

South Asians for Human Rights

Annual Report 2019



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Message from the Chairperson and the Co-chairperson

South Asians for Human Rights (SAHR) is pleased to present its annual report on the initiatives conducted in 2019 to promote and protect rights in the region.

SAHR's presence as a network of human rights defenders in South Asia has been emphasised by the interventions it fulfilled in 2019. It was able to amplify the voice of the people in common issues and challenges through regional consultations on the restrictions on freedom of expression and association, human rights, peace and security in the region and the launch of the network 'South Asian Peoples' Action on Climate Crisis (SAPACC).

The meeting of the organisations and networks working in South Asia organised by SAHR was successful in garnering effective ideas to develop strategic responses by the human rights community to deal with the onslaught from right wing authoritarian governments against rights and freedoms of the people. The need to delink the idea of South Asia from the South Asian Association for Regional Cooperation (SAARC) and re-imagine it as one that is based on inclusion, social justice, gender equality, peace and human rights was also reiterated. The SAHR review on the status of regional cooperation in South Asia focusing on the SAARC and its process is timely and appropriate in strategizing promotion and protection of human rights in the backdrop of national security discourses of governments in the region.

SAHR's long time commitment to promote religious co-existence and minority rights were reinforced through the commencement of several initiatives. These involvements further highlighted the need to address the increasing issues of religious extremism and related rights violations in the region. The training of trainer's workshop on religious co-existence for mid-level activists and human rights defenders filled a vacuum on capacity strengthening on activism at the regional level. The regional research initiative on religious intolerance was a response to the consequences of the rise of extremism in the region and the increasing restrictions imposed by the governments in the region on

freedom of expression. A SAHR delegation which met the officials of the Human Rights Commission and the Foreign Minister of the Maldives highlighted the importance of addressing issues related to religious extremism among other discussion points.

2019 was also significant for internal discussions and contemplation of revitalising links with the membership and reformulating an organisational set up to suit the challenges that shape the future initiatives of SAHR and rethink ways and means of continuing with the organizational commitments in line with its mandate. Further, SAHR is grateful to its membership for their valuable contribution in this process.

We appreciate the diligence of the Bureau and the Secretariat throughout the year in completing SAHR's initiatives.

Sultana Kamal
Chairperson

Mohamed Latheef
Co-Chairperson

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 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:

- 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.



Meeting with the Foreign Minister of the Maldives

- 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.

Programmes

Programmes conducted by SAHR in 2019 were designed in accordance with the organisation's vision, goal and purpose.

1.1 Meeting of Regional Networks to Develop a Regional Agenda for Collective Advocacy on Human Rights, Peace and Democracy

SAHR conducted a meeting on 12 and 13 January 2019 in Colombo, Sri Lanka, to engage with the regional networks to explore ways and means of expanding environments conducive to strengthening dialogue, and find avenues to revive collaborative strategies to immediate challenges. Promoting the concept of 'South Asianness' in order to facilitate peaceful resolution of human rights and human security issues in the region and the changing aspirations of the contemporary South Asian people was also an objective of the meeting.

SAHR was successful in bringing together leaders of the South Asian Forum for Human Rights (SAFHR), Peoples' SAARC, South Asian Alliance for Poverty Eradication (SAAPE), Pakistan India People's Forum for Peace and Democracy (PIPFPD), Sangat, Himal Southasian, Amnesty International, South Asia, FORUM-ASIA, Asia Pacific Refugee Rights Network (APRRN), Women's Regional Network (WRN), Asian Network for Free Elections (ANFREL), International Federation of Journalists (IFJ), Front Line Defenders, International Movement Against all Forms of Discrimination and Racism (IMADR), Alliance for Social Dialogue - Nepal (ASD) and National Fisheries Solidarity Organisation (NAFSO). The consultation was also attended by activists and senior academics from Sri Lanka and journalists from India.

