

ARSEH SEVOM
ANNUAL REPORT 2010



CONTENTS

LETTER FROM THE PRESIDENT OF THE BOARD.....	3
FROM THE REPORT: ATTACK ON CIVIL SOCIETY IN IRAN.....	5
ABOUT ARSEH SEVOM	6
OBJECTIVES.....	6
ARSEH SEVOM: 2010 NARRATIVE REPORT	7
Summary	7
Accomplishments	7
<i>Attack on Civil Society in Iran</i>	7
<i>Legalizing the Murder of Civil Society</i>	7
<i>IRAN: ICTs and Environmental Society</i>	8
<i>Arseh Sevom Websites</i>	8
<i>Arseh Sevom Online Magazine</i>	8
<i>Collected Laws Concerning Civil Society in Iran</i>	8
<i>Advisory Meeting in the EU Parliament</i>	9
<i>Arseh Sevom Publication: Hope, Votes & Bullets</i>	9
BOARD	10
END OF YEAR FINANCIAL REPORT: PART 1.....	12
END OF YEAR FINANCIAL REPORT: PART 2.....	16



LETTER FROM THE PRESIDENT OF THE BOARD

Dear Readers:

The primary goal of Arseh Sevom is to promote a vibrant civil society in Iran and related communities. All activities we take on are in service to this. Vibrant societies make room for voices from the margins as well as the center.

The name Arseh Sevom is Persian for *third sphere* and refers to the sphere of activities represented by civil society. The organization was formed to address the needs of civil society actors. In the wake of the flawed 2009 presidential elections in Iran, many civil society actors have found themselves facing severe pressure. This includes limitations on travel, new sanctions against associations, harassment and arrests, and unfounded charges against organizations and individuals. Revolutionary courts and the notion of national security are used to circumvent the rule of law. In 2010, we released the report, *Attack on Civil Society in Iran*, documenting many of the abuses.

Civil society actors amplify the voices of people at the margins. They highlight difficult, even unpopular issues, curb the excesses of power, and inspire passion. In order to make their work possible, Arseh Sevom reports on abuses against the third sphere, provides information and undertakes exchanges, and develops materials that can be used to build the capacity of individuals and groups.

As I write this letter, the situation of civil society actors in Iran is even more desperate than in 2010. The 2011 report of the UN Special Rapporteur on Human Rights in Iran shows a dire situation for activists that includes:

- **Exorbitant bails:** Often individuals face bail amounts so high that they or their families are forced to hand over the deeds to their houses. These deeds often remain in the hands of the authorities even after defendants are acquitted or released. This means that families and individuals no longer have control over their financial assets.
- **Persistent punishments:** The effect of these exorbitant bails and the retention of deeds is a muzzling of civil society actors. In addition, some have faced life-long bans on their activities even after release.
- **Lack of due process:** Reports show that prosecutors are aware of sentences before a defendant even appears in court for sentencing. There are multiple claims of the denial of due process and fair trials for both prisoners of conscience and criminal defendants.
- **High number of executions:** There has been an increase in executions in Iran. The punishment is often applied for non-capital crimes. According to officials in Iran, more than 200 executions have taken place in 2011.
- **Muzzling activists and critics:** The charges brought against critics of the regime include: “(a) acting against national security; (b) participating in an illegal gathering; (c) insulting the Supreme Leader; and (d) spreading propaganda against the regime.” Critics have found themselves imprisoned, harassed, and denied their rights.
- **Religious intolerance:** The Special Rapporteur expresses concern specifically over the case of the Protestant minister, Yousef Nadarkhani, who has been sentenced to death unless he renounces his faith.” This is an emblematic case of religious intolerance and State-sanctioned violations of the right to freedom of religion and belief, a fundamental freedom guaranteed by international instruments.”



- **Denial of health care:** In many cases, prisoners and activists are denied access to healthcare. In the case of the cleric Mehdi Karroubi, a leader of the political opposition who is under house arrest, authorities have prevented him from keeping medical appointments and have denied access to medication.

In this, our first ever annual report, we look back on 2010, share our accomplishments and even some of our struggles. This first report covers four months of operations.

Our objective as an organization is to use our annual reports as learning documents. This means we strive for transparency, while making a case for Arseh Sevom. This is a difficult path. Annual reports are meant to show the world how wonderful we are. By sharing our struggles as well as our successes, we demonstrate our trust in our stakeholders to help us do everything possible to become successful in our mission to promote a vibrant civil society in Iran and related communities. Arseh Sevom is a learning organization that seeks out and shares knowledge from people and organizations all over the world. We welcome your participation.



