

South Asians for Human Rights

Biennial Report 2017 - 2018



Message from the Chairperson and Co-Chairperson

In the reporting period SAHR lost its founding member and strong supporter Ms. Asma Jahangir which was an unexpected blow to the organisation.

South Asians for Human Rights (SAHR) is pleased to present its 2017 – 18 report.

Despite the challenges such as shrinking space for civil society activism including numerous restrictions imposed by the governments in the region on the functioning of NGO'S and funding limitations, SAHR has made considerable progress in the past year.

During the reporting period, SAHR took the lead to provide a platform for regional organizations to contribute to strengthening joint action to respond to numerous challenges faced by the civil society groups in the region.

As a regional organization it responded to the enormous humanitarian crisis faced by the Rohingyas fleeing from Myanmar. SAHR organized a fact-finding mission and reported on the factors that contributed to the crisis and the conditions of Rohingya camps in Bangladesh.

SAHR also organised a Round Table Discussion on the State of Human Rights in the Maldives as part of its efforts to support the Maldivian

civil society's efforts to restore democracy in the country.

SAHR continued to monitor the situation in the region and responded by issuing statements. A total of 36 public press statements were issued during this period.

In the reporting period SAHR lost its founding member and strong supporter Ms. Asma Jahangir which was an unexpected blow to the organisation. SAHR organised a remembrance event in Colombo with many human rights defenders, colleagues and friends in attendance. At the bureau meeting in 2017 she spoke enthusiastically about the work that needs to be done by SAHR as a strong and effective South Asians' voice to highlight national issue at the regional level which we hope to strive for through our programs and activities.

Chairperson
Sultana Kamal

Co -Chairperson
Mohamed Latheef



Extremism in South Asia



Peace Security and Protection of Human Rights at Borders

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 the 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 people 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:

- Foster 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.
- Contribute 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 an elected bureau functioning as the organisation's executive body.



Fact Finding Mission on Rohingya Refugees in Bangladesh

Programmes

SAHR conducted a fact-finding mission to Bangladesh from 7 – 11 December 2017 to evaluate the human rights concerns of the Rohingya refugees, of those who fled Myanmar due to violence after 25 August 2017.

SAHR's key programme areas for 2017-2018 were developed in line with the organisation's vision, goal, and purpose.

1.1 Fact Finding Missions on the situation of Rohingya refugees in Bangladesh

SAHR conducted a fact-finding mission to Bangladesh from 7 – 11 December 2017 to evaluate the human rights concerns of the Rohingya refugees, of those who fled Myanmar due to violence after 25 August 2017. The social and economic impact of the Rohingyas' presence on Bangladesh, especially on local communities whilst looking at the relevance of SAARC in the crisis.

The mission comprised of Mr. Bharat Bhushan (India), Ms. Jeehan Mahmood (the Maldives), Mr. Rajendra Ghimire (Nepal) and Ms. Sara Hossain (Bangladesh) and it was led by Ms. Sultana Kamal (Bangladesh). Ms. Deekshya Illangasinghe (Sri Lanka) represented the SAHR secretariat.

This fact finding mission was the first regional South Asian initiative on the issue of Rohingya crisis. The mission evaluated the background to the humanitarian and human

rights crisis and assessed the regional and international response to the crisis.

The mission visited Kutapalong and Balukhali camps, and the Hindupara area in Ukhiya and met with refugees, local residents, government officials, the police and UN agencies, including the UNHCR and IOM, and civil society, including journalists and NGOs, in Cox's Bazar and Dhaka.

1.2 Engagement with People's SAARC

With the cancellation of the SAARC summit in 2016, which was to be held in 2016 in Pakistan, the future of the SAARC remains uncertain. There is a great lack of real mutual cooperation and support at regional level. In this context South Asian people's movements (women, youth, peasants, labour, socially marginalised groups etc) and civil society organisations held a meeting of People's SAARC from 13 to 14 September 2017 in Kathmandu, Nepal. SAHR participated in this meeting to call to restart the SAARC process.