Participants believed that the meeting was timely and appropriate and many collaborative actions were discussed. The need to develop strategic responses by the human rights community to deal with onslaught from regional governments on the basis of national security and nationalism; need to understand the issues of various sectors of people at regional level and advocate for common policies based on human rights; need to set up a regional human rights mechanism in South Asia; the urgent need to delink the idea of South Asian from the South Asian Association for Regional Cooperation (SAARC)



Meeting of Regional Networks to Develop a Regional Agenda for Collective Advocacy on Human Rights, Peace and Democracy



Meeting with the officials of the National Human Rights Commission of the Maldives



A panel discussion organised by SAHR and Himal Southasian: "Have We Failed Our Democracies?"

and re-imagine it as one that is based on inclusion, social justice gender equality, peace and human rights; and in order to facilitate the re-imagination the need to build upon the past collective experiences at regional level so that it would pave the way to new avenues of co-operation were identified. A joint declaration was released at the conclusion of the meeting.¹

South Asian Conversation 'Have We Failed Our Democracies?'

As a side event of the regional meeting, a panel discussion jointly organised by SAHR and Himal Southasian titled "Have We Failed Our Democracies?" was held on 13 January 2019.

The panel was chaired by Professor Jayadeva Uyangoda and the two discussants were Kanak Mani Dixit from Nepal and Khushi Kabir from Bangladesh. They commented on the regional level impact of several incidents that took place in 2018, including the general elections of Pakistan and Bangladesh, presidential election of the Maldives, the constitutional coup in Sri Lanka and arrest of civil society activists in India etc. while discussing the numerous ingredients entailing the 'democracy' in the region.

1.2 Meeting with the officials of the Human Rights Commission and the Foreign Minister of the Maldives

A delegation from SAHR met with the Chairperson and a Commissioner of the Human Rights Commission of the Maldives on 17 March 2019, to discuss about the challenges faced in pre and post Presidential elections environment in 2018. The delegation inquired the commission on its current initiatives in the Maldives including the actions taken by the commission for the case of independent journalist Ahmed Rilwan's disappearance and the murder of the activist Yameen Rasheed. The delegation was also informed of all challenges faced by the commission, especially regarding its financial resources provided by the government. The Chairperson sought the assistance of SAHR for capacity building of the Commission's staff on monitoring of human rights violations. The delegation also met with Hon. Abdulla Shahid, the newly sworn in Minister of Foreign Affairs, where they were able to discuss about the potential contributions of SAHR in the Maldives. The delegation conveyed its congratulations to the Government

¹ The declaration can be accessed at [Civil Society Declaration for Revitalising South Asian Regional Cooperation - South Asian Rights](#)

of Maldives for restoring democracy and welcomed the positive steps taken by the government to strengthen democracy and the rule of law in the Maldives and discussed the government's initiatives towards protecting human rights.

1.3 Launch of the South Asian Peoples' Action on Climate Crisis (SAPACC)

The South Asian Peoples' Action on Climate Crisis (SAPACC) was launched at an event held from 18-21 September 2019 in Hyderabad, India, as a regional network to fight climate change. SAHR was invited to be part of this timely and appropriate network as a regional human rights network. A series of meetings organized spanning 4 days by the trade unionists, environmental activists, academics, media personnel, lawyers, medical practitioners, farmers, students affected groups from many parts of India, Nepal, Bangladesh and Sri Lanka was a significant networking effort for SAHR. Even though SAHR has not directly worked on issues of climate change, its fact finding mission in 2015 to Bangladesh to investigate the impact of the construction of the Rampal Coal Power plant on the Sundarbans has been recognized and SAHR has identified the importance of looking into this as a regional issue. The mission which was the only regional level attempt to explore the issue was effective in lobbying support to the local environmental activists in their advocacy efforts.