Sincerely,

Bert Taken
President of the Board
Amsterdam, December 2011

FROM THE REPORT: ATTACK ON CIVIL SOCIETY IN IRAN



Civil society was not new to Iran, but had been restricted since the revolution. When space was provided for individuals to come together for collective actions that contributed to society many civil society organizations were ready to step in. New, independent newspapers were opened and Iranian cinema contributed to a vibrant and developing culture. The limits were stretched and tested during the eight years of reform, but restrictions on free expression and association remained. Newspapers were forced to close, but as each closed, another opened. New papers were often staffed by the same reporters and editors under a new name. Filmmakers were still censored, but they pushed back and created films that pleased the public and the censors.

“During the past two decades and after the Iran-Iraq war, easing revolutionary emotions, eclipse of populism, inclination to a non-ideological society and dominance of development discourse, and concurrent with the world’s developments and the third wave of democracy, Iran witnessed the re-emergence of civil society which was rather slow and weak during its first few years, but took momentum by the outcome of the 1997 presidential election that was the beginning of an era of political liberalization.” (Sohrab Razaghi)

addressing HIV/AIDS. In addition, the administration worked with the UNDP to build capacity among civil society organizations.

A new development in civil society began in 2003 after the devastating earthquake in historic Bam. For the first time since the revolution, activists and individuals living in diaspora began to accept that independent civil society did indeed exist in Iran. Prior to the earthquake, there was mistrust and even open hostility on the part of diaspora groups towards activists inside Iran. But the earthquake led to cooperation between domestic and international organizations.

The Internet contributed to the ability of transnational groups to form, showcasing a new virtual and supra-national facet to domestic civil society, bringing to Iran’s fledgling civil society more access to funds and expertise, better reporting on human rights, and increased interactions with international civil society actors.

It is important to note that civil society was diverse in Iran under the Khatami administration. Civil society organizations included the Association of Iranian Journalists, Association of Employers, human rights organizations, environmental groups that used the precepts of Islam to lobby for better protections, runaway and addict services, education initiatives, arts organizations, mine clearance efforts, and groups



ABOUT ARSEH SEVOM

Arseh Sevom (Third Sphere) is a non-governmental organization established in 2010 in Amsterdam, aiming to promote peace, democracy, and human rights. The organization's objective is to promote the development of a vigorous third sphere of civil activities in Iran and related communities. Cooperation among civil society organizations is key to building a strong and coherent civil rights movement that can thrive and succeed. Arseh Sevom aims to become a hub for organizations and individuals working together towards the common goal of free, open, and peaceful Persian-speaking communities. Arseh Sevom seeks partnerships with existing organizations and also seeks to increase the vibrancy of civil society by encouraging its development.

Human and civil rights belong to all sectors of society and to all individuals. Arseh Sevom promotes the advancement of rights for people of all beliefs, genders, ethnicities, non-violent political affiliations, and more. A key aim for Arseh Sevom is to work with individuals and organizations to amplify their actions and efforts in the promotion of human and civil rights.

Human rights organizations and defenders in Iran have found themselves under attack, while abuses of basic human rights have continued. The unrest since the flawed 2009 presidential election has resulted in random and targeted arrests along with a shifting legal landscape that endangers academics and civil society activists in particular by outlawing their contact with international organizations and funding sources. Despite this, we are currently witnessing a transformation of civil society into a growing and creative civil rights movement.

To make the transition to a more open society, it is important to address the cultural and political roadblocks to the implementation of the Universal Declaration of Human Rights. Arseh Sevom aims to further the efforts of Iran's civil rights movement by working with its leaders to build capacity and address future needs and developments. The group also plans to develop advocacy tools to address the attitude to human rights among intellectuals, activists, and the general public.

Arseh Sevom was founded in the Netherlands by Sohrab Razzaghi and Kamran Ashtary.

OBJECTIVES

The objective of the foundation is to promote peace, democracy and democratic values, and human rights in Persian-speaking societies and communities.

The foundation tries to reach its objective by:

- Advocacy, campaigning, lobbying, and capacity building.
- Empowering and enabling members or representatives of Persian-language societies and communities.
- Networking with and network building between stakeholders, and/or members or representatives of Persian-language societies and communities.
- Creating a "Knowledge Bank" and a "Think Tank".
- Acting as a publisher of research, articles and reports.
- Forming partnerships with for-profit and with not-for-profit organizations and companies.
- Organizing exchange programs, curricula, and classes for students and professionals in the field of peace building, democratization, and human rights.
- Training members and representatives residing both within and outside of Persian language societies and communities to make them able to independently and/or cooperatively contribute to the object of the foundation.
- Performing everything that is related to the above - taken in the widest sense - or may be conducive thereto.
- The foundation shall explicitly be a non-profit organization.

ARSEH SEVOM: 2010 NARRATIVE REPORT

Summary

In September of 2010, Arseh Sevom received partial (25%) funding for its activities targeting civil society in Iran and related communities. Putting together the board, was one of the most important accomplishments of the first months of operation, but it is not the only one. The organization's reports were well-received and influential. The first report, created with project funding from Hivos, *Attack on Civil Society in Iran*, was cited extensively in the report of the Foreign Ministry in the Netherlands about Iran and was downloaded more than a 800 times in 2010.