With the intention of contributing to the proposal to create a forum/ network of women leader in South Asia SAHR conducted a roundtable discussion on peace, security and protection of Human Rights at borders in South Asia, with a special focus on women and borders on 7 & 8 July in Nepal.

1.3 Roundtable Discussion on Peace, Security, and Protection of Human Rights at Borders in South Asia

With the intention of contributing to the proposal to create a forum/ network of women leader in South Asia SAHR conducted a roundtable discussion on peace, security and protection of Human Rights at borders in South Asia, with a special focus on women and borders on 7 & 8 July in Nepal.

The objectives of the Round Table were to: Facilitate a systematic discussion at the regional level on border related issues; identify priority areas for further collaborative action; promote meaningful contribution of women in the mainstream security discourse; and develop South Asian region-wide strategies to respond to border related issues.

Various cross border issues presented by participants at the discussion were divided into four clusters; Cluster 1 - Imprisonment, killings, trafficking, labour migration and illicit trade; cluster 2 - Fisheries and maritime boundaries; cluster 3 - Refugees, stateless persons, left out communities and open borders; cluster 4 - Rampal issue, Nepal blockade and water issues.

Furthermore, women and border issues were discussed at a separate session. Another session looked at the national security issues and the regional cooperation

and diplomacy. Finally, the participants came up with effective recommendations based on the existing mechanisms for addressing border related issues and the way forward for regional activism.

The research report on the border issues titled 'Nation State Boundaries and Human Rights of People in South Asia' was also released at this occasion.

1.4 Discussion on "Religious Extremism in the South Asian Region; Safe guarding minorities"

Another great effort towards networking and platform building was the discussion organised by SAHR on "Religious Extremism in the South Asian Region; Safe guarding minorities" together with the International Movement against All forms of Discrimination and Racism (IMADR)" on 28 April 2017 in Sri Lanka to formulate a holistic strategy at the regional level to safeguard the minorities.

This event was attended by individuals and representatives of organizations working on human rights in the countries of the SAARC region. The objectives of the round table entailed the following: To facilitate exchange of information on the status of religious extremism, existing laws and policies to protect the minorities in the region; to contribute to exchange of experiences including threats and challenges faced by those engaged in advancing tolerance, pluralism

and human rights in the region; to formulate a holistic strategy at regional level by facilitating a discussion on common strategies and best practices that exist in the region; to identify broad principles for development of national/regional policies on social cohesion; and to strengthen networking among groups working on similar issues in the region and to increase joint action at the regional level.

1.5 Roundtable Discussion on the State of Human Rights in the Maldives

As the long waiting Maldivian Presidential Elections were set to be held in September 2018 and the monitoring of the Pre- election violations, SAHR with Amnesty International jointly organised a round table discussion on 13 August in Colombo, Sri Lanka.

This meeting aimed to create a common platform conducive to civil society of the Maldives and the activists from the South Asian countries to come together to discuss the State of Human Rights in the Maldives. It was decided to hold the meeting in Colombo as the environment in Malé was not conducive to hold such a meeting and because there were many Maldivians living in Sri Lanka, some in exile.

The event entailed two panel discussions and an open discussion. The presentations were on Unfair Criminal Proceedings

and Parliamentary Interference with Independent Institutions’ under the theme ‘Politicised Judiciary undermining Rule of Law and respect for human rights.

The panel discussion on the ‘Violation of Civil and Political Rights and Diminishing Civil Society Space’ entailed presentations on Fair Trial Rights, Freedom of Association and threats to human rights defenders and Right to peaceful assembly and Prohibition of arbitrary detention. During the open discussion on ‘a human rights agenda for the Future’, a vibrant interaction took place amongst the political party representatives and rights activists.

The activists questioned the election manifestos of the parties that were present and their commitment to further human rights.

