



ARSEH FROM FIRE TO FIRE SEVOM ANNUAL REPORT

[2017] [2018]

ANNUAL REPORT
[2017][2018]
FROM FIRE TO FIRE



**110 MP
PROFILES**

**5 BOOKS
ON BONYADS
(ISLAMIC
CHARITIES)**

**331 ARTICLES
& INTERVIEWS
BY CITIZEN
REPORTERS**

**500+ ISSUES
COLLECTED &
ANALYZED**

**175,302 SITE
INTERACTIONS**

**8 BOOKS
DAR SAHN**

**6 INTERVIEWS
ON CIVIL
SOCIETY**

**44
INFOGRAPHICS
FOR THE
FIFTH CITY
AND VILLAGE
COUNCIL
ELECTIONS**

**355 PHOTO
NEWS, DAR
SAHN**

18 VIDEOS

**20,786 SURVEYS
COMPLETED**

**7 POLITICAL
PROFILES**

**93
INFOGRAPHICS
RELATED TO
THE FIFTH
EDITION OF THE
ASSEMBLY OF
EXPERTS**

Find the Persian content here:
<https://www.darsahn.org/>

In addition to the major projects, Arseh Sevom also worked on issues related to civil society in Iran.

110 POSTS

CIVIL SOCIETY WATCH

Arseh Sevom's weekly reports for civil society watch included coverage of the activities of the parliament, ngos, reports about the relations between the government and ngos, and the replacement of independent organizations with government sponsored ones.



36 POSTS

WOMEN'S ISSUES

During the period of the report, the most covered issues were related to force hijab, access to sports events, gender segregation, and managing household affairs.

26 POSTS

ENVIRONMENTAL ISSUES

Breathing the air in some parts of Iran is a hazard to health all by itself. Arseh Sevom covered issues related to air pollution, climate change, and water crises. We also discussed mismanagement and the state of wildlife and the protectors of wildlife.

13 POSTS

MINORITY ISSUES

Coverage included issues concerning gender and sexual orientation, religious, ethnic, and linguistic minorities, and people with disabilities.

LETTER FROM THE PRESIDENT



Dear Readers,

Arseh Sevom began 2017 with two very important questions:

1. What were some of the specific issues people in Iran were grappling with in their communities?
2. How could local civil society bring more accountability and creative problem solving to these issues?

Answering those questions led to conversations with people throughout the country and in the diaspora. What was on their minds? What were they concerned with. For many, it was access to the economy, public spaces, and healthcare. For others, it was corruption, citizenship, and education. There were concerns over perceived threats to cultural identity as well as incidents of child marriage. What the research showed was a population striving to improve itself. It also showed a population threatened by greed, short-sightedness, and lack of avenues for engagement and expression.

Yet, people in Iran keep surprising us with their creative efforts for change. They keep standing up and shaking things up – even in the face of overwhelming punishment. Women stand up for their rights even when faced with outrageous punishments. Teachers demand dignity and fair pay. Conservationists stand up to the degradation of the environment.

In the face of everything, we know that people do what they can. Small acts lead to big changes.

Humbly,

AJTM Taken

President of the Board



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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. 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 civil society.

At the end of 2012, an independent evaluator made an extensive review of Arseh Sevom's practices and accomplishments over its first three years of operation. The evaluator spoke to a number of people affected by the organization's work. He wrote:

Arseh Sevom was several times referred to as being and creating "a living exercise in democracy." This is a compliment that simultaneously includes a task and challenge for the future!



MISSION

Arseh Sevom works to create tools, resources, and opportunities for learning and collaboration that promote a capable, vibrant, and pluralistic civil society inside Iran, in the diaspora, and among related communities.

OUR VISION

We envision a strengthened civil society in Iran and among related communities that is capable, pluralistic, participatory, and effective at achieving its objectives.

WHAT IS CIVIL SOCIETY?

We envision a strengthened civil society in Iran and among related communities that is capable, pluralistic, participatory, and effective at achieving its objectives.

LETTER FROM THE DIRECTOR



Dear Readers,

Who's afraid of human rights? The Universal Declaration of Human Rights is a promise to ourselves of what we can become: respectful and respected, peaceful, humane, inclusive and diverse. As a result, it's the most threatening document ever written. It tells us what we should demand, no matter where we live, no matter when we were born, no matter what religion we practice or don't practice, no matter what language we speak. We know that we should demand life, peace, education, citizenship, expression. These are our basic rights.

What we are learning is that these rights will not be handed to us. We have to continually struggle to gain them and to hold on to them. That struggle is generational.

The question Arseh Sevom asks every single day is this: How can we center our societies – big and small – on the practice of human rights?

