

# Annual Report

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# MESSAGE FROM THE CHAIR AND CO-CHAIR

South Asians for Human Rights (SAHR) is pleased to present its annual report on the initiatives taken in 2010 to promote and protect human rights in the region.

In 2010, SAHR initiated a parliament watch programme to keep a watch on, and rate, the government's performance on transparency and accountability in the legislatures in South Asia and its sensitivity to human rights issues. SAHR has also held meetings with parliamentarians and civil society on the research findings and plans to carry out advocacy campaigns in 2011.

A regional multilogue of eminent persons was held in New Delhi which brought together concerned and conscientious citizens, from different sectors of society, to identify impediments to peace and prospects for cooperation in South Asia and to suggest initiatives to move forward towards progress and cooperation in the region.

Further, a regional consultation of Citizens' Voices in November 2010 in Kathmandu, Nepal brought together approximately 150 participants from South Asian countries to discuss the "Challenges for South Asia: Human Rights and Democracy". This regional platform brought together civil society actors, human rights defenders, journalists, parliamentarians etc from all South Asian countries to discuss issues ranging from transparency and accountability of South Asian parliaments, security laws and freedom from torture, discrimination against religious minorities and internally displaced persons in South Asia.

Throughout 2010, SAHR continued to monitor and report the status of minorities in South Asia and especially how the minorities are affected during election periods. SAHR also continues to upload valuable judicial decisions on its website which would assist lawyers and human rights defenders to further strengthen their cases in defending the rights of people.

SAHR is grateful to all members who have worked with us to reach a common goal and to our donor partners for their continued funding support which has enabled us to move forward the promotion of human rights and democratic governance.

We commend the Secretariat and the national coordinators for having worked diligently in supporting the national bureaux to carry out SAHR activities.

Hina Jilani Chair Dr. Nimalka Fernando Co-Chair

# SAHR AT A GLANCE

South Asians for Human Rights (SAHR) is a democratic regional network of human rights defenders with a large membership base of individuals and organisations committed to promotion and protection of human rights at both national and regional levels.

**VISION:** A South Asian region that guarantees political, economic, social and cultural conditions for all peoples to realize their rights and live in dignity, justice and peace.

**PURPOSE:** To promote and defend the human rights of all peoples in South Asia in the political, economic, social and cultural spheres, at both the regional and national levels, by activating regional responses through regional instruments, monitoring mechanisms, legal frameworks, policies and practices.

Building on the mandate of the Neemrana Declaration, SAHR's vision captures the importance of protecting and preserving the rights of all citizens in the region. Its objectives can be summarized as seeking to:

f oster the concept of multiple South Asian identities by enabling citizens to realise their aspirations for peace, democracy, secularism, justice, and human security, while promoting pluralism in approaches towards social, political, economic and cultural development of different communities based on ethnicity, language, religion, and gender.

- ontribute to the realisation of a participatory democracy, by enabling citizens to be involved in decision making and by strengthening regional responses, 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.
- advocate for just and responsive states to take initiatives for peace and cooperation that will enable citizens to benefit from the sharing of resources, and build a just society based on non-discrimination.

SAHR's strength and legitimacy comes from its democratic structure and broad-based membership of recognised human rights defenders in the region. SAHR members, both institutional and individual, form the network's general body which currently consists of members from eight South Asian countries and a 20 member elected bureau functioning as the organisation's executive body.

# PROGRAMMES

SAHR's three key programme areas for 2009 – 2012 were developed in line with the organisation's vision, goal, and purpose.

#### **KEY PROGRAMME AREA 1: STATE, DEMOCRACY AND CITIZENS' PARTICIPATION**

**Objective:** to ensure that the power exercised through State structures and political processes is inclusive, transparent and accountable.

#### 1. PARLIAMENT WATCH

Further to the comparative study on the best parliamentary practices in the region and the right to transparent governance guidelines, SAHR planned to take these guidelines forward by undertaking a Parliamentary Watch programme.

The programme had commenced in March 2010 with the objective to keep a watch on and assess the government's performance on transparency, accountability and human rights in the legislature. The study has been implemented in Bangladesh, India, Maldives, Nepal, Pakistan and Sri Lanka and reports are being issued regularly. The research focuses on how existing laws, regulations etc. are being used to undermine democracy and transparent governance and how they deviate from proposed SAHR guidelines and the basic principles of good governance and accountability. The study also identifies and records the level of parliament's commitment to introducing legislation pertaining to governance and human rights and also its responsiveness to human rights concerns.