The report, *Legalizing the Murder of Civil Society*, highlighted the dangers of a proposed bill that would severely limit the activities of civil society organizations in Iran. "This report was discussed widely in Iran," a contact in Iran told us. "It really raised awareness, even in parliament."

The board brings a lot of expertise and points of view in the organization. Members have been extremely active, providing useful counsel and even helping with day-to-day activities. They have worked as active members of the organization as a result of limited funding.

With the funding, Arseh Sevom went into full-on start-up mode including finding office space, dealing with telephone lines and internet connections, furnishing the office, putting procedures into place, developing a report and communication protocol, writing fundraising proposals, and finding an accountant. This was all done with a skeleton staff.

Simultaneously, the organization worked to build relationships with (potential) partners.

Accomplishments

Attack on Civil Society in Iran

Attack on Civil Society was downloaded from Arseh Sevom and read on Scribd.com more than 800 times. It has also been added to several online libraries.

This report was cited extensively (more than 14 times) in "Algemeen ambtsbericht Iran oktober 2010" (<http://bit.ly/grWCp1>). This report is available in English.

Legalizing the Murder of Civil Society

"This report was discussed widely in Iran," a contact in Iran told us. "It really raised awareness, even in parliament."

Legalizing the Murder of Civil Society in Iran presents an overview of a bill before Iran's parliament which would severely curtail the activities of civil society organizations, effectively legalizing the hardline measures taken by Iran's security forces. This report has a specific audience and is focused more on Iran's internal politics. Arseh Sevom wrote it to make Iran's parliamentarians aware of the chilling effects of the bill on which they are being asked to vote. The report has been downloaded about 127 times from our site and from scribd.com.



The International Center for Not-for-Profit Law cited/quoted a large portion of the report Legalizing the Murder of Civil Society in Iran in its report on global trends: <http://www.icnl.org/knowledge/globaltrends/GloTrends2-2.htm>

This paper is available in English and Persian. The English version has been viewed on scribd.com almost 500 times.

IRAN: ICTs and Environmental Society

This paper was written with Hojatollah Modirain as part of a 2010 overview of ICTs and Environmental Society by Global Information Society Watch. The report states:

Without human rights, sustainable development cannot happen. It should be noted that human rights are not only confined to freedoms, such as freedom of speech and prohibiting torture, but also cover some basic rights such as water, health, food, eliminating poverty, education, as well as freedom of information and access to the internet. (...) The political uncertainty in the country and harsh suppression of civil society have resulted in less attention being given to environmental issues and climate change. (From the introduction to the section on Iran)

(<http://www.giswatch.org/en/2010>)

Arseh Sevom Websites

The English website was up and running during the summer, but it took more effort to get the Persian website started. We had a bit of a struggle with keeping both sites up to date and writing and posting enough content. Arseh Sevom Persian and English both have launched facebook pages: <http://www.facebook.com/ArsehSevom> and <http://www.facebook.com/ArsehSevom.en>.

Arseh Sevom Online Magazine

In 2010, Arseh Sevom worked to collect articles for its first online issue of Civil Society Zine (<http://www.arsehsevom.net/zine/?cat=17>). Calls for posts were made on several sites and to many mailing lists. The first topic was: "Networks, Networking, and Change: Traditional, Social, Digital." An objective of the issue was to introduce readers to a number of ideas about networks from a wide variety of view points. Another was to create a forum of activists, academics, and others interested in civil society by encouraging discussion on individual posts. We planned to repeat this four times a year. Eventually, Arseh Sevom plans to develop a community of people willing to engage in online conversation about issues related to civil society all over the world.

Collected Laws Concerning Civil Society in Iran

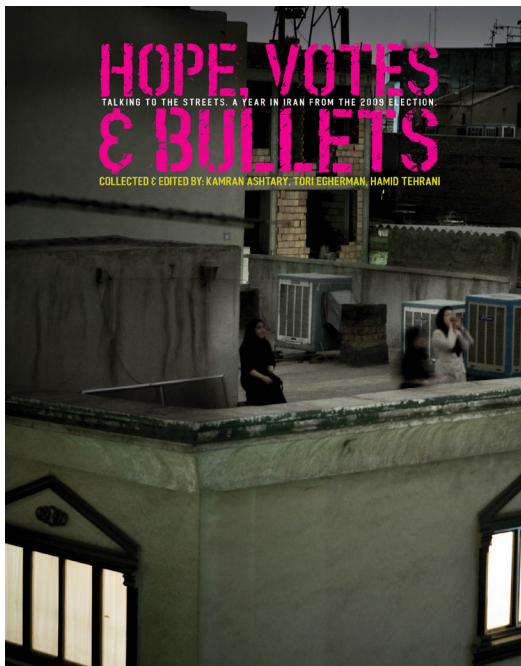
Arseh Sevom has also published a paper summarizing laws pertaining to civil society in Iran. This is currently available only in Persian.