As individuals, we check our own behavior and practice challenging our own pre-conceived notions. We commit ourselves to a life of learning. As an organization, we try to improve our adherence to the values of human rights every day. In our networks, we lobby for more compliance with inclusive and democratic conduct. In our work, we aim to be a resource and tool for expanding human rights practices on local and national levels.

Over the years, we have worked with our networks to create meaningful content addressing local issues deep inside Iran. Arseh Sevom spoke with people all over the country and in the diaspora, collecting more than 500 concerns. We heard about cultural and identity struggles, the need for clean water, pollution, corruption, and the lack of personal safety.

The work we've done has been read, viewed, shared, and downloaded over one million times. This surprised even us! It shows that the will to be more democratic is not limited to a small, engaged minority. There is an energy for democratic change shining through the cracks. The desire to engage and be heard is broad and deep.

None of this could have been accomplished without our amazing team. Everyone worked hard to do the work that's visible to anyone who seeks it out and just as hard on the work that's invisible, from mentoring to accounting to web maintenance to connecting. We had a great team.

In the coming years, the biggest challenge will continue to be embedding the value of human rights in every action, communication, and interaction. Those of us stubborn enough will continue to act to fulfill the promise we've made to ourselves and our societies: the promise of rights, the promise of dignity, and the promise of peace.

There is a crack in everything,

Kamran Ashtary

Executive Director, Arseh Sevom

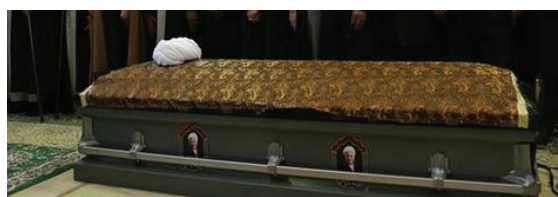


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[2017]

FROM FIRE TO FIRE

2017 began with fire and ended with fire. Shortly after the death of Akbar Hashemi Rafsanjani, an architect of the Islamic Revolution, fire swept through Tehran's tallest building. Without warning, the north wall of the Plasco building collapsed, killing dozens of firefighters and exposing weaknesses in building standards and inspections. Weak worker protections and safety procedures also led to a devastating mine explosion in Golestan Province that killed more than forty. By the end of the year, yet another fire was lit when protests broke out all over Iran.



All this and elections too. In the months leading to the elections people in Iran were engaged vital conversations about the past and the future. The major parties highlighted the rights of women even as they continued to ignore them as candidates. And it seemed that women would have to run as independents if they wanted a seat in local councils or the parliament.

In the middle of 2017, or the beginning of 1396 according to the Iranian calendar, elections for local councils and the presidency took place in a deeply wounded country.

Arseh Sevom did so much great work in 2017 and 2018. We continued our work profiling members of Iran's parliament, reporting on civil society, and diving into issues facing people at the local level.

We published educational and informational materials and engaged in conversations with people all over Iran.

- Arseh Sevom engaged with a network of citizen reporters in small and mid-sized cities all over Iran, mentoring them and publishing their work.
- Arseh Sevom created videos, toolkits, graphics, and posts to enhance the capacity of individuals & organizations to take on leadership roles and to engage with local governance.
- Arseh Sevom profiled dozens of parliament members, exposing corruption and human rights abuses.
- Arseh Sevom and KiesKompas (Electoral Compass) created and published a survey visited by over one million people.