To advocate the research findings, SAHR has engaged with parliamentarians, members of civil society organisations and the media on different occasions. The session on "Transparency and Accountability of South Asian Parliaments" at the regional consultation in Kathmandu, November 2010, was based on the findings of the Parliament Watch research, providing room for discussion on the lack of independence and integrity in parliaments in South Asia. The manipulations in the electoral process and the lack of transparency in parliamentary affairs were some of the points brought forward by the researchers of Parliament Watch.



At the regional consultation the members of parliament (MPs) shared their experience on accountability and transparency in parliaments and highlighted the fact that committee systems and parliamentary affairs are seriously affected by the lack of commitment of MPs/legislators in addition to other concerns such as lack of resources. The discussion also focused on how and where parliaments can improve their performance and acknowledged some of the achievements of parliamentarians in advancing accountability and measures of transparency within parliaments. The parliamentarians suggested that orientation programmes should be

conducted by the civil society to better educate parliamentarians on how to address human rights matters in the parliament.

A television rendition titled "Parliament Watch" was produced by the Bangladesh chapter based on their research findings. The purpose of the documentary was to engage the general population in discussion and debate about the legislative process.

In 2011, SAHR plans to advocate the findings of Parliament Watch through further engagement with parliamentarians and other interest groups and dissemination of the findings of the reports amongst the public. A national and a regional level consultation with policy makers and other stake holders is also envisaged.

#### 2. THE REGIONAL MULTILOGUE

The South Asian Multilogue titled "Challenges to Peace and Prospects for Cooperation" was held at the India International Centre, New Delhi from the 13<sup>th</sup> to 15<sup>th</sup> September 2010.

Amongst the eminent persons participating in the multilogue were Prof. Rehman Sobhan, Dr. Kamal Hossain and Matiur Rahman from Bangladesh, senior journalist I.A. Rehman and human rights activist Hina Jilani from Pakistan, Kuldip Nayar and Siddharth Vardarajan from India, Dr. Paikiasothy Saravanamuttu and Dr. Nimalka Fernando from Sri Lanka and Prashant Jha from Nepal.



Eminent Persons discussing the "Challenges for Peace and Prospects for Cooperation" in South Asia

The objective of the conference was to stimulate discussions that could define alternative political and economic strategies for addressing the rise of terrorism and cross border violence, communal hostility and discrimination against minorities, dislocation of internally displaced persons and refugees, impunity of state instigated violence and for encouraging freedom of movement and cultural exchanges and development within South Asia that will be people centred and will protect their rights to education, health, livelihoods and shelter.

It was recognized at the multilogue that although South Asian countries share a rich diversity of cultures, religions and ethnicities, that has nurtured pluralist societies, the region today is marked by divisive relations between governments, discrimination between different communities and the persistence of poverty. There is, therefore, an urgent need for a peaceful environment, for people centred development and a meaningful realization of human rights which would lead to a reduction of poverty and promote democratic practice.

At the conclusion of the conference, a statement was drafted which was circulated widely among civil society organizations, media personnel, youth, socially committed business community and others in the South Asian region. The statement issued at the conclusion of the Multilogue can be accessed at http://www.southasianrights.org/?p=1478. The discussion points and the recommendations that were brought up have been used by participants as well as other civil society actors in their work. SAHR hopes to chalk out a further plan of action based on discussions and recommendations stemming out of the conference and compile a publication in 2011 which could be used for advocacy with senior ministers, politicians, policy makers and the media.

#### 3. REGIONAL CONSULTATION OF CITIZENS VOICES 2010

The Regional Consultation which was held from 27<sup>th</sup> to 29<sup>th</sup> November 2010 in Kathmandu, Nepal served as a forum for having a wide cross section of human rights defenders, academics, professionals and cultural activists from South Asian countries to share their knowledge and experience of strategies to promote human rights and democracy at the national and regional level. The theme of the consultation was "Challenges for South Asia: Human Rights and Democracy".



More than 150 participants engaged in in-depth discussions on effective strategies for addressing human rights issues in the region and making state institutions responsive to citizens' activism in promoting human rights and democratic practices. The areas under discussion were transparency and accountability of South Asian parliaments, security laws and freedom from torture, discrimination against religious minorities and internally displaced persons in South Asia. Speakers from Afghanistan, Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan and Sri Lanka also presented reports on the challenges for human rights and democracy in their respective countries.