Advisory Meeting in the EU Parliament

In the summer of 2010, Sohrab Razzaghi met with EU officials in Brussels and spoke about the position on human rights in Iran. His recommendations to the EU parliament has been one of the most read posts on Arseh Sevom's English site. (<http://www.arsehsevom.net/2010/07/recommendations-to-eu-about-human-rights-in-iran/>)

Arseh Sevom Publication: *Hope, Votes & Bullets*



ON JUNE 12, 2009, ELECTION OFFICIALS IN IRAN ANNOUNCED THAT MAHMOUD AHMADINEJAD HAD BEEN REELECTED BY A LANDSLIDE. BEFORE DOING SO, THEY MADE SURE THAT THE MOBILE NETWORK WAS TURNED OFF AND THAT INTERNET ACCESS WAS LIMITED. NO ONE EXPECTED A FAIR COUNT OF THE VOTE, BUT VERY FEW IRANIANS EXPECTED TO HEAR THAT THE INCUMBENT HAD GAINED SUCH A COMMANDING VICTORY. BY THE END OF THE EVENING, PEOPLE IN IRAN CLIMBED TO THEIR ROOFTOPS TO SHOUT OUT THEIR DESPAIR. ON THE 15TH, A REPORTED THREE MILLION TOOK TO TEHRAN'S STREETS TO JOIN A SILENT PROTEST. THEIR UNITY AND PUBLIC EXPRESSION SURPRISED AND INVIGORATED THOSE ON THE STREETS AND THOSE WATCHING ALL OVER THE WORLD. THIS BOOK TELLS A VERY PERSONAL STORY OF CHANGE, DESPAIR, AND PROTEST FROM PEOPLE IN IRAN AND OUTSIDE WHO SOMEHOW FOUND THEIR LIVES CONSUMED BY THE POSSIBILITY OF A NEW FUTURE FOR THE NATION.

ashtary design AMSTERDAM, SEPTEMBER 2010



Arseh Sevom board members Kamran Ashtary and Fred Petrossians (Hamid Tehrani) and Tori Egherman collected, edited, translated, and illustrated essays, news items, and blog posts from people whose lives were effected by the 2009 presidential elections in Iran. The book has been distributed to students (university and secondary school) and has been described as a kind of “monument” to a moment in time.

BOARD

Arseh Sevom worked hard to build a strong board. The result is a powerhouse of thinkers, analysts, and others who have worked on civil society issues from a variety of viewpoints. In 2010, Sohrab Razzaghi was president of the board. In 2011, he was hired as Director of Research and had to resign as a board member.



Kamran Ashtary: Human rights activist, researcher, and artist, former Communications Director of Radio Zamaneh. After leaving Iran in the early 1980s, Ashtary lived and worked in Amsterdam, New York, and California. In 2003, he returned to Iran for four years, where he managed a communication and design business. Ashtary was on the core founding team of United4Iran and organized the July 25th and December 12th events in the Netherlands.

Ashtary regularly presents on media in closed societies and serves as a regular commentator on Iran-related issues. Ashtary is the designer and editor of the 2010 book, *Hope, Votes & Bullets*, a co-author of the blog *View from Iran* (viewfromiran.blogspot.com) and the book *Iran: View from Here*. His photographs of Iran were recently published in the book, *Iran Ist Anders*, published in Switzerland. Other artwork has been published and exhibited worldwide.



Hajo Funke: Chair on Politics and Culture at the Otto-Suhr-Institute of Free University Berlin (until retiring in 2010). Main Research: Authoritarianism and Democracy. Right wing Extremism. Studies on Mideast. Studies on Political Culture of Post-Holocaust-Germany.

Funke reconstructed and analyzed the ideology of the right-wing oriented German political party the 'Republicans,' particularly in reference to its hatred of foreigners, its anti-Semitism, and its ultra-nationalism. He also analyzed the ideas and roots of ethnocentricity within German nationalism. Funke has written widely on the neo-Nazi networks and the effect on them of radical revisionism and social prejudices, especially anti-Semitism and a hatred of foreigners.



Scott Lucas: Professor of American Studies at the University of Birmingham since 1989. Lucas is a specialist in US and British foreign policy and has written and edited seven books, more than 30 major articles, and a radio documentary and co-directed the 2007 film *Laban!*.

Formerly a journalist in the United States, Lucas has written for newspapers including *The Guardian* and *The Independent* and was an essayist for *The New Statesman*. He appears regularly on British, American, and international radio and television as a specialist on current affairs, politics, and history. He is the founder and editor of the online news and analysis site, *EA Worldview*.



Fred Andon Petrossians: Iranian journalist, researcher and blogger. He is the online editor in chief of Radio Farda, Iran editor of Harvard's Global Voices, and co-founder of the award-winning *March 18 Movement to protect bloggers*.