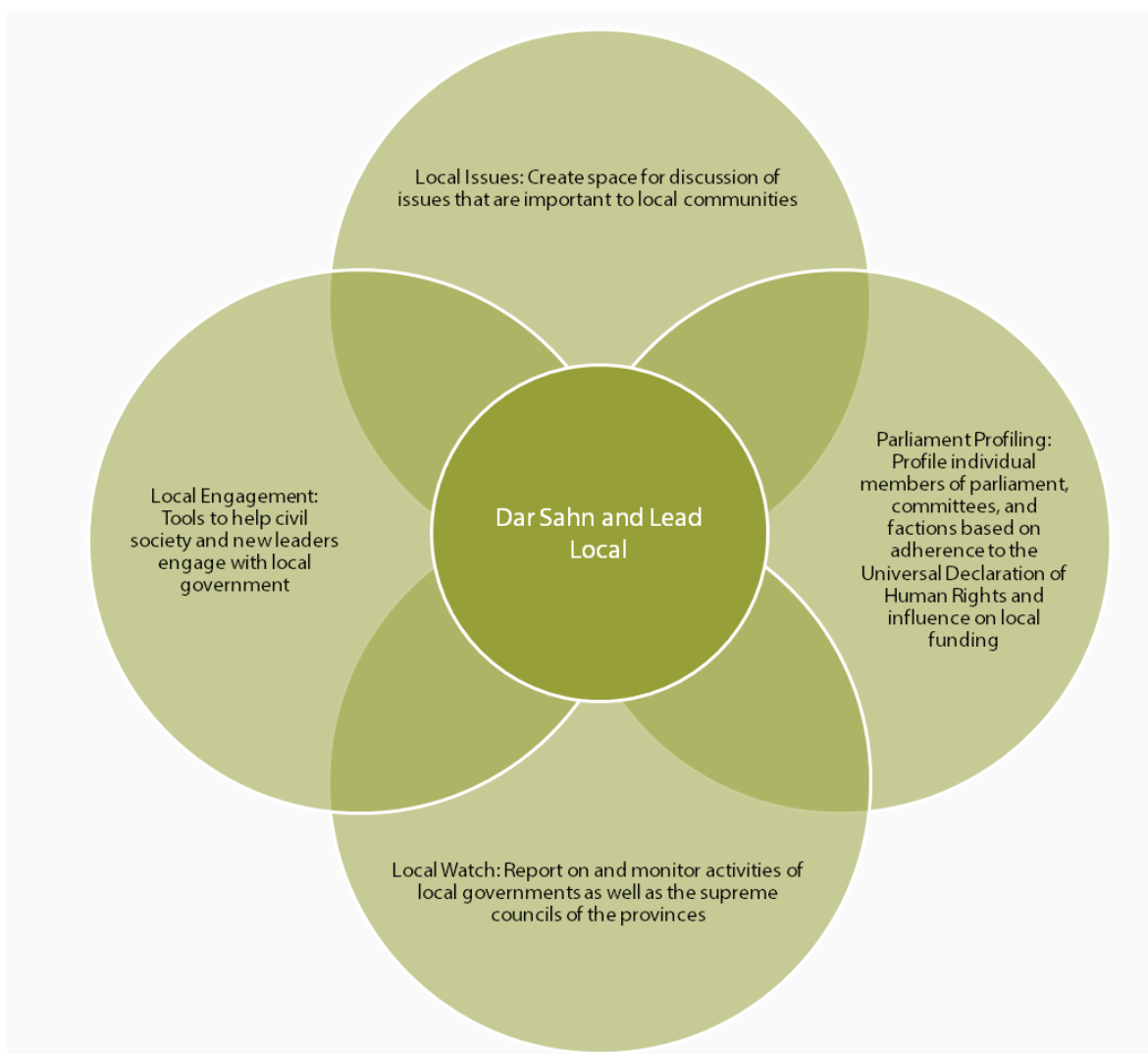


- Arseh Sevom worked with Impact Iran to advocate for human rights in Iran and to improve our conduct within our own networks.
- Arseh Sevom began profiling important bonyads (Islamic charities) and explaining the workings of the national budget.



Over the years, we have worked with our networks to create meaningful content addressing local issues deep inside Iran. Arseh Sevom spoke with people all over the country and in the diaspora, collecting more than 500 concerns. We heard about cultural and identity struggles, the need for clean water, pollution, corruption, and the lack of personal safety.

In the coming pages, you will find a brief overview of our work and accomplishments.



More than 120,000 city council members are elected in 10,000 cities, townships, and villages all over Iran each election cycle.



DAR SAHN AND LEAD LOCAL

More than 120,000 city council members are elected in 10,000 cities, townships, and villages all over Iran each election cycle. Their influence is often underrated, yet they have considerable influence over the lives and well-being of millions in Iran.



When moderate voters stayed away from the polls in the early 2000s, the councils were taken over by hardline politicians, which led to a resurgence of hardline governance in Iran and the rise of Mahmoud Ahmadinejad.

Dar Sahn and Lead Local focused specifically on engaging with important issues at the local level with a network of volunteers, citizen journalists, and activists. The project was divided into four parts:

Local Issues

Create space for discussion of issues that are important to local communities

Parliament Profiling

Profile individual members of parliament, committees, and factions based on adherence to the Universal Declaration of Human Rights and influence on local funding

Local Watch

Report on and monitor activities of local governments as well as the supreme councils of the provinces

Local Engagement

Tools to help civil society and new leaders engage with local government

110 MP PROFILES



Arseh Sevom created 110 profiles of key members of Iran's parliament, 17 committee profiles, and 3 faction profiles using the Universal Declaration of Human Rights as a guide. As you might guess, there weren't a lot of positives to report.

It wasn't always easy to find the information we needed to flesh out the profiles. It's not as though Iran's own parliament site provides much useful information. Additionally, many of the parliamentarians, especially new ones, have little to no digital footprint.