Participants at the Regional Consultation

At the meeting SAHR also welcomed the SAARC Summit initiative for a Charter for Democracy but was concerned that the draft of the charter was limited to a bureaucratic exercise and did not ensure that citizen's voices were heard. In 2011 SAHR plans to prepare a publication based on the discussions and recommendations of the regional consultation. The statement issued by SAHR at the conclusion of the regional consultation can be accessed at <a href="http://www.southasianrights.org/?p=2083">http://www.southasianrights.org/?p=2083</a>

# 4. PROMOTION OF INCLUSIVE ELECTORAL PROCESS IN SOUTH ASIA, WITH REGARD TO MINORITIES

The initiative envisages advocacy based on the best practices identified by SAHR in the report titled 'Inclusive Electoral Process'. Under this theme, several activities have been undertaken. Regular news alerts have been updated on the website in 2010 on how minorities are being discriminated during elections. Two blogs have also been created on the SAHR website for sharing information on Presidential and General elections held in Sri Lanka. In addition, the Pakistan chapter has prepared a preliminary report that identifies minority groups within Pakistan, enumerates the issues surrounding fair and inclusive electoral processes by providing examples of cases and makes recommendations for promoting full electoral rights of minorities.

To carry this programme forward and advocate for inclusive electoral processes SAHR plans to provide regular updates on imminent challenges to electoral processes and minorities through the SAHR website, provide pre-election warnings on the marginalization of minorities to media, electoral monitors, authorities and civil society and develop further the set of guidelines on Inclusive Electoral Process.

#### 5. PUBLICATION AND SHARING OF RELEVANT JUDICIAL DECISIONS IN THE REGION

This is an ongoing activity under which judgements are uploaded continuously on the SAHR website. Judgements on the specific areas of abuse of power by the executive, minority rights, torture, electoral abuses etc. from Bangladesh, India, Pakistan and Sri Lanka are obtained from primary and secondary sources. SAHR believes that through the creation of a database of judgements on human rights issues it will help citizens, lawyers and members of the judiciary in the region to strengthen their own cases and be better equipped for combating state abuses of power.

#### 6. REPORTING ON THE STATUS OF MINORITIES

Country reports on the status of minorities in South Asia for 2010 have been prepared and uploaded on the SAHR website and shared with partner organisations and other human rights activists. These reports flag the main issues of minorities and provide details on how the political systems, whether electoral or authoritarian, have promoted conditions for majoritarian domination and exclusion of others.

The reports can be accessed at <a href="http://www.southasianrights.org/?page\_id=28">http://www.southasianrights.org/?page\_id=28</a>

#### KEY PROGRAMME AREA 2: IMPUNITY AND CONFLICT

**Objective:** to reduce the incidence of conflict and impunity through promoting the need for greater understanding and dialogue on pluralism and inclusive democracy, and to ensure justice to the victims through greater accountability of state actors.

Researchers from Bangladesh, India and Pakistan prepared background papers that help provide an overview on the anti terror laws in the respective countries.

These reports were presented during the session on "Security Laws and Freedom from Torture" at the regional consultation held in Kathmandu in November 2010. It was highlighted that the capacity of civil society and victims to get their concerns raised can be significantly increased by improving institutional structures that facilitate oversight. At the same time, the participants noted that advocacy efforts should also target the judiciary which often condones torture even when cases are brought to its notice. It was also noted that while the State has the powers to enact legislation to protect security and public order, there should be reasonable restrictions, leading to a further debate on whether security laws meet these restrictions or not.

It was recognized that if different investigation tools were needed for security-related crimes, then different tools were also needed for custodial crimes as most participants agreed that there is no comprehensive

thought process to the laws currently being promulgated; as they are hastily passed without public



SAHR plans to hold a regional consultation with experts on this subject to develop regional standards that safeguard human rights that States must observe when carrying out counter – terrorism measures, and thereafter disseminate and advocate for its observance.

#### **KEY PROGRAMME AREA 3: DISPLACEMENT**

**Objective:** to secure the rights of displaced peoples ensuring their dignity and proper care, maintenance, rehabilitation and their right to secure a sustainable return to their original homes.

In 2010 SAHR prepared reports on the status of internally displaced persons (IDPs) in Bangladesh, India, Pakistan and Sri Lanka and these reports were presented at the regional consultation held in Kathmandu. The meeting recognized that economic displacement is perhaps the most critical form of displacement. However, displacement as a result of natural disasters has also been assuming alarming proportions. The participants stressed that legal protection of IDPs needs to be formulated both at a national and international level.