Petrossians has commented frequently on Iranian media and civil society in international media and delivered speeches on this topic in media and academic centers such as Yale University. He has also contributed to various digital projects such as Digiactive.

Petrossians has an MA in European Politics, Cultures and Organizations.



Bert Taken: Lecturer on Philosophy at Rietveld Academy. Taken is carrying out PhD research into the philosophical basis of art and design education. He is examining the foundation of art education and contributing to a national and international discussion on its future.

Bert Taken has visited Iran three times, twice for study with students and professors of the Rietveld.



Annie van de Pas: Political scientist and historian who has conducted research and written about the Middle East and North Africa. She is experienced in political development cooperation and worked as a political advisor for a Dutch democracy support organization (see www.nimd.org, for her publication on the MENA region, *Beyond Orthodox Approaches. Assessing possibilities democracy support in The Middle East and North Africa*). At present she is project leader at the GroenLinks research office in Utrecht.

END OF YEAR FINANCIAL REPORT: PART 1



Stichting Arseh Sevom
Attn. Executive Board
De Wittenstraat 25
1052 AK AMSTERDAM

Bunschoten, 12 augustus 2011

Ref: dw/jb/201111327

Subject: Auditor's report 2010

Dear members of the Executive Board,

We have the pleasure in presenting our audit report¹ to you.

The financial statements of Stichting Arseh Sevom were reviewed in accordance with our assignment. Our most important conclusions are summarised in this audit report.

Our intention is to give a statement of approval for these financial statements.

We would like to thank the employees of Stichting Arseh Sevom for their cooperation during the execution of our assignment.

We are confident that the information in the audit report is sufficient, and we would be more than willing to further clarify our conclusions if necessary.

With kind regards,

Jan Bos Accountancy B.V.

J. Bos AA

1 Summary

Our most important findings and conclusions are:

1. We will provide a statement of approval for the financial statements of 2010.
2. The profit and loss for the financial year 2010 shows a result of € 106 negative and has been deducted from the capital of Stichting Arseh Sevom.
3. Hivos; the total amount of the contribution for the period 1-9-2010 up to 31-8-2013 will be € 350.000. Of this amount € 100.000 already has been transferred until 31-12-2010. According to the spending in the year 2010 € 49.512 has been reported in the profit and loss account. € 50.488 has been reported as deferred income.
4. The cost of personnel that were provided in the financial statements, regards to the costs of two freelancers. There is no VAR declaration present for these two employees, which may lead to a potential risk for the wage taxes. There was no personnel under paid employment in 2010.
5. Because there are exempted achievements, no deduction regarding the sales tax is possible.

2 The audit

2.1 Our assignment

In accordance with our assignment, we audited the financial statements 2010 of Stichting Arseh Sevom, as confirmed in the engagement letter for the financial statements audit 2010.

Management is responsible for the preparation and fair presentation of these financial statements and for the preparation of the management board report. It is our responsibility to express an opinion on these financial statements based on our audit.

At the moment there is no management board report available, so this could not be part of our audit.

2.2 Statement of approval

Provided the financial statements 2010 are confirmed unaltered by the Board, we will provide a statement of approval for the financial statements 2010.

The profit and loss account shows a result of € 106 negative. The total of assets are € 55.188, with a capital included of € 106 negative.

Our statement will be:

“In our opinion, the financial statements give a true and fair view of the financial position of Stichting Arseh Sevom as at December 31, 2010 and of its result.”

2.3 Findings

2.3.1 Quality of the balance sheet and documentation of the financial statement file

At the start of the audit the following documents were available:

1. Trial balance of 2010 with accompanying general ledger;
2. Underlying notes and declarations of various costs;
3. Bank statements;
4. Copies of the Identification cards of the Board;



5. Complementary correspondence regarding the grant;
6. Correspondence with the tax collectors office regarding tax liability.

Based on this information we had enough insight to accomplish our assignment.

2.3.2 Summary of established differences in the financial statements.

Based on the imputed costs an amount of € 50.488 of the received contribution was presented as deferred income.

In according to Dutch Law there is no right of any deduction regarding to sales taxes. The claim for the sales tax that amounts to € 1.989 has therefore been booked as an expense to the profit and loss. Furthermore we included accounting costs up tot € 1.950 in the financial statements. The total correction amounts to € 54.427 charged as an expense to the result.

2.4 Fraud regulation - 110 suggestion of fraud

The primary responsibility for the prevention and discovery of fraud lays with the supervising bodies as well as with the board of the organisation. It is the responsibility of the auditor to judge the risk that the financial statements might contain a material irregularity as a result of fraud, inaccuracies or embezzlement of assets.