1.4 Training of Trainers Workshop on Religious Co-existence

SAHR together with the International Movement Against all forms of Discrimination and Racism (IMADR) and Jagaran Nepal conducted this training from 30 June to 4 July 2019, for mid-level activists and human rights defenders from Bangladesh, India, Nepal, the Maldives, Pakistan and Sri Lanka. The objectives of the workshop were to strengthen the capacity of the participant activists and human rights defenders in using the human rights framework to monitor human rights violations of the religious minorities and develop advocacy plans to mitigate intolerance to promote religious co-existence among communities. The training was conducted by Mr. D. J. Ravindran and Ms. Kalpalata Dutta, two experts on human rights from India. At the workshop, participants were trained effectively in basics of information collection, evidence gathering, corroboration and assessment of evidence, applying standards in defining human rights violations, basics of writing fact finding reports and planning and conducting a fact finding mission.



Training of Trainers Workshop on Religious Co-existence



Status of Regional Cooperation in South Asia - A Research Study

1.5 Status of Regional Cooperation in South Asia - A Research Study

In 2016, due to various geopolitical dynamics the official summit of the South Asian Association for Regional Cooperation (SAARC) was indefinitely postponed. At the moment SAHR is almost dormant and is not playing an active role in pursuing its founding mandate. In this context, SAHR conducted a critical review focusing on SAARC and its processes in order to evolve an appropriate strategy to respond to the current stalemate. Mr. Bharat Bhushan, the senior journalist from India worked on this research study.

Through the critique, SAHR hopes to evolve an appropriate approach to strengthen cooperation and collaboration among governments and people of the region. In the critical analysis of SAARC and its process, the significance of India as a regional power and its intentions towards the other South Asian nation states are clearly indicated as pivotal for any cordial association in the region.

The launch of this publication was held on 15 November 2019 in Kathmandu, Nepal. Ms. Sultana Kamal chaired the event where Mr. Bharat Bhushan gave a summary of the critique. Mr. Kanak Mani Dixit made a worthy contribution.

1.6 Regional Meeting on Human Rights, Peace and Security in South Asia

The purpose of this regional consultation held on 17 November 2019 in Kathmandu, Nepal was to formulate a long-term collaborative action plan on security and human rights in South Asia, with recommendations drawn from the consultation to meet current challenges including a regional campaign. Regional dynamics relating to security, peace and human rights and around recent events which had a regional impact such as the failed Afghan peace negotiations, the crisis in Jammu and Kashmir and the Easter Sunday bombing in Sri Lanka in 2018 prompted SAHR to convene this consultation.

SAHR had manifold objectives in organising the consultation: Initiate discussion with the other likeminded organisations and activists about the major incidents from regional dynamics; Formulate a long-term action plan from the recommendations; Initiate a regional campaign; Strategies for meeting current challenges in the region.

Dr. Samina Ahmed gave an overview of the regional situation which set the pace for the consultation. Among other things, she identified the common challenges to human rights and peace as extremism on the basis of religion and race, rise of right wing, nationalist and populist politics as well as increasingly centralised governance which lead to severe right abuses of the people and crumbling of democratic values.

Participants came up with several strategies to meet current challenges and recommendations for long term collaborative action on security and human rights in the region. This consultation attended by lawyers, activists, journalists and media personnel from the region.

1.7 Consultation on the Restrictions on Freedom of Expression and Association in South Asia

SAHR organised the regional consultation on 14 - 15 November, 2019, Kathmandu, Nepal in light of the deteriorating context in South Asia. There were several objectives to be achieved from this event: To assess the various restrictions on the freedom of expression and association that are imposed by the governments in the region; to examine the restrictions imposed on specific groups and sectors and the implications for the protection of the rights of various sectors; and to develop a regional perspective and discuss possible action.