1.6 Challenges for Human Rights Defenders in South Asia: A Tribute to Asma Jahangir

The event “A tribute to Asma Jahangir”, organised by SAHR on 17 August enabled the civil society from South Asian countries to reflect on contemporary and future challenges for Human Rights Defenders (HRDs) in South Asia, amidst violations of various rights and the collapse of democratic values. The speakers highlighted the challenges faced by HRDs in the region while persisting in protecting human rights and democratic values. Participants at the occasion reiterated the

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Chairperson Sultana Kamal presenting the book of tributes by SAHR members to Munizae Jahangir



Challenges to HRDs in South Asia - A Tribute to Asma Jahangir

The protection of HRDs, respect of human rights and maintenance of democratic values in the region were commitments that Asma Jahangir stood for all her life and this occasion set an appropriate moment to commemorate her as well.

importance of promoting the right to defend human rights in the current South Asian political context and stabilising democratic value more than ever.

The protection of HRDs, respect of human rights and maintenance of democratic values in the region were commitments that Asma Jahangir stood for all her life and this occasion set an appropriate moment to commemorate her as well. During the commemoration, Dr. Radhika Coomaraswamy emphasised Asma Jahangir's life and her work on human rights at regional and global level. A short video depicting tributes

from several South Asian activists who had worked with her was also screened at this gathering. A booklet containing written tributes by SAHR members was handed over to Ms. Munizae Jahangir, Asma's daughter, who was at this occasion representing the family.

1.7 Panel Discussion on Reclaiming Regional Solidarity

SAHR organised a panel discussion during the Asma Jahangir Conference on Justice for Empowerment which was titled 'Reclaiming Regional Solidarity' on 13 and 14 October in Lahore, Pakistan.



Panel on Reclaiming Regional Solidarity at the Asma Jahangir Memorial Conference 2018

SAHR organised a panel discussion during the Asma Jahangir Conference on Justice for Empowerment which was titled 'Reclaiming Regional Solidarity' on 13 and 14 October in Lahore, Pakistan.

Panelists spoke about the importance of South Asian solidarity for regional activism and expressed their thoughts on conceptualising a new South Asia delinked from SAARC.

Peace and security in South Asia and the importance for calling an end to the conflict and lasting peace between India and Pakistan was another interesting session that grabbed a lot of attention of the audience. One of the speakers also touched on the topic of enriching arts and strengthening culture for South Asian human rights activism.

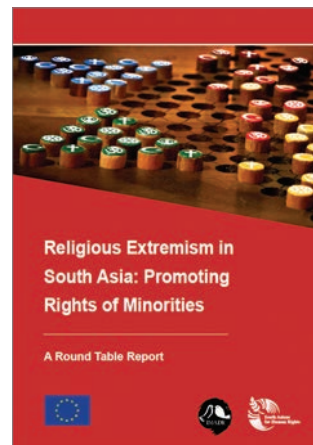
1.8 Meeting on the Bangladesh Elections

A consultation meeting with members of the civil society of Bangladesh and activists from South Asian countries who have worked on elections, jointly organised by SAHR and Manusher Jonno Foundation (MFJ), which was scheduled for 15 December 2018, had to be cancelled as the Government of Bangladesh did not grant visa to the foreign participants.

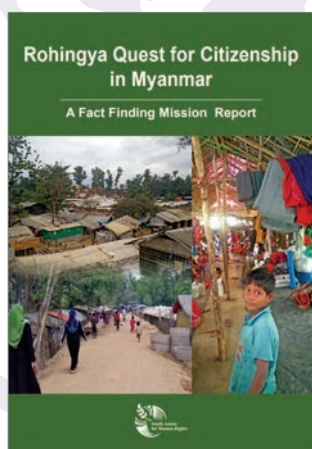
Publications



Peace, Security and protection of Human Rights at borders in South Asia; A round table discussion (2017)



Religious extremism in South Asia; promoting rights of minorities (2018)



Rohingya quest for citizenship in Myanmar; a fact finding mission report (2018)

SAHR Bureau Members

The SAHR Bureau Members elected by the membership in September 2017 continued to guide the organisation, under the guidance of Chairperson Sultana Kamal, and Co-Chairperson Mohamed Latheef.