The issue of displacement was also discussed by relevant experts at the session on "Post Conflict Displacement" at the regional multilogue. A special emphasis was placed on displacements in Sri Lanka, Pakistan and Nepal. The meeting also discussed the new IDPs that have emerged in Pakistan due to the devastation caused by the floods, and regretted that no collective action had been taken by SAARC or other regional bodies to provide support. It was thereon stated that natural or manmade calamities in any South Asian country must be treated as a matter of regional responsibility.

The discussion points and the recommendations that stem from the two regional consultations will guide SAHR's work in this area. To this end, SAHR plans to bring together individuals and organisations working on IDPs to contribute to discussion at a regional consultation. SAHR hopes this would lead to the development of best practices that can be disseminated and adopted across the region. Based on these experiences and best practices, SAHR plans to suggest means of better operationalisation and implementation of the UN Guiding Principles on the Treatment and Return of IDPs.



# SAHR ACTIVITIES

#### 1. People's SAARC

SAHR has continued to support the People's SAARC movement and the latest assembly held in April 2010 in New Delhi reaffirmed the South Asian Peoples commitment to creating a South Asia free from all forms of discrimination, exclusion and domination. Some 300 people from across South Asia from social movements, civil society organisations, labour unions, peasant organisations, women's groups, ecologists and human rights activists gathered in New Delhi from 20th April to 23rd April, 2010 as part of the process of a 'Peoples SAARC' to forge a vision for a union of South Asian peoples.

# 2. Workshop on Building Capacities, Knowledge and Perspective for People Centred Advocacy in South Asia

SAHR participated in two workshops in Bangladesh and Nepal organised by the National Centre for Advocacy Studies, India on Building Capacities, Knowledge and Perspective for People Centred Advocacy in South Asia. The objective of the workshops was to discuss and share experiences on knowledge building people centred advocacy in the fields of human rights, women's rights, minority rights and social, economic and cultural rights etc. in South Asia

The workshops aim to prepare a series of manuals on various processes, strategies and tools for people centred advocacy. SAHR's experience on advocating towards human rights, as a South Asian regional network, was shared at this workshop together with other organisations engaged in grassroots activism in Afghanistan, Bangladesh, India, Nepal and Pakistan.

#### 3. Candle Light Vigil at the Wagah Border

Some SAHR India members participated in a midnight candle light vigil which is held every 14/15<sup>th</sup> August by peace activists from both India and Pakistan. At midnight around 50 peace activists from both sides of the border walked towards the gates with candles shouting slogans of peace and friendship. This year the event was joined by a peace caravan that traveled from Mumbai to Wagah in India and from Karachi to Wagah in Pakistan. These activist carried soil from all the states covered during their journey from both sides of the border. This soil from both sides of the border was then mixed to plant a *peepal* tree at the India Pakistan border symbolizing peace, solidarity and friendship.

#### 4. SAARC Charter for Democracy

Amongst new interventions by SAHR, the draft SAARC charter for democracy, which was placed at the Inter-Governmental meeting held in Dhaka in September 2010, was studied at the regional consultation held in Kathmandu. The undemocratic nature and the lack of transparency in the drafting process of this Charter was recognized and SAHR has written to the foreign ministers and speakers of the SAARC countries and requested that the governments immediately engage parliamentarians, political parties, civil society groups, human rights activists, opinion-makers, and other concerned members of the society in the drafting process to ensure that the Charter embodies and captures the hopes and aspirations of the people of this region. The discussion points and the recommendations have been shared with the membership and other organisations and they have been requested to further build on this. SAHR will continue to work with the South Asia Centre for Policy Studies (SACEPS) in developing a set of recommendations to this draft.

# ADVOCACY CAMPAIGNS

#### 1. Press Statements

In 2010 SAHR issued press releases, memorandums to relevant authorities and alerts on its website to flag issues illustrating human rights violations that prompted collective action at varying levels, national, regional and international.