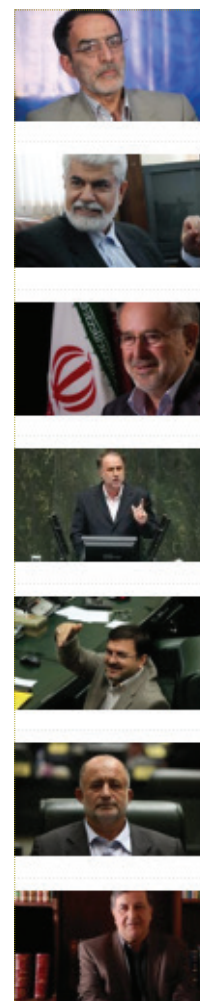
And the fact-checking! In one case a member of parliament complained about our profile to a journalist, saying that we were inaccurate. Arseh Sevom was able to defend and prove every statement made in the profile in question.

Corruption investigations were initiated against several parliamentarians reported on by Arseh Sevom and the worst human rights offenders all failed to win reelection.

The most popular profile on the website was of **Ebrahim Raisi**, who was running for the presidency of the Islamic Republic of Iran. Raisi is implicated in some of the most grave human rights abuses in the history of the Islamic Republic. In 1988, he was a member of a special panel that ordered the summary executions of thousands political prisoners in Iran.

The majority of those executed were already serving prison terms handed down by the revolutionary courts following unfair trials. Many had never even been accused of violent acts. Others remained in prison despite having served out their sentences years earlier. Still others were nearing the end of their terms. Men, women, and teenagers were executed.

Find the Persian content here:
<https://www.darsahn.org/>



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آرشه سِوَم: نمایانگر عریان‌ترین و بی‌پرده‌ترین عجز، فساد، رشوه و اختلاس در ایران

ابراهیم رئیسی، از اعدام‌های دهه شصت تا خیز برای ریاست جمهوری

به گزارش آره‌سِوَم: ۱۳۹۷



رئیس‌جمهوری ایران، ابراهیم رئیسی، در ۱۳۹۷ در جریان انتخابات ریاست‌جمهوری، با شعار «ایران را برای همه» به رقابت با سایر کاندیدات‌ها برخاست. او در جریان کمپین انتخاباتی، با تکیه بر نقش خود در مبارزه با فساد و ارتقاء سطح زندگی مردم، به عنوان کاندیدای مناسب برای این سمت مطرح شد. او در جریان کمپین، با تکیه بر نقش خود در مبارزه با فساد و ارتقاء سطح زندگی مردم، به عنوان کاندیدای مناسب برای این سمت مطرح شد.

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نمایندگان مجلس دهم



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It wasn't always easy to find the information we needed to flesh out the profiles. It's not as though Iran's own parliament site provides much useful information. Additionally, many of the parliamentarians, especially new ones, have little to no digital footprint.

And the fact-checking! Arseh Sevom made sure to triple check each profile, which proved important when we were accused of fabricating information. We were able to prove each and every point we made.



The following page shows screenshots from the Dar Sahn website of a selection of parliamentarian profiles.

>>>>>

فاطمه ذوالقدر؛ با جای پای پدر

به اندازه یک پیکار... ۱۳۹۷ در خرداد - ۱۳۹۷



فخر ذوالقدر، ۵۷ ساله، از فعالان برجستهٔ جنبش زنان ایران است. او در سال ۱۳۸۵ با تأسیس «کمیتهٔ ملی زنان» به همراه گروهی از فعالان دیگر، یکی از بنیانگذاران این نهاد است. فخر در سال ۱۳۸۵ به همراه گروهی از فعالان دیگر، یکی از بنیانگذاران این نهاد است. فخر در سال ۱۳۸۵ به همراه گروهی از فعالان دیگر، یکی از بنیانگذاران این نهاد است.

فاطمه ذوالقدر؛ با جای پای پدر

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گرسی بدر در مجلس

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جعفر یور؛ رئیس جدید کمیسیون فرهنگی کیست؟

به اندازه یک پیکار... ۱۳۹۷ در خرداد - ۱۳۹۷



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500+ ISSUES COLLECTED

What issues are people in Iran facing? That's what Arseh Sevom set out to discover by talking to people all over the country about the struggles they faced on a daily basis. The respondents had a lot to tell us. In fact, we collected more than 500 issues. Most of the respondents were women. They worried about the safety of their children while walking to school. They felt unsafe crossing through enclosed pedestrian areas. They wanted more access to public facilities for sport, culture, and education.

In provinces Sistan and Baluchestan, women worried about the increase in child marriage. In Lar, women worried about the impact of returning migrant workers disrupting their local culture. In Shomal, women worried about the impact on the environment of unsustainable construction.