As of October 2006 the WTA, the Wet toezicht accountantsorganisaties, is utilized. If during a legal audit we receive information that justify a reasonable suspicion that there might be fraud regarding the financial responsibilities of an organisation, we are obliged by the WTA, under certain conditions, to inform this to the KLPD.

During our audit of the financial statements 2010 there appeared no suggestion of fraud to us. The Board conformed us in this with a Letter of Representation with the financial statements.

2.5 Our independency

As of January 2007 the new 'Further regulations regarding the independency of the public auditor' are utilized. These regulations were rewritten to accomplish the demands set by the WTA and the BTA (Besluit toezicht accountantsorganisaties). With these changes the Dutch independency regulations have been brought further in line with the international (IF AC) independency regulations.

These changes have no significant influence on the assignments we as auditors mayor may not perform for you though.

During the year we did not establish any independency issues.

2.6 Other relevant documents

Engagement letter

At July 5th we released our engagement letter for the audit of the financial statements of 2010 and following years. In this letter we have outlined our responsibilities as auditors of Stichting Arseh Sevom.

Confirmation of the financial statements

We requested the management for a confirmation of the financial statements and we expect to receive this before the end of our audit.

3 Annual report

Regarding the annual report 2010, we would like to bring the following details under your attention.

3.1 Valuation principles and recognition of income

We confirmed that the financial statements have been compiled in agreement with the legal demands as stated in the Richtlijn jaarverslaggeving voor organisatie zonder winststreven (RJ 640) and in accordance with Part 9 of Book 2 of the Netherlands Civil Code.

3.2 Estimates and insecurities in the financial statements

During the compilation of the financial statement, the board needs to make certain estimates and decision for matters of a relatively subjective nature. In our opinion these matters were sufficiently argued.

4 Internal control**4.1 Summary of findings regarding internal control**

As part of our audit of the financial statements of Stichting Arseh Sevom, we audited the administrative organisation and internal control. This audit took place to further establish our opinion of the reliability of the financial statements and to decide the depth of the auditing assignments we had to perform.

Based on our research we have the following recommendations:

1. Regarding the personnel administration we advise you to put specific attention to clarifying who is responsible for what, and to the documentation of the personnel data.
2. In the procedure regarding contributions we advise you to appoint a budget administrator for each project. This will ensure that there is someone responsible for controlling the specific expenses to remain within the budget.
3. Because of the Board changes we advise you to review the procedures for payment and procurement.

4.2 Summary of findings regarding automation

Regarding automation we have the following recommendations:

1. Our advise is to sharpen the measures regarding the back-up procedure.
2. For the use of various dropboxes we advise to make a protocol in which it becomes clear who controls the various boxes and where certain documents are being stored.

EIND PART 1



END OF YEAR FINANCIAL REPORT: PART 2

I General

I.1.1 Foundation

The foundation has been founded at the 25th of February 2010 and bears the name Arseh Sevom.

I.1.2 Governing body

As at 31 december 2010 the governing body of the association according to the Chamber of Commerce is composed as follows:

<u>Name:</u>	<u>Function:</u>
Mr. S. Razaghi Siahroudi	President
Mr. K. Ashtary	Secretary
Mr. A.T.J.M. Taken	Treasurer
Mrs. J. van de Pas	Member
Mr. F. Andon Petrossians	Member

I.1.3 Registration Chamber of Commerce

The Foundation is registered at the Chamber of Commerce at Amsterdam under number 34383076 and is established under Dutch Law.

II.1 Balance sheet as at december 31, 2010

ASSETS

2010
€

Current Assets

Receivables, prepayments and accrued income	1.800
Cash at bank and in hand	<u>53.388</u>
	55.188

Total Assets

55.188

LIABILITIES

Capital

Foundation capital	106-
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Short term liabilities

Liabilities, accruals and deferred income	55.294
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Total liabilities

55.188

II.2 Profit and loss account 2010

	2010	
	€	€
INCOME		
Contributions	49.512	
Total income		49.512
EXPENSES		
Staf- and office costs	26.600	
Other expenses	22.912	
Total expenses		49.512
OPERATING RESULT		
		-
Interest and similar expenses		106-
NET RESULT		
		106-

Appropriation of result

It is proposed to add the negative result to the capital of the foundation

II.3 Principles of balance sheet valuation and determination of results

General

The financial statements have been prepared in accordance with accounting principles generally accepted in The Netherlands. Assets and liabilities are stated as nominal values, unless indicated otherwise.

Balance sheet valuation

The receivables, cash and liabilities are entered at nominal value; in the valuation of receivables, a provision for in recoverability is subtracted, based on individual appreciation of the receivables.

The results are recognised in the year they are realised; losses are recognised when foreseen. The expenses and losses are attributed to the financial year to which they pertain.