In presenting the overview, Mr. Bharat Bhushan, the senior Indian journalist identified six restrictions on freedom of expression that prevails in the region: Securitization of public discourse, Financial Action Task Force (FATF) and restrictive financial legislation for NGOs, majoritarian politics mostly based on religion and race, threats made by non-state actors, digital surveillance and corporatization of media. Based on this discussion, the consultation entailed several relevant panel discussions including the country situations, such as implications of restrictions, social media implications of protection of human rights, state accountability and right to information and strategising for future. 40 persons from the region, mainly activists, lawyers and journalists and media personnel attended this event. Participants released a statement at the end of the consultation.²

² The declaration prepared by the participants can be accessed at <https://southasianrights.org/2019/11/25/south-asian-activists-declare-a-democracy-emergency-in-the-region/>



Regional Meeting on Human Rights, Peace and Security in South Asia

In identifying strategies to overcome restrictions of freedom of expression and association, the following were given by the participants: Documenting, fact finding and evidence building in order to design advocacy programmes methodically, Creating platforms for connecting for awareness raising at all sectors and building alliances and partnership to facilitate advocacy, Bridging the multi-generational gap in order to explore new avenues of resolution and new mechanisms, thematic working groups of younger members to maintain continuity in exploring for new mechanisms and solutions, support from existing pro-bono legal networks to facilitate the human rights defenders as and when necessary, linking grassroots advocacy to regional and international level advocacy, Countering narratives that promotes populism, use of digital technologies to strengthen the voice of the human rights defenders and build support, Exploring alternative means of resistance such as visual art, Training in digital security for organisational purposes and for advocacy and movement building.

1.8 Regional Research on Religious Intolerance

SAHR's initiated a regional research on religious intolerance as a result of several internal discussions regarding the recent consequences of the rise of extremism in the region and the increasing restrictions imposed by regional government on freedom of expression. The objective of the assignment was to undertake a compilation of available data through desk research and corroborated by first-hand information by interviews of key informants on religious intolerance including law, policies, and practices that contribute to religious intolerance and consequent extremist action against minorities in Afghanistan, Bangladesh, India, Maldives, Nepal, Pakistan and Sri Lanka and to analyse this data using a human rights framework to identify the extent of violations faced by groups affected by religious intolerance. SAHR set up a group of seven advisors from the region to provide guidance to the principal researcher.

1.9 Refugee Assistance Meetings (RAM)

SAHR continues to assist with advocacy initiatives on refugees and is a part of a group of organisations and like-minded individuals who look after the interest of refugees in Sri Lanka. Majority of refugees living in Sri Lanka are from other South Asian countries and this informal group has been assisting them with humanitarian and legal aid as well



Consultation on the Restrictions on Freedom of Expression and Association in South Asia

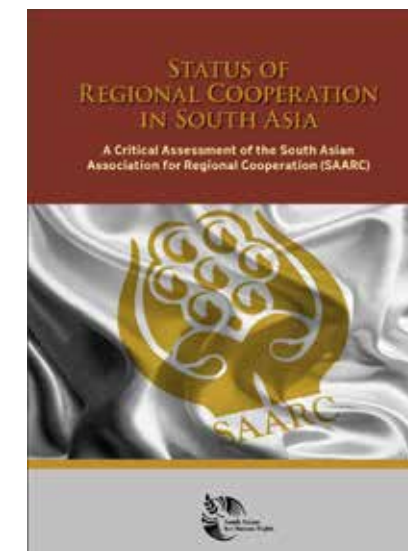
as advocating for refugee rights at the larger level. SAHR has been providing assistance to create a Refugee Desk in Sri Lanka to assist in creating awareness and sensitizing the people in the areas refugees live in in addition to coordinating the humanitarian assistance and legal aid provided to the refugees.

SAHR worked with several activists to provide immediate assistance to some Muslim refugees who were affected by intimidation and later were displaced as a consequence of the Easter bombing in 2019.