Both men and women worried about jobs and employment. They both had concerns over water, transportation, and conflict. Men worried about being fairly compensated for their time in military service. The state of the economy was their primary concern.



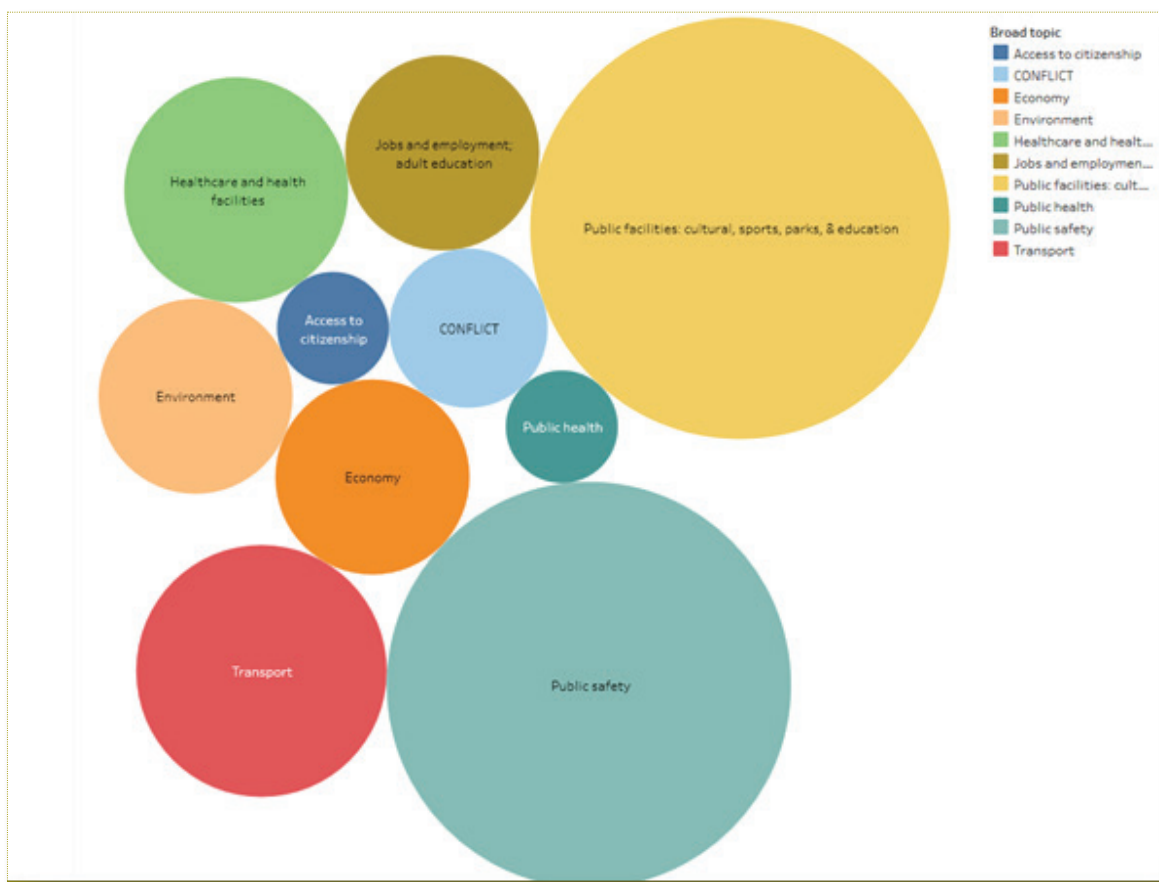
“Disabled people are denied the possibility of interacting with society due to the lack of facilities.”

“Unsustainable construction is destroying the local ecosystem.”

“If we are in public alone, we are a target of harassment. Women always need to have someone else with them in order to feel safe in public.”

“There is too much depression and despair among young people”

20,786 COMPLETED SURVEYS



Of the more than one million people who visited the voting evaluation tool designed by Arseh Sevom and Kieskompas, more than twenty-thousand completed the survey. Of those, 89% want more access for people with disabilities. The overwhelming majority want to see better healthcare facilities and a full 44% think that banning refugees from Afghanistan from taking the university entrance exam will make it easier for their own children to gain admittance.

7 POLITICAL PROFILES



22

There were **seven** political profiles designed based on research of trends in Iranian society.

How do you understand thousands of responses to a survey? One way is by looking for patterns and seeing how they fit together. We asked ourselves which characteristics were shared by people holding similar points of view? How can we better understand the data?

Together with Kies Kompas, Arseh Sevom combined our knowledge of Iranian society with their knowledge of the data to create political profiles. These profiles add nuance and complexity to our understanding of the data, all while making it easier to understand the survey's results.

