lanka, and a leading human rights lawyer; Executive Director, Transparency International, Sri Lanka

Mr. K.S. Ratnavel
Attorney-at-Law and human rights activist

Ms. Shreen Saroor
Development Worker

Ms. Sithie Tiruchelvam
Lawyer and human rights activist
Contact Details of Chapter Offices

**Afghanistan**
Asad Katawazai
National Coordinator
Email: sahrkabul@gmail.com
Tel: +93-(0)-700237413

**Bangladesh**
Irfath Iva
National Coordinator
Email: irfath76iva@yahoo.com
Tel: +880 1711 076 068

**India**
Yaminee Jaiswal
National Coordinator
Email: sahrindia@yahoo.com
Tel: +919 818 808 850

**Nepal**
Netra Acharya
National Coordinator
Email: sahrkathmandu@gmail.com
Tel: +977 014 261 988
     +98 41 449 086

**Pakistan**
Hina Shaik
National Coordinator
Email: hina@hrcp-web.org
Tel: +92 321 4224911