AFGHANISTAN

Palwasha Hassan is Director of the Afghan women's Educational center. She holds a Masters Degree in Post war recovery studies from York University, UK and is a former fellow in the United States Institute of Peace. She is a dedicated women's rights activist in Afghanistan and founder of Afghan Women's Network, the women and the street children project and Roazana- Afghanistan's first legal support organization for women. She is a strong advocate for women in peace building and political participation.

Ahmad Fahim Hakim is a senior advisor with the Afghanistan Independent Human Rights Commission (AIHRC) and civil society advocate. From 2002 to 2013 he was the deputy chair and human rights commissioner of AIHRC. He was one of the key facilitators to the Constitutional Loya Jirga during 2003/2004. In 2009, he was the commissioner of Electoral Complaints Commission (ECC) dealing with challenges and

complaints related to presidential and provincial council's elections. From November 2017 towards end of January 2018, through a consultancy contract, he was assisting the identification of victims of war crimes and crimes against humanity in Afghanistan since 2003, when the government ratified the ICC, which are registered with the ICC.

BANGLADESH

Sultana Kamal is the former Executive Director of Ain O Salish Kendra, Lawyer and human rights activist. She was appointed as an advisor to the caretaker government in October 2006 from which she resigned with 3 other colleagues in December the same year. She was active in Kachi Kanchar.

Sara Hossain is a barrister practicing in the Supreme Court of Bangladesh, mainly in the areas of constitutional, public interest and family law. She is a partner at the law firm of Dr. Kamal Hossain and Associates (www.khossain.com), and currently serves pro bono as the Honorary Executive Director of the Bangladesh Legal Aid and Services Trust (www.blast.org.bd). She is also a member of Ain o Salish Kendra (ASK), the Human Rights Committee of the International Law Association (ILA),

the Advisory Committee of the Women's International Coalition on Gender Justice (WICG) and served for one term as a Commissioner of the International Commission of Jurists (ICJ).

INDIA

D. J Ravindran has more than 25 years of experience in working for human rights at local, regional and international level. He has worked with International Commission for Jurists for 8 years and was instrumental in the establishment of Asian Forum for Human Rights and Development. He has worked as Director of Human Rights Division with the UN mission in East Timor, Libya and the Sudan.

MALDIVES

Mohamed Latheef has worked in different capacities such as, as an independent journalist, human rights activist, parliamentarian and civil society activist to transform the Maldives from a feudalistic to a more inclusive, democratic and citizen oriented society. He was jailed several times for his efforts for reform. In 2003, Latheef went into exile and started the freedom movement.

Dr. Aminath Jameel holds a BSc Degree in Nursing, a Certificate in Midwifery, and a MSc Degree in Community Health Nursing from Madras University. She also has a PhD in Health Science from La Trobe University, Australia.

Dr. Jameel began her career as a trainer of healthcare workers and initiated the Diploma Nursing Program in the Maldives and has vast academic experience at University Malaya, Malaysia and College of Higher Education, Maldives. Dr. Jameel has held membership at several national committees and boards and has volunteered in community developmental activities, especially on women's issues. She founded Aged Care Maldives, the first NGO aimed at the ageing population of Maldives. She was also the Minister of Health in President Nasheed's government.

NEPAL

Bharati Srilawal Giri has more than 30 years of experience in mainstreaming gender equality and social inclusion (GESI) in sectoral programmes such as governance, poverty, economic empowerment and enterprise development, migration, anti-trafficking, climate change, education, ending gender-based violence, and gender-responsive planning and budgeting. Currently, she is the General-Secretary of the Institute of Public Policy and Action Research (IPPAR), a Nepal based NGO and Chair of the National Network Against Girls Trafficking (NNAAGT).

Dr. Priti Kumari Mandal is an assistant professor in Tribhuvan University, Nepal. She has completed her graduation and post-graduation in the field of education



Bureau members 2014 to 2017

from Tribhuwan University, Nepal, and Ph.D from Faculty of Education, Banaras Hindu University, India. Women empowerment and education was the main area of study during her Ph.D. In addition, she has conducted several researches and has been working in the area of women's human rights and their empowerment since last 7 years.