In Iran, as in many countries, personality can outmaneuver issues. Big and charismatic personalities can make people forget their own interests. In order to better understand which issues impacted the public in Iran, Arseh Sevom partnered with an expert in voter engagement and issues evaluation, the Dutch organization Kies Kompas.

In order to better understand the issues facing the Iranian population, Arseh Sevom researchers reached out to individuals in Iran through direct contact. In addition, together with Kies Kompas, we launched an online survey to gather anonymous responses and developed seven political profiles designed based on research of trends in Iranian society.

SOCIAL EGALITARIANS have a strong social conscience and believe governments should intervene to make society more equitable. They are socially progressive, support climate action, and want to encourage fair and just local businesses.





PROGRESSIVE COSMOPOLITANS are internationalist in outlook, embracing difference and are politically engaged. They are motivated by social issues such as climate action and the treatment of Afghan refugees. They differ from Social Egalitarians by being less strongly concerned with the redistribution of wealth.

TRADITIONALISTS believe the world is changing too quickly and would like a return to traditional social values. They value family and are involved in local community. They are likely to support the government on important issues.

LAVISH CONSERVATIVES like luxury and enjoy looking good. They are proud of their country and work with the system for their own gain. They don't engage politically too much, especially on controversial issues.

POSITIVE SKEPTICS don't trust the government to solve their problems. They think that politicians interfere, don't listen and make things worse - and as a result, society has lost its way.

FRUSTRATED CYNICS despair about the direction of society and the country. They feel pessimistic about the future and let down by the community.

AMBITIOUS OUTSIDERS focus on the future. They like an organized and predictable life, and want their families to have security and stability. They stay away from politics and are unlikely to express opinions about controversial issues.

0 MILITARY REPS ELECTED IN TEHRAN

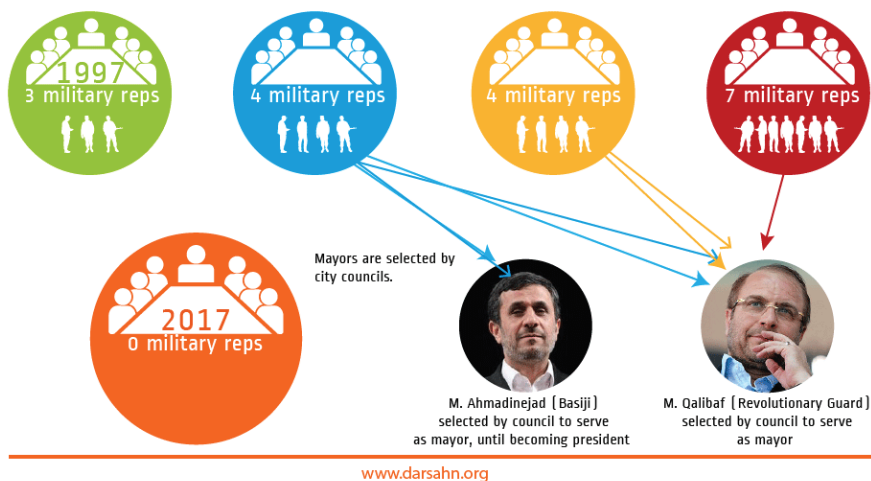
One of the aims of the Dar Sahn project was to expose increasing militarism in the government. The Tehran City Council was a case in point. From 1997-2017, Iran's Revolutionary Guard Corp (IRGC) had become increasingly powerful. Over that time, nearly all of Tehran's civil budget was funneled to IRGC contractors. In a 2004 article, the Persian-language website RoozOnline reported that the contracts made between Tehran's City Hall and the IRGC were worth 20,000 billion tomans (a bit less than 20 billion USD). RoozOnline also reported that the cash available to the Tehran City Hall during the same time was 7000 billion tomans, which was much less than the agreed payment to the Revolutionary Guard.

In 2017, not a single member of Iran's Revolutionary Guard Corp (IRGC) was elected to Tehran's City Council. The first post-revolution city council election occurred in 1997. The fifth in 2017. Up until the most recent elections, the number of representatives of the Revolutionary Guard and Basij had continually increased.



The first post-revolution city council election occurred in 1997. The fifth in 2017. Up until the most recent elections, the number of representatives of the Revolutionary Guard and Basij continually increased. In 2017, no members of the Revolutionary Guards were elected to Tehran's City Council.

TEHRAN CITY COUNCIL 1997-2017



www.darsahn.org

Find the Persian content here:
<https://www.darsahn.org/>

175,302 INTERACTIONS

That's the number of times that people interacted with toolkits and multimedia posts. We covered topics such as engaging with local councils, local governance and civil society, and minority rights.