1.10 Joint Fact Finding Mission to Bangladesh to inquire into the government's squashing of student protests of 2018

Center for Social Activism (CSA) conducted a joint fact finding mission with CIVICUS, Front Line Defenders and SAHR in June 2019 to inquire in to the police crackdown on two student led protest movements in 2018 – one on reforms to the current quota allocation for government jobs to suit the present day and the other on road safety. SAHR Bureau Member from India Dr. Roshmi Goswami joined the three member team, who met affected students and their support groups as well as other relevant stakeholders. The Mission concluded that the objectives of the protestors were only partially achieved while the systematic problems remained unaddressed. Nevertheless, both these movements were totally repressed to the extent that there was no space for any civic engagement with the state authorities regarding the unmet demands. It was also found that through the misuse of laws and violations of the country's constitution and international human rights obligations, peoples' rights and freedoms such as freedom of expression and association were breached and arbitrary arrests were taking place. The mission perceived the government's crackdown on these protests was indicative of a broader pattern of attack against critics to silence dissent. This FFM contributed to strengthen national level activism of human rights organisations to engage in advocacy regarding the use of draconian laws by governments to limit the exercise of freedom of expression and association.

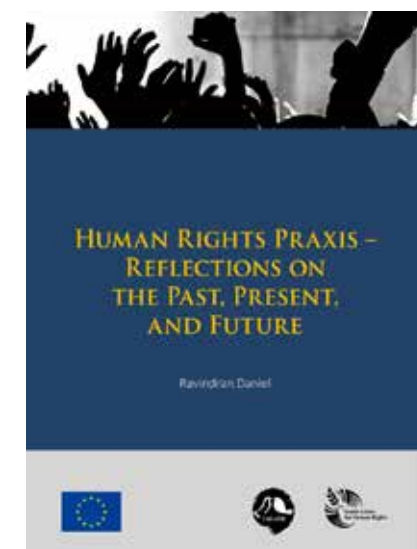
Publications



Status of Regional Cooperation in South Asia



Meeting of Regional Networks to Develop a Regional Agenda for Collective Advocacy on Human Rights, Peace and Democracy



Human Rights Praxis - Reflections on the Past, Present and Future

SAHR Bureau Members

The SAHR Bureau Members elected by the membership 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 Master's 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 SILAWAL 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 (NNAGT).

DR. PRITI KUMARI MANDAL is an assistant professor in Tribhuwan University, Nepal. She has completed her graduation and post-graduation in the field of education 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

MOHAMMAD TAHSEEN 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 a former Chairperson of Transparency International Sri Lanka. He was the former National General Secretary of National Council of YMCAs of Sri Lanka.

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 as President of Council of Non-Governmental Organisations - Jaffna District.

Financial Statements

Independent Auditor's report



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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SOUTH ASIANS FOR HUMAN RIGHTS

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of South Asians for Human Rights, which comprise the statement of financial position as at December 31, 2019, 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, 2019, 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.

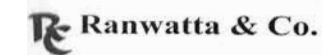
Report on Other Legal and Regulatory Requirements

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
13/10/2020

Statement of Comprehensive Income

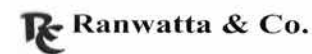


Continuation

SOUTH ASIANS FOR HUMAN RIGHTS - (SAHR)
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED DECEMBER 31, 2019

	Notes	31.12.2019		31.12.2018	
		LKR	USD	LKR	USD
Income					
Grant Income	8	20,171,207	111,943	12,994,404	78,272
Other Income	9	110,087	611	4,016,100	23,785
Total Income		20,281,294	112,554	17,010,504	102,058
Less: Expenses					
Programme Expenses	10	16,561,028	91,908	6,759,371	40,715
Administrative Staff Expenses	11	5,488,776	30,461	5,740,288	34,577
Office Expenses	12	2,808,890	15,588	1,962,789	11,823
Total Expenditure		24,858,694	137,957	14,462,448	87,115
Taxation		-	-	-	-
Surplus for the Year		(4,577,400)	(25,403)	2,548,056	14,942
Other Comprehensive Income					
Actuarial Loss on Employee Benefits		(122,126)	(678)	(546)	(3)
Effect on Currency Retranslation		-	403	-	(11,499)
Total Comprehensive Income		(4,699,526)	(25,678)	2,547,510	3,440