PAKISTAN

Tahseen Muhammad is actively engaged in different national and international networks and movements for peace, ecology, democracy and human rights. He is the founding Executive Director for South Asia Partnership Pakistan and

was a founding member of Pakistan NGO Forum. He has been awarded the Benazir Bhutto Shaheed Human Rights Award by the President of Pakistan.

SRI LANKA

Lakshan Dias is a prominent human rights lawyer and an active member of the Lawyers collective. He is currently the Chairperson of Transparency International Sri Lanka and also of Rights Now Collective for Democracy. He was the former National General Secretary of National Council of YMCAs of Sri Lanka.



Bureau Meeting 2018

Tahirih Qurratulayn is an Independent Consultant in the Development sector and has over three decades of experience working with the health, humanitarian and development sectors. She has been a Regional Trainer on “Child Led Disaster Risk Reduction” (CLDRR) for Save the Children UK/ Sweden and has been involved in many training activities in knowledge management & capacity building with the Government and the development sectors (INGOs & NGOs) She is currently a member of the Board of Directors of the Institute of Human Rights.

Saroja Sivachandran is a Sri Lankan woman and Human rights activist and Executive Director of Center for Women and Development, a National NGO based in Jaffna focusing on empowering women particularly in the Northern and Eastern Provinces of Sri Lanka. She has worked extensively in the field of women’s rights in the North of Sri Lanka, both during the war and after its conclusion in 2009. Saroja is a Board Member of the National Peace Council based in Colombo and was a member of the National Committee on Women, formed by the Ministry of Child Development and Women’s Empowerment. She has also served as a council member for the University of Jaffna, and President of Council of Non-Governmental Organisations – Jaffna District.



Financial Statements
2017

Independent Auditor's Report 2017

To the Members of South Asians for Human Rights



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Report on the Financial Statements

We have audited the accompanying financial statements of **South Asians for Human Rights**, which comprise the statement of financial position as at 31st December 2017, the statement of profit or loss and comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

The Committee of Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Statement of Recommended Practice (SLSoRP), for not for Profit Organizations together with Sri Lanka Accounting Standards for Small and Medium Sized Entities (SLFRS for SME) issued by the Institute of Chartered Accountants of Sri Lanka and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the company maintained proper accounting records for the year ended 31st December 2017 and the financial statements give a true and fair view of the South Asians for Human Rights's financial position as at 31st December 2017 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Statement of Recommended Practice for not for Profit Organizations (SLSoRP) together with Sri Lanka Accounting Standards for Small and Medium Sized Entities (SLFRS for SME) issued by the Institute of Chartered Accountants of Sri Lanka.

Report on Other Legal and Regulatory Requirements

As required by section 163 (2) of the Companies Act No. 07 of 2007, we state the following:

- a) The basis of opinion and scope and limitations of the audit are as stated above.
- b) In our opinion:
 - we have obtained all the information and explanations that were required for the audit and, as far as appears from our examination, proper accounting records have been kept by the Company,
 - the financial statements of the Company give a true and fair view of the financial position of the Company as at 31st December 2017, and of its financial performance and cash flows for the year then ended in accordance with Sri Lanka Accounting Standards and
 - the financial statements of the Company, comply with the requirements of section 151 of the Companies Act No.07 of 2007.


Chartered Accountants
Date: 22/06/2018
Colombo 02.



Statement of Comprehensive Income

Year ended 31st December 2017

		31.12.2017		31.12.2016	
	Notes	LKR	USD	LKR	USD
Income					
Grant Income	1	19,678,986	131,566	17,918,111	123,667
Other Income	2	661,483	4,422	62,399	432
Total Income		20,340,470	135,988	17,980,510	124,099
Less: Expenses					
Programme Expenses	3	10,481,688	70,076	15,559,625	107,390
Supporting Staff Expenses	4	7,209,476	48,200	5,017,767	34,631
Office Expenses	5	1,952,075	13,051	3,632,477	25,071
Total Expenditure		19,643,239	131,327	24,209,870	167,092
Taxation		-	-	-	-
Surplus/(Deficit) for the Year		697,231	4,661	(6,229,360)	(42,993)
Other Comprehensive Income					
Acturial Loss on Employee Benefits		(138,206)	(924)		
Effect on currency translation		-	(2,202)	-	(2,805)
Total Comprehensive Income		559,025	1,535	(6,229,360)	(45,799)