Engaging with local councils	Local governance and civil society
How to monitor the city council	Guidelines for running an election campaign
How to make the city council effective	Sharing the experiences of successful women
How civil society can report election fraud and protest unfair vetting procedures	How to deal with political parties
How to increase civil society involvement in local governance	How to get attention from media
How to make council members accountable	Communication skills
How to take on leadership roles by civil society	Networking
How to engage with local government to decrease corruption and human rights abuses	Guidelines for advertising





کمبود فضاهای آموزشی مناسب و شوراها



شهر من شورای من: کمبود فضاهای آموزشی، امکانات تحصیلی و تمکین به محیطهای آموزشی یکی از مشکلات شهرهای کوچک و روستاها در ایران است. عدم وجود امکانات کافی برای مطالعه در مناطق محروم باعث شده تنها محیطهای بومی خاص به تدریس در این مدارس باشند و معمولاً مدارس با کمبود نیروی انسانی و کادر آموزشی مواجه هستند. فرسودگی محیطهای آموزشی مشکل دیگری است که مناطق روستایی و محروم با آن مواجه هستند. بسیاری از این مدارس نیاز به تخریب و بازسازی دارند و حضور دانش آموزان در این مدارس فرسوده خطرات زیادی را متوجه آنها می کند. هم چنین کمبود سرویسهای بهداشتی و آب آشامیدنی، این نبود سیستمهای سرمایشی و گرمایشی در مدارس و وجود بخارهای غیر استاندارد، دو با سه شیشه بودن مدارس از دیگر مشکلات مدارس در مناطق روستایی و شهرهای کوچک است. از طرفی مراکزگی مدارس مشکلاتی را برای دانش آموزان به خصوص در مناطق پسمان تر به وجود آورده است. ارائه راهکار مناسب و تلاش برای حل این گونه مشکلات یکی از وظایف نمایندگان شما در شوراهاست. از آنها بخواهید تا پیگیر رفع این مواقع باشند.

Minority rights

Balance of power and the importance of coalition building

Increased knowledge of political responsibilities

How to protect the rights of minorities

How to have powerful voice in local government

Specifically for young people

How to communicate with citizens

Guidelines for running an election campaign

Promoting campaign with social media

Guidelines for advertising

Communication skills

Networking



شوراها و تلاشی برای رفع نیازهای شهرها در حوزه بهداشت و درمان



شهر من شورای من: بررسی و شناخت کمبودها و نارساییها در حوزه بهداشت و درمان و تهیه طرحها و پیشنهادهای اصلاحی و راه حلهای کاربردی و ارائه مشکلات به مقامهای مسئول، از وظایف اعضای شورای شهر است. در برخی مناطق امکان دسترسی سریع بیماران به امکانات درمانی به خصوص در طول شب وجود ندارد. کمبود بیمارستان و امکانات بهداشتی در شهرهای کوچک و روستاها یکی از دلایل مهاجرت به شهرهای بزرگ محسوب می شود. بسیاری از مناطق ایران فاقد بیمارستان و یا بیمارستانها فاقد بخشهای تخصصی هستند و شهروندان ناچار به بیمارستانهای تخصصی مراکز استانها مراجعه می کنند و این مساله مشکلاتی را برای همراهان بیمار از جهت اقامت فراهم می آورد. شورای شهر خود بخواهد برای رفع کمبودهای شهر در حوزه بهداشت و درمان اقدامات لازم را انجام دهند.

331 ARTICLES AND INTERVIEWS BY CITIZEN REPORTERS

Arseh Sevom mentored 17 citizen reporters all over the country, helping them with storytelling, editing, and fact-checking. They produced 331 articles for the Dar Sahn website, which we organized into a book.

To complete the evaluation of the project, Arseh Sevom spoke to 12 of them about how Dar Sahn impacted their local community. What follows are some of the highlights of the report.

CONTENT WAS SHARED WIDELY

The citizen reporters reported that the focus on local issues was quite exciting for many who were not accustomed to seeing their issues reflected in media.

“I had a problem: I could not forward even my own articles to others because I worried about being identified. Although my focus was on social and cultural issues, and not political, I still worried. You know the situation of here. It made me happy to see a local activist sharing one of Dar Sahn pieces in a group. I could even see the effect of our style in debates among the candidates. It was a great feeling to see the effect. I felt I was contributing to a project with an impact on my society. The subjects we worked on were important to locals, and in the past no one had paid them serious attention to them. Even though not everyone read our reports, the impact could be seen in demands and slogans. I wish I could have shared our work publicly.”

(Respondent S01, Ardebil)

Citizen reporters, who remained anonymous, were quite pleased to see their articles shared on Telegram and in political meetings. This was the case in nearly every province, particularly Tehran, Kerman, Ardebil, Karaj, East Azerbaijan.