Statement of Financial Position



Continuation

SOUTH ASIANS FOR HUMAN RIGHTS - (SAHR)
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2019

Notes	31.12.2019		31.12.2018	
	LKR	USD	LKR	USD
Assets				
Non Current Assets				
Property, Plant and Equipment	13	286,784	1,596	18,939
Intangible Assets	14	-	-	-
		286,784	1,596	18,939
Current Assets				
Deposits, Advances and Prepayments	15	1,375,233	7,654	230,610
Cash and Cash Equivalents	16	12,326,085	68,606	23,579,272
		13,701,318	76,261	23,809,882
Total Assets		13,988,103	77,857	23,828,820
				131,855
Fund and Liabilities				
Fund				
Accumulated Fund	17	7,750,426	43,215	12,449,952
		7,750,426	43,215	12,449,952
Non Current Liabilities				
Retirement Benefit Obligation	18	1,474,070	8,205	1,239,473
Deferred Grants	19	4,348,728	24,134	9,994,225
		5,822,798	32,338	11,233,698
Current Liability				
Other Payables	20	414,879	2,303	145,170
		414,879	2,303	145,170
Total Fund and Liabilities		13,988,103	77,857	23,828,820
				131,855

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.

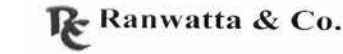
Finance In-Charge

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 organization.

Executive Director

Director

Date :- 13/10/2020
Colombo 08.



Continuation

SOUTH ASIANS FOR HUMAN RIGHTS - (SAHR)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2019

	31.12.2019		31.12.2018	
	LKR	USD	LKR	USD
Cash Flow from Operating Activities				
Total Comprehensive Income	(4,699,526)	(25,678)	2,547,510	3,440
Adjustment for				
Gratuity Provision	481,797	2,674	293,257	1,502
Depreciation	227,468	1,262	7,342	44
Interest Income	(110,087)	(611)	(108,018)	(651)
(Deficit)/Surplus Operating surplus before changes in working capital	(4,100,348)	(22,352)	2,740,090	4,336
Changes in Working Capital				
Decrease/(Increase) in Deposits, Advance and Prepayments	(1,144,623)	(6,378)	394,590	2,856
Increase/(Decrease) in Other Payables	269,706	1,502	(498,713)	(3,456)
Total Working Capital Changes	(874,917)	(4,877)	(104,124)	(600)
Gratuity Paid	(247,200)	(1,372)	-	-
Net Cash Flow from Operating Activities	(5,222,465)	(28,601)	2,635,967	3,735
Cash Flow from Investing Activities				
Acquisition of Property, Plant and Equipment	(495,314)	(2,749)	(20,000)	(120)
Interest Received	110,087	611	108,018	651
Net Cash Generated from / (Used in) Investing Activities	(385,227)	(2,138)	88,018	531
Cash Flow from Financing Activities				
Grants Received / (Utilized) for the Year	(5,645,497)	(31,168)	2,440,519	5,380
Net Cash Generated from / (Used in) Financing Activities	(5,645,497)	(31,168)	2,440,519	5,380
Net Increase/(Decrease) in Cash & Cash Equivalents for the Year	(11,253,189)	(61,907)	5,164,504	9,647
Effect of Foreign Currency Transaction	-	40	-	(875)
Cash & Cash Equivalents at the Beginning of the Year	23,579,272	130,474	18,414,766	121,702
Cash & Cash Equivalents at the End of the Year	12,326,085	68,606	23,579,272	130,474
Analysis of the Cash and Cash Equivalents shown in Statement of Financial Position				
Cash at Bank	11,764,295	65,479	22,137,087	122,494
Cash in Hand	561,790	3,127	1,442,185	7,980
	12,326,085	68,606	23,579,272	130,474

Design and layout by

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