II.4 Notes to the balance sheet

ASSETS

	<u>2010</u>
	€
Current assets	
Receivables, Prepayments and accrued income	
Other debtors	<u>1.800</u>
Balance as at 31 December	<u><u>1.800</u></u>
Other debtors	
Guarantee deposit	<u>1.800</u>
	<u><u>1.800</u></u>
Cash at bank and in hand	
ING Bank 5006341	<u>53.388</u>
Balance as at 31 December	<u><u>53.388</u></u>
PASSIVA	
Capital	
Foundation capital	
Balance as at 1 January	-
Result financial year	<u>106-</u>
Balance as at 31 December	<u><u>106-</u></u>
Short term liabilities	
Liabilities, accruals and deferred income	
Amounts owned to credit institutions	116
Other liabilities	<u>55.178</u>
Balance as at 31 December	<u><u>55.294</u></u>

II.5 Notes to the profit and loss account 2010

INCOME

	<u>2010</u>
	€
Contributions	
Contribution Hivos	49.512
	<u>49.512</u>
EXPENSES	
Staff- and office costs	
Other personnel expenses	26.600
	<u>26.600</u>
Other expenses	
Office costs	2.519
General expenses	18.633
Housing expenses	1.760
	<u>22.912</u>
<u>Office costs</u>	
Printed matter	518
Small expenses	2.001
	<u>2.519</u>
<u>General expenses</u>	
Administrative expenses	340
Accounting expenses	1.950
Preliminary and formation expenses	1.074
Selling expenses	11.696
Not deductible sales taxes	1.989
Other general expenses	1.584
	<u>18.633</u>
<u>Housing expenses</u>	
Rent	1.260
Utilities	400
Other housing expenses	100
	<u>1.760</u>
Financial income and expenses	
Financial costs and interest	106
	<u>106</u>

II.4 Notes to the balance sheet

<u>Other liabilities</u>	<u>2010</u>
	€
Advance payments received	50.488
Payable auditor's costs	2.290
Payable staff and office costs	2.400
	<u>55.178</u>

Off balance sheet commitments

The foundation accepted a rental agreement as of 1 November 2010, for office space at De Wittenstraat 25, in Amsterdam. The agreement was made for a period of two years, with a possible continuation of three years. The total sum of rental costs amounts to € 7.200 a year at the start of the agreement.



In the October 2011 board meeting, the Arseh Sevom Board approved the financial report.

Arseh Sevom is Sponsored by:**Hivos, the Humanist Institute for Development Cooperation**

A fair, free and sustainable world – that is what Hivos, the Humanist Institute for Development Cooperation, wants to contribute to. Together with local organisations in developing countries, Hivos strives for a world in which all citizens – both men and women – have equal access to resources and opportunities for development.

Mission

Hivos is a Dutch development organisation guided by humanist values. Together with local civil society organisations in developing countries, Hivos wants to contribute to a free, fair and sustainable world. A world in which all citizens – both women and men – have equal access to opportunities and resources for development and can participate actively and equally in decision-making processes that determine their lives, their society and their future.

Hivos trusts in the creativity and capacity of people. Quality, cooperation and innovation are core values in Hivos' business philosophy. Hivos is committed to poor and marginalised people in Africa, Asia and Latin America. A lasting improvement in these people's situation is the ultimate measure for the work and efforts of Hivos. One of the guiding principles of our philosophy is strengthening the social position of women."

www.hivos.com

در باره ما

جامعه مدنی کانون مقاومت، تحدید قدرت سیاسی و عرصه قدرت‌یابی شهروندان است. جامعه مدنی مرکز بروز خلاقیت‌ها، ابتکارات جدید اجتماعی و مدرسه آموزش و تمرین دموکراسی، تساهل، مدارا، شهامت و اخلاق مدنی است. جامعه مدنی کانون تولید، انباشت سرمایه اجتماعی و عرصه آزادی، رهایی و برابری است.

در سی سال اخیر با بازگشت جامعه مدنی به عرصه آکادمیک و سپهر عمومی، نقش آن در اقصی نقاط جهان به طور چشمگیری رشد و گسترش یافته است به همین دلیل عده‌ای از پژوهشگران جامعه مدنی را بزرگ‌ترین پروژه هزاره جدید می‌نامند.

جامعه مدنی به مثابه عرصه سوم در فرایند توسعه، صلح و دموکراتیک سازی بدلیل برخورداری از قابلیت‌ها بی چون: نمایندگی گروههای اجتماعی، ارتباط نزدیک‌تر و گسترده‌تر با جوامع محلی، مفصل بندی و پیگیری مطالبات آنان، منعکس کردن صدای مردم و گروههای به حاشیه رانده شده، فراهم ساختن ابزارها و فرصت‌های لازم برای ارائه و بیان دیدگاه‌های شهروندان، قدرتمند ساختن شهروندان برای بیکار و تغییر سیاست‌های عمومی و ساختن جهان دیگر **و** ضد از سایر بازیگران توسعه (دولت و بخش خصوصی) متمایز می‌شوند.