A few of the statements prepared by SAHR are

- SAHR Statement reiterating the citizen's right to a free and fair election in Sri Lanka
- The statement appealing to the Government of Bangladesh for judicial enquiry into violent clashes in Khagrachari, Bangladesh
- The statement Condemning the Attack on MTV/MBC Network Office in Sri Lanka
- The statements reiterating the citizens right to freedom of expression
- The statement welcoming the Indo-Pak Talks in June
- SAHR Appeal to release two Garment Workers in Bangladesh.
- Appeal for clemency to Rizana Nafeek
- Statement issued at on occasion of the SAARC summit meeting held in Bhutan
- Statement issued on occasion of Human Rights Day

#### 2. SAHR Newsletter

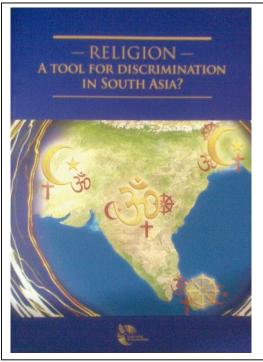
For 2010, two issues of the SAHR newsletter was released to the SAHR membership, regional NGOs, Institutions and activists involved in promoting and protecting Human Rights and Democracy in the region and other civil society organizations. The main articles for the two newsletters were written by well known journalists: Zubeida Mustafa wrote on how the war on terror in Pakistan has affected the human rights in the country and I. A. Rehman's article was titled "Can India and Pakistan look beyond disputes?" The newsletter sought to keep the members, and other relevant organisations or individuals involved in HR work, informed on violations and Human Rights issues in the region, and the role of SAHR and the work newsletters carried out by the organization. The could be accessed at http://www.southasianrights.org/?page id=28

## **PUBLICATIONS**

# Religion: A Tool for Discrimination in South Asia? (ISBN-978-955-1489-11-3)

This volume explores the use of religion in Bangladesh, India, Pakistan and Sri Lanka to discriminate between citizens. Each country chapter points to discriminatory state laws and policies that have marginalised minorities and exposed them to discrimination and violence. These biases are particularly noticeable in educational texts, curricula, education and employment policies. Religious schools in particular have a parochial approach to education and knowledge.

Dr. Vijaya Samaraweera wrote a review of the publications which was circulated widely. The review can be found at <a href="http://www.southasianrights.org/?p=2730">http://www.southasianrights.org/?p=2730</a>



# LOOKING AHEAD

SAHR's three-year strategy reflects its commitment to take the organisation into a new phase in South Asia. SAHR's vision guides the organisation's goal to contribute to a greater realisation among the citizens of South Asia on the importance of participatory democracy, pluralism, justice and peace.

#### ORGANISATIONAL/ENVIRONMENTAL / MANAGEMENT CHALLENGES:

Amongst the environmental challenges faced, the following have affected towards carrying out programme activities in the current reporting period.

- 1. Escalating tensions between governments of South Asia and the growing militarization and rise in conflict which has resulted in the restriction of movement and the non issuance of visas
- 2. Increased restrictions on NGO/INGO activities in the region

These challenges have led SAHR to look at alternate possibilities to carry out the work.

## **ORGANISATIONAL STRUCTURE**

#### The SAHR Bureau:

A new bureau was elected by the SAHR members at the General Body meeting in November in Kathmandu, Nepal and the new Chairperson and Co-Chairperson of SAHR respectively is Hina Jilani from Pakistan and Dr. Nimalka Fernando from Sri Lanka. The new bureau which consists of 20 bureau members from Afghanistan, Bangladesh, India, Maldives, Nepal, Pakistan and Sri Lanka would continue to guide the organisation to carry the work forward.



Bureau Members at a Bureau Meeting

#### **AFGHANISTAN**

#### Abdul Rahman Hotaki

Director, Afghan Organisation of Human Rights and Environmental Protection

#### Prof. Sarwar Mamound

Coordinator/Chair for the Afghan Peace and Democracy Act (APDA) and also serves as the Translation & Revision Officer of the Language Unit at the United Nations Assistance Mission in Afghanistan

#### BANGLADESH

#### Shaheen Anam

Executive Director of Manusher Jonno Foundation (MJF) and she is closely linked to the women's movement in Bangladesh, is a human rights and women rights activist and a strong advocate for the rights of marginalized communities.

#### Khushi Kabir

Chairperson of the Association of Land Reform and Development (ALRD) and a Founder Trustee of the Centre for Policy Dialogue in Bangladesh, she is currently the coordinator of Nijera Kori, Bangladesh, a position she has held since 1980, where she works directly with landless peasants, both women and men, and other marginalized and excluded communities

#### Dr. Asif Nazrul

Professor Asif Nazrul of Dhaka University is a law teacher, researcher, consultant and columnist. Prof. Nazrul has also worked as Consultant with UNDP, ADB, DANIDA, SIDA, TIB,

IUCN, Action Aid, CARE and other national and international organizations on good governance, human rights, corruption and natural resource management issues.