Statement of Financial Position

Year ended 31st December 2017

		31.12.2017		31.12.2016	
	Notes	LKR	USD	LKR	USD
<u>Assets</u>					
<u>Non Current Assets</u>					
Property, Plant and Equipment	6	6,280	42	1,339	9
Intangible Assets	7	-	-	-	-
		6,280	42	1,339	9
<u>Current Assets</u>					
Chapter Receivables	8	-	-	98,096	664
Deposits, Advances and Prepayments	9	625,199	4,132	592,471	4,007
Cash and Cash Equivalents	10	18,414,767	121,702	12,868,087	87,040
		19,039,966	125,834	13,558,654	91,711
Total Assets		19,046,246	125,876	13,559,993	91,721
<u>Fund and Liabilities</u>					
<u>Fund</u>					
<u>Accumulated Fund</u>					
Balance at the Beginning of the Year		9,343,416	63,917	15,572,776	109,715
Total Comprehensive Income		559,025	1,535	(6,229,360)	(45,798)
		9,902,441	65,453	9,343,416	63,917
<u>Non Current Liabilities</u>					
Retirement Benefit Obligation	11	946,217	6,245	575,000	3,791
Deferred Grants	12	7,553,706	49,922	1,990,992	13,128
		8,499,922	56,167	2,565,992	16,919
<u>Current Liability</u>					
Other Payables	13	643,884	4,257	1,650,585	10,884
		643,884	4,257	1,650,585	10,884
Total Fund and Liabilities		19,046,246	125,876	13,559,993	91,721

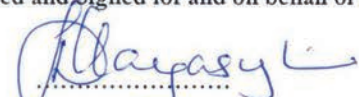
The above statement of financial position is to be read in conjunction with the accounting policies and notes to the financial statements appearing on page 06 to 22 which form an integral part of these financial statements.

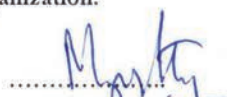
I certify that the financial statements have been prepared presented in compliance with the requirements of the companies Act No. 7 of 2007.


 Finance In-Charge

The Members of the Board are responsible for the preparation and presentation of these financial statements.

Approved and Signed for and on behalf of the organization.


 Executive Director


 Director

Date :- 22/06/2018
 Colombo 08.

Statement of Cash Flows

Year ended 31st December 2017

	31.12.2017		31.12.2016	
	LKR	USD	LKR	USD
Cash Flow from Operating Activities				
Total Comprehensive Income	559,025	1,535	(6,229,360)	(42,993)
Adjustment for				
Gratuity Provision	371,216	2,453	110,000	515
Depreciation	2,060	14	81,380	562
Interest Income	(63,663)	(426)	(34,991)	(242)
Nepal Chapter- Write off	98,096	664	-	-
(Deficit)/Surplus Operating surplus before changes in working capital	966,734	4,240	(6,072,971)	(42,157)
Changes in Working Capital				
Decrease/(Increase) in Receivables	-	-	(14,783)	(77)
(Increase)/ Decrease in Payment in Advance	(32,728)	(124)	(3,579)	141
Increase in Other Payables	(1,006,701)	(6,627)	1,199,686	7,707
Total Working Capital Changes	(1,039,429)	(6,752)	1,181,324	7,772
Gratuity Paid	-	-	-	-
Net Cash Flow from Operating Activities	(72,696)	(2,511)	(4,891,647)	(34,386)
	(72,696)	(2,511)	(4,891,647)	(34,386)
Cash Flow from Investing Activities				
Acquisition of Property, Plant and Equipment	(7,000)	(46)	(70,000)	(479)
Interest Received	63,662	426	34,991	242
Net Cash Generated from / (Used in) Investing Activities	56,662	379	(35,009)	(238)
Cash Flow from Financing Activities				
Grants Received / (Utilized) for the Year	5,562,714	36,794	(15,125,469)	(107,461)
Net Cash Generated from / (Used in) Financing Activities	5,562,714	36,794	(15,125,469)	(107,461)
Net Increase/(Decrease) in Cash & Cash Equivalents for the Year	5,546,681	34,662	(20,052,125)	(142,085)
Effect of Foreign Currency Transaction	-	-	-	(2,805)
Cash & Cash Equivalents at the Beginning of the Year	12,868,086	87,040	32,920,211	231,932
Cash & Cash Equivalents at the End of the Year	18,414,766	121,702	12,868,086	87,041
Analysis of the Cash and Cash Equivalents shown in Statement of Financial Position				
Cash at Bank	17,360,592	114,782	11,057,460	74,793
Cash in Hand	1,054,175	6,920	1,810,626	12,247
	18,414,766	121,702	12,868,086	87,041