جامعه مدنی تلاش می‌کند در پارادایم جدید توسعه و فرایند دموکراتیک سازی، الگوی جدیدی از کارآیی و کارآمدی، پاسخگویی، شفافیت، نهادینه ساختن تنوع و تکرار و نظم انجمنی در جامعه ارائه دهد.

در چند دهه اخیر جامعه ایرانی نیز با پایان جنگ تحمیلی عراق و ایران، فروکش کردن هیجان‌های انقلابی، افول پوپولیسم، غیرایدئولوژیک شدن جامعه و مسلط شدن گفت‌وگو، همگام با تحولات جامعه جهانی و موج سوم دموکراسی، شاهد بازگشت اما آرام جامعه مدنی بوده است در این سال‌ها جامعه مدنی ایرانی به‌رغم محدودیت‌ها و تنگناها و وجود کانون‌های مقاومت، از رشد، تنوع و پویایی نسبتاً چشمگیر برخوردار بوده است.

اما با انتخابات ریاست جمهوری در سال ۱۳۹۱ با به قدرت رسیدن یک طبقه جدید سیاسی، شکل‌گیری دولت پادکائی، ورود نظامیان به عرصه سیاست، اقتصاد، فرهنگ و جامعه مجازی و مسلط شدن گفت‌وگوهای دموکراسی‌ستیز و جامعه مدنی‌هراسی بر جامعه ایرانی، جامعه مدنی با تهدیدات و تنگناهای جدی مواجه شده است.

در شرایط پر مخاطره کنونی برای جلوگیری از جوامرگی و بسط جامعه مدنی، قدرت‌یابی شهروندان، دفاع از آزادی انجمن‌ها و حقوق شهروندان و توانا سازی محیط سیاسی و اجتماعی **و** ضد مهم‌ترین دغدغه و هدف استراتژیک فعالان و اصحاب جامعه مدنی است. از این رو جمعی از فعالان مدنی به منظور:

- ترویج و بسط اندیشه‌های مدنی، صلح، دموکراسی و حقوق بشر،
- ظرفیت سازی سازمان‌ها، فعالان جامعه مدنی و مدافعان حقوق بشر،
- ترویج و گسترش اخلاق مدنی و فرهنگ اقدام‌های داوطلبانه
- تسهیل در دسترسی، گردش و مبادله آزاد اطلاعات،
- ایجاد فضایی مناسب برای تبادل نظر، گفتگو بین فعالان جامعه مدنی و دیگر گروههای اجتماعی....

اقدام به تاسیس موسسه عرصه سوم در عرصه جامعه مدنی ایرانی کرده‌اند. موسسه عرصه سوم که نام آن به نقش جامعه مدنی اشاره دارد، سازمانی غیر دولتی و غیر انتفاعی است که سال ۱۳۹۱ در آمستردام هلند تاسیس و به ثبت رسیده است.

عرصه سوم سازمانی غیر سیاسی و مستقل مدنی است که بر حقوق بشر، صلح و دموکراسی برسه معضل گری جامعه ایرانی تاکید دارد.

عرصه سوم ارتقاء دهنده حقوق همه احاد جامعه، گروه‌ها و نیروهای اجتماعی با هر نوع اعتقادی از هر جنس، قوم و تعلق‌های سیاسی غیر خشونت‌آمیز است. از آنجا که برای گذار به یک جامعه دموکراتیک، بررسی موانع فرهنگی، اجتماعی و سیاسی، اجرای اعلامیه جهانی حقوق بشر در آنجا اهمیت دارد، عرصه سوم در تحقق تلاش‌های جنبش حقوق مدنی **و** سیاسی در ایران و برای ظرفیت سازی و تامین نیازهای آتی و توسعه جامعه مدنی دموکراتیک و توسعه گرا، با رهبران و فعالان جامعه مدنی ایرانی همکاری می‌کند.

عرصه سوم همچنین برای جهت دادن به نگرش روشنفکران، دانشگاهیان، روزنامه نگاران و بلاگرها، فعالان مدنی **و** سیاسی و عموم مردم، تولید و ترویج ادبیات جامعه مدنی، حقوق بشر، صلح و دموکراسی، ارتقای دانش تئوریک، ظرفیت سازی سازمان‌ها و فعالان مدنی، مبادله دانش، اطلاعات و انتقال تجربیات، اطلاع رسانی شفاف **و** ضد در کانون فعالیت‌ها و برنامه‌های خود قرار داده است.

Arseh Sevom promotes the advancement of rights for people of all beliefs, genders, ethnicities, non-violent political affiliations, and more. To make the transition to a more open society, it is important to address the cultural and political roadblocks to the implementation of the Universal Declaration of Human Rights. Arseh Sevom aims to further the efforts of Iran's civil rights movement by working with its leaders to build capacity and address future needs and developments. The group also plans to develop advocacy tools to address the attitude to human rights among intellectuals, activists, and the general public.

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