#### INDIA

#### Vrinda Grover

A Delhi based Human Rights lawyer she was the former Director of Multi-Action Research Group. She is presently engaged in the drafting of a law to secure accountability for communal violence.

#### Prof. Kalpana Kannabiran

A sociologist and legal researcher and is currently Director, Council for Social Development, Hyderabad. She was part of the founding faculty of NALSAR University of Law, and is a founder member of Asmita Resource Centre for Women. She was a Member of the Expert Group on the Equal Opportunity Commission, Government of India and has been an activist in the women's movement since the late 1970s.

#### Jatin Desai

An activist and journalist, and is the national joint secretary of the Pakistan-India People's Forum for Peace & Democracy. He is also a Research Associate with A Focus on the Global South, a policy research organization.

#### Yousuf Tarigami

State secretary of the Communist Party of India (M) and also a member of Jammu and Kashmir Legislative Assembly from the Kulgam constituency of South Kashmir

#### MALDIVES

#### Jennifer Latheef

Elected to the first Executive Council of the Maldivian Democratic Party and since 2007 has been involved in local and international rights campaigns working with organizations such as Amnesty International, RSF, Article 19 and Frontline Defenders. Her work concentrates on mobilizing youth activism to promote and create awareness of citizenship rights mostly through an organization called NOOR.

#### **NEPAL**

#### Vijay Singh

Advocate of the Supreme Court of Nepal and a human rights activist.

#### Dinesh Tripathi

Advocate of the Supreme Court of Nepal and a human rights lawyer for more than 15 years. He is also a regular contributor to various national newspapers and journals. He has been an active participant in the struggle towards democracy in Nepal, utilizing the rule of law to affect change, particularly since the royal coup in February of 2005.

#### PAKISTAN

#### Hina Jilani

An Advocate of the Supreme Court of Pakistan and a human rights activist. She founded the first women's law firm in Pakistan in 1980 and Pakistan's first legal aid center in 1986. She is affiliated with the United Nations Center for Human Rights, the Carter Center, and the UN Conference on Women. And was the UN Special Representative of the Secretary-General on Human Rights Defenders. In 2006, she was appointed to the UN International Fact-Finding Commission on Darfur, Sudan and in 2009 she was appointed to the UN Fact Finding Mission on the Gaza Conflict.

#### Zohra Yusuf

Council Member of the HRCP, of which she has been a member since 1988 and has also served as its Secretary-General and Vice Chair for Sindh. As a freelance journalist she writes on human rights and media-related issues.

#### **SAHR Secretariat and National Coordinators**

#### Prof. Salima Hashmi

Dean of the School of Visual Arts at the Beacon House National University. She is also a council member of Human Rights Commission of Pakistan and an activist, a painter, art educationist, writer and curator. She has also received the President's Award for Pride of Performance, Pakistan.

#### Kamran Arif

A lawyer by profession, has been associated with Human Rights Commission of Pakistan since 1992, has remained its Vice-Chair and is presently on its Executive Council. He has worked on issues relating to the rights of the religious minorities; refugees and IDPs; Elections and Electoral Laws; and the Criminal Justice System.

#### SRI LANKA

#### K. S. Ratnavale

Attorney-at-law and human rights activist.

#### Dr. Nimalka Fernando

Attorney-at-law and a women's rights activist from Sri Lanka, as well as the Chairperson of the International Movement Against all Forms of Discrimination (IMADR). She is also the Director, Women's Political Academy-Sri Lanka and has served as consultant for UNIFEM. She has participated, representing Sri Lanka and IMADR, in several UN Conferences.

#### Ambika Satkunanathan

An independent researcher who is presently a Legal Consultant at the UN, Colombo. She specializes in issues surrounding the rule of law and accountability; minority rights; conflict, peace and development; and violence against women.

#### Dr. Deepika Udagama

Former Head of Department of the Faculty of Law, University of Colombo. She was the Founder Director of the Centre for the Study of Human Rights of the University of Colombo. She was Sri Lanka's former Alternate Member to the then UN Sub-Commission on the promotion and protection of Human Rights, and the UN Sub-Commission's Special Rapporteur on Globalization and its impact on Human Rights. She currently serves on the Board of the UN Voluntary Fund for Technical Cooperation for human rights representing the Asia-Pacific region

The SAHR Secretariat in Colombo, Sri Lanka provides overall support to the running of the organisation and also coordinates work at the national level.