Financial Statements
2018

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Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of South Asians for Human Right, which comprise the statement of financial position as at December 31, 2018, and the statement of comprehensive income and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at December 31, 2018, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Sri Lanka Auditing Standards (SLAuSs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements of the Code of Ethics issued by CA Sri Lanka (Code of Ethics) that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable,

matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

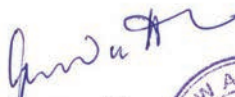

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SLAuSs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at Sri Lanka Accounting and Auditing Standard Committee website at: <http://slaasc.com/auditing/auditorsresponsibility.php>. This description forms part of our auditor's report.

Report on Other Legal and Regulatory Requirements

As required by section 163 (2) of the Companies Act No. 07 of 2007, we have obtained all the information and explanations that were required for the audit and, as far as appears from our examination, proper accounting records have been kept by the Company.


Chartered Accountants.
Colombo 2
March 12, 2019


Statement of Comprehensive Income

Year ended 31st December 2018

	Notes	31.12.2018		31.12.2017	
		LKR	USD	LKR	USD
Income					
Grant Income	8	12,994,404	78,272	19,678,986	131,566
Other Income	9	4,016,100	23,785	661,483	4,422
Total Income		17,010,504	102,058	20,340,470	135,988
Less: Expenses					
Programme Expenses	10	6,759,371	40,715	10,481,688	70,076
Supporting Staff Expenses	11	5,740,288	34,577	7,209,476	48,200
Office Expenses	12	1,962,789	11,823	1,952,075	13,051
Total Expenditure		14,462,448	87,115	19,643,239	131,327
Taxation		-	-	-	-
Surplus for the Year		2,548,056	14,943	697,231	4,661
Other Comprehensive Income					
Actuarial Loss on Employee Benefits		(546)	(3)	(138,206)	(924)
Effect on currency retranslation		-	(11,499)	-	(2,202)
Total Comprehensive Income		2,547,510	3,441	559,025	1,535

The above statement of comprehensive income is to be read in conjunction with the accounting policies and notes to the financial statements which form an integral part of these financial statements.


Statement of Financial Position

Year ended 31st December 2018

	Notes	31.12.2018		31.12.2017	
		LKR	USD	LKR	USD
<u>Assets</u>					
<u>Non Current Assets</u>					
Property, Plant and Equipment	13	18,939	105	6,280	42
Intangible Assets	14	-	-	-	-
		18,939	105	6,280	42
<u>Current Assets</u>					
Deposits, Advances and Prepayments	15	230,610	1,276	625,199	4,132
Cash and Cash Equivalents	16	23,579,272	130,474	18,414,767	121,702
		23,809,882	131,750	19,039,966	125,834
Total Assets		23,828,820	131,855	19,046,246	125,876
<u>Fund and Liabilities</u>					
<u>Fund</u>					
Accumulated Fund	17	12,449,952	68,893	9,902,441	65,453
		12,449,952	68,893	9,902,441	65,453
<u>Non Current Liabilities</u>					
Retirement Benefit Obligation	18	1,239,473	6,859	946,217	6,245
Deferred Grants	19	9,994,225	55,302	7,553,706	49,922
		11,233,698	62,161	8,499,922	56,167
<u>Current Liability</u>					
Other Payables	20	145,170	801	643,884	4,257
		145,170	801	643,884	4,257
Total Fund and Liabilities		23,828,820	131,855	19,046,246	125,876


The above statement of financial position is to be read in conjunction with the accounting policies and notes to the financial statements which form an integral part of these financial statements.


I certify that the financial statements have been prepared presented in compliance with the requirements of the companies Act No. 7 of 2007.


 Finance In-Charge

The Members of the Board are responsible for the preparation and presentation of these financial statements.

Approved and Signed for and on behalf of the Board.


 Executive Director


 Director

Date : 12/03/2019
 Colombo 08.

Statement of Cash Flows

Year ended 31st December 2018

	31.12.2018		31.12.2017	
	LKR	USD	LKR	USD
Cash Flow from Operating Activities				
Total Comprehensive Income	2,547,510	3,441	559,025	1,535
Adjustment for				
Gratuity Provision	293,257	1,502	371,216	2,453
Depreciation	7,342	44	2,060	14
Interest Income	(108,018)	(651)	(63,663)	(426)
Nepal Chapter- Write off	-	-	98,096	664
Surplus Operating surplus before changes in working capital	2,740,090	4,336	868,638	3,577
Changes in Working Capital				
Decrease/(Increase) in Payment in Advance	394,590	2,856	(32,728)	(124)
Decrease in Other Payables	(498,713)	(3,456)	(1,006,701)	(6,627)
Total Working Capital Changes	(104,124)	(600)	(1,039,429)	(6,752)
Net Cash Flow from Operating Activities	2,635,967	3,736	(72,696)	(2,511)
	2,635,967	3,736	(72,696)	(2,511)
Cash Flow from Investing Activities				
Acquisition of Property, Plant and Equipment	(20,000)	(120)	(7,000)	(46)
Interest Received	108,018	651	63,662	426
Net Cash Generated from Investing Activities	88,018	531	56,662	379
Cash Flow from Financing Activities				
Grants Received for the Year	2,440,519	5,380	5,562,714	36,794
Net Cash Generated from Financing Activities	2,440,519	5,380	5,562,714	36,794
Net Increase in Cash & Cash Equivalents for the Year	5,164,504	9,647	5,546,681	34,662
Effect of Foreign Currency Transaction	-	(875)	-	-
Cash & Cash Equivalents at the Beginning of the Year	18,414,766	121,702	12,868,086	87,040
Cash & Cash Equivalents at the End of the Year	23,579,272	130,474	18,414,766	121,702
Analysis of the Cash and Cash Equivalents shown in Statement of Financial Position				
Cash at Bank	22,137,087	122,494	17,360,592	114,782
Cash in Hand	1,442,185	7,980	1,054,175	6,920
	23,579,272	130,474	18,414,766	121,702

Looking Ahead

Intervention to protect or promote Human Rights can be problematic but SAHR believes that it holds promise to safeguard the rights and stand by the people of South Asia. SAHR is one of the strong regional voices in the South Asian region that has witnessed increasing humanitarian and human rights crisis including restrictions on civil society in the region to respond to the situation.

SAHR has identified the following programme areas for the next three years which are,

1. Addressing grave human rights violations; torture, extra judicial killings and enforced disappearances
2. Democracy and Good Governance
3. Engagement with SAARC and strengthening citizen's voice
4. Socio – Economic Rights
5. Women, peace and Security
6. Rights of Minorities in South Asia
7. Religious Extremism
8. Right to peaceful protest

SAHR also intends to engage with governments in the region through a variety of initiatives in order to integrate human rights in governance and to enhance accountability of governments, including at the regional level by engagement with SAARC, the only regional inter-governmental body in South Asia.

Human Rights Organisations at the national level need a regional platform and support to collectively respond to the challenges of protecting human rights in countries in the region. Since its establishment in 2000, South Asians for Human Rights (SAHR) has been providing a platform for South Asian Human Rights activists and organizations.





Challenges to HRDs in South Asia - A Tribute to Asma Jahangir



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