National Coordinators in Dhaka, Kathmandu, Lahore and New Delhi ensure contributions from their countries for SAHR regional programmes and projects, and also coordinate local-level activities.

Coordinator - Brindhini Peiris

Office Assistant - Roshan Manjula

#### **SAHR Secretariat**

Executive Director - Shiranthi Jayatilaka Regional Coordinator - Buveendra Illangage Communications Coordinator - Deekshya Illangasinghe

#### **National Coordinators**

Bangladesh - Irfath Iva

India – Garima Shrivastava Nepal – Sandesh Silpakar Pakistan – Hina Shaikh

# **FINANCIAL STATEMENTS**

# South Asians For Human Rights

Financial statement for the year ended 31<sup>st</sup> December 2010



141/7A, VAUXHALL STREET, COLOMBO 02, SRI LANKA. TEL : 2543148, 2543149, 2543011 FAX : 4716922 E-mail: ranwatta@sltnet.lk

#### INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF SOUTH ASIANS FOR HUMAN RIGHTS

#### Report on the Financial Statements

We have audited the financial statements of South Asians For Human Rights which comprise the Balance Sheet as at 31<sup>st</sup> December 2010, 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 these financial statements.

#### 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.

#### Scope of Audit and Basis of Opinion

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.

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.

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.

#### **Opinion**

In our opinion, so far as appears from our examination, the Organization maintained proper accounting records for the year ended 31" December 2010, and the financial statements give a true and fair view of the state of affairs of the organizations; as at 31" December 2010, and its surplus and cash flows for the year then ended, in accordance with Sri Lanka Accounting Standards.

Chartered Accountants Date: 22/04/2010 Colombo 02.



# South Asians for Human Rights (SAHR)

#### South Asians for Human Rights - (SAHR) No. 345/18, Kuruppu Road, (17/7 Kuruppu Lane), Colombo - 08 Balance Sheet as at 31<sup>st</sup> December, 2010

	Notes	2010		2009		
		Rs.	US \$	Rs.	US \$	
Assets						
Non Current Assets						
Property, Plant & Equipment	1	104,632	909	324,652	2819	
Intangible Assets	2	36,667	316	50,417	438	
	ΙΓ	141,299	1,224	375,069	3,257	
Current Assets:		, I				
Balance Receivables	3	451,041	4,093	278,574	2,419	
Payment In Advance	4	169,980	1,542	165,500	1,437	
Cash & Cash Equivalents	5	14,445,490	131,083	35,217,214	305,838	
		15,066,511	136,719	35,661,288	309,694	
Total Assets	1 6	15,207,810	137,943	36,036,357	312,951	
Fund & Liabilities Fund Accumulated Fund						
Balance Brought Forward,		35,450,816	307,810	30,130,865	269,107	
Net Surplus for the Year		(20,972,166)	(190,310)	5,319,951	41,356	
Effect on Retranslation			13,824	.,,	(2,653)	
i		14,478,649	131,324	35,450,816	307,810	
Non Current Liabilities Retirement Benefit Obligations	6	485,080	4,402	324,750	2,878	
Current Liabilities						
Payables .	7	244,081	2,217	229,494	1,991	
Bank Overdraft	8	-	-	31,297	272	
		244,081	2,217	260,791	2,263	
Total Fund & Liabilities		15,207,810	137,943	36,036,357	312,951	

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

Approved and Signed for and on behalf of the organization.

Je alla Executive Director

Date : 21/04/2011 Colombo 08.

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Ninalka Jenoudro \_\_\_\_\_ Director

#### **Chairperson**

Dr. Hina Jilani Pakistan)

**Co-Chairperson** 

## Dr. Nimalka Fernando (Sri Lanka) Bureau Members:

## Afghanistan

Abdul Rahman Hotaki Prof. Sarwar Mamound

#### langladesh

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#### Pakistan

Zohra Yusuf Salima Hashmi Kamran Arif

#### Sri Lanka

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# South Asians for Human Rights - (SAHR) No. 345/18, Kuruppu Road, (17/7 Kuruppu Lane), Colombo - 08 Statement of Income & Expenditure for the year ended 31<sup>st</sup> December 2010

	Notes	2010		2009		
		Rs.	US \$	Rs.	US \$	
Income						
Grants	7	-	-	19,494,000	171,000	
Other Income	8	352,664	3,164	1,136,535	3,288	
Total Income		352,664	3,164	20,630,535	174,288	
Less:Expenses						
Programme Expenses	9	13,729,986	121,854	9,545,472	82,896	
Staff Support	10	4,671,128	41,455	4,291,356	37,268	
Office Expenses	11	2,923,717	25,947	1,473,756	12,768	
Total Expenditure		21,324,831	189,256	15,310,584	132,932	
Taxation	12	-		-		
Net Surplus for the Year		(20,972,166)	(190,310)	5,319,951	41,356	

### <u>South Asians for Human Rights - (SAHR)</u> <u>No. 345/18, Kuruppu Road, (17/7 Kuruppu Lane), Colombo - 08</u> <u>Cash Flow Statement for the year ended 31<sup>st</sup> December 2010</u>

	2010		2009	
	Rs.	US\$	Rs.	US\$
Cash Flow from Operating Activities				
Net surplus for the year	(20,972,166)	(190,310)	5,319,951	41,356
Adjustment for				
Gratuity provision	160,330	1,423	78,480	682
Depreciations	233,769	2,075	224,078	1,946
Interest Income	(170,392)	(1,546)	(363,429)	(3,156
Loss on Disposal of Fixed Assets	-	-	-	
Operating surplus before changes in working capital	(20,748,459)	(188,359)	5,259,080	40,828
Changes in Working Capital				
(Increase) / Decrease in Receivables	(172,467)	(1,674)	256,447	2,332
(Increase) / Decrease in Payment in Advance	(4,480)	(105)	(37,250)	(297
Increase/ (Decrease) in Payables	14,586	226	(150,299)	(1,379
	(162,361)	(1,553)	68,898	656
Net Cash Flow from Operating Activities	(20,910,820)	(189,912)	5,327,978	41,484
Gratuity Paid	-	-	(46,000)	(399
	(20,910,820)	(189,912)	5,281,978	41,085
Cash Flow from Investing Activities				
Acquisition of Property, Plant & Equipment	-	-	(132,897)	(1,168
Interest Received	170,392	1,546	363,429	3,156
Net Cash Flow from Investing Activities	170,392	1,546	230,532	1,988
Cash Flow from Financing Activities	-	-	-	
Net Increase / (Decrease) in Cash & Cash Equivalents for the year	(20,740,428)	(188,366)	5,512,510	43,073
Effect of foreign currency transaction	-	13,883	-	(1,622
Cash & Cash Equivalents at the Beginning of the Year	35,185,917	305,566	29,673,407	264,114
Cash & Cash Equivalents at the End of the Year	14,445,489	131,083	35,185,917	305,566
Analysis of the Cash and Cash Equivalents shown in balance she	<u>et</u>			
USD FD A/C - 91502638005	-	-	5,102,675	44,313
USD FD A/C - 91502638007		-	9,861,052	85,637
USD FD A/C -911502638008	12,203,235	110,737		
LKR Savings A/C - 18 1502638 01	64,864	589	462,662	4,018
Cash in Hand - Foreign Currency	373,909	3,392	570,568	4,955
Current A/C	81,271	737	(31,297)	(272
Dollar A/C	1,718,020	15,590	19,214,207	166,862
Cash in Hand - Membership	1,120	10		
Petty Cash	3,071	28	6,049	53
	14,445,490	131,083	35,185,917	305,566

#### <u>South Asians for Human Rights (SAHR)</u> <u>No. 345/18, Kuruppu Road, (17/7 Kuruppu Lane), Colombo – 08</u> Notes to the financial statements for the year ended 31<sup>st</sup> December 2010

#### 1. <u>Principle Accounting Policies</u>

#### 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. Assests & the Basis of Their Valuation

#### 2.1 Property, Plant & Equipments

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

The estimated useful lives of assests are as follows.

Office Equipments	Over 4 Years
Furniture & Fittings	Over 4 Years
Computers	Over 4 Years
Computer Software	Over 4 Years

#### 3. Income

Income on foreign funds are recognized on cash basis.

#### 4. <u>Expenditure</u>

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 in to Sri Lanka Rupees at the rate of exchange prevailing at the time the transactions were effected.

All monetary assests 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 transitions were effected.

The exchange differences arising there from have been dealt with in the statement of income & expenditure statement.

#### 6. <u>Interest Income</u>

Interest Income on fixed Deposits and Savings Account is recognized on Cash basis.

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