“In my opinion, the most important effect was writing about the general issues affecting people in this region. This includes everything from traffic to air pollution, civil society campaigns, child labor, prisons, etc. The articles about these issues became quite popular among people. When I say “people,” I am talking about those who were not in my circle and who do not know I work with Dar Sahn.”

(Respondent S03, Karaj/Tehran)



In Kerman and Tehran candidates and campaigners used Dar Sahn materials.

“Nearly all of Dar Sahn’s reports about Kerman were used in the political debates and meetings of reformists. Usually someone brought the printed version of a report or provided information to others about how to visit the website.”

(Respondent M01, Kerman)

EDUCATIONAL MATERIALS POPULAR AND EFFECTIVE

Nearly all participants responding to our survey reported that the educational materials created by Dar Sahn were the most used and useful.



“A lot of useful articles and educational packages were published on the website but the videos were more popular. I also advised some friends and political activists to visit the website. They liked the content and especially the Educational Packages. Two candidates even told me they used Dar Sahn materials for their activities and empowering their campaign.”

(Respondent M01, Kerman)

Arseh Sevom mentored 17 citizen reporters all over the country, helping them with storytelling, editing, and fact-checking. They produced 331 articles for the Dar Sahn website, which were organized into a book.

8 BOOKS PUBLISHED

Yes. We were busy.

We know that people share our work in a variety of ways, and we try to package it in a number of different formats to make that easier. Sometimes people receive it via satellite. Sometimes via email and social media. Sometimes the content is even printed and shared. In 2017, we put our most useful content together in seven print-on-demand books.

1. Civil Society and City Council Elections

This book examines how civil society can engage with local city council elections, including:

- Encouraging civil society to engage with local governance to promote democratic values
- Making issues important to the community more important to candidates
- Centering and including marginalized communities and minorities
- Learning more about the principles and techniques of campaigning and collective action
- Emphasizing the presence of women and young people in elected institutions.



2. Parliament Watch

Where freedom of the press and free speech are challenged, civil society needs to step in to ask the hard questions of government and to demand transparency and accountability. This book looks at some of the following issues:

- Actions and decisions of Iran's parliament
- Committees and processes
- Ways to monitor and engage with elected officials.





دس سچ
مجلس و شوراها
[مظاہب، باسکوری و انجمنیات آراء]

توانمند سازی جامعه مدنی، چرا به ها و چگونه ها
نویسنده: حسین قاضیان

توانمند سازی جامعه مدنی

نظارت و یگیری
توانمند کردن جامعه مدنی از خال شوراها
نظم
خواسته ها
چرخه و چرخه
تبدیل به دستور کار اجتماع
نظارت و فساد
توانمند کردن جامعه مدنی به خواسته ها سازمان دادن
چطور سازمان بدهیم!

توانمند سازی جامعه مدنی
چرخه ها و چرخه ها
انتشارات عرصه سوم پارس ۱۳۹۵

انتشارات عرصه سوم
پاییز ۱۳۹۵، آستردام هلند

دس سچ
مجلس و شوراها
[مظاہب، باسکوری و انجمنیات آراء]

مساله اقلیت: اقلیتها، جامعه مدنی و شوراها
نویسنده: حسین قاضیان

مساله اقلیت
اقلیتها، جامعه مدنی و شوراها
انتشارات عرصه سوم پارس ۱۳۹۵

اقلیت
کیست؟
یاسکو
کردن در فعال اقلیتها
صدای اقلیت و تصمیم گیران محلی
دفاع از حقوق اقلیتها
از تبعیض اجتماع تا یارگیری اجتماع
حقوق اقلیتها

انتشارات عرصه سوم
پاییز ۱۳۹۵، آستردام هلند



3. Citizen Journalism

The Dar Sahn project included citizen journalists from all over Iran. Their articles focused on local issues, and invited readers to help find solutions. The aim of their work was the following:

- To increase engagement with local government
- Surface the needs and demands of the local population
- Strengthen civil society's capacity to work with local governance
- Highlight the work of women and young people.

4. Parliament and City Councils in News and Photos

This was a fan favorite. Our readers enjoyed the photos accompanied by short pieces on the actions of parliament and city councils.

5. My City, My Council

This book collects key demands from locals and experts concerning the management of urban areas. It also presents case studies from around the world that demonstrate successful citizen engagement with local councils.

6. Women and the City Councils

This book contains a collection of articles, statistics, reports, and profiles arranged in four chapters:

- Women's participation in elections
- Women and the executive boards of city councils
- Data on women and city councils
- Profiles of women city council members

Images below from the articles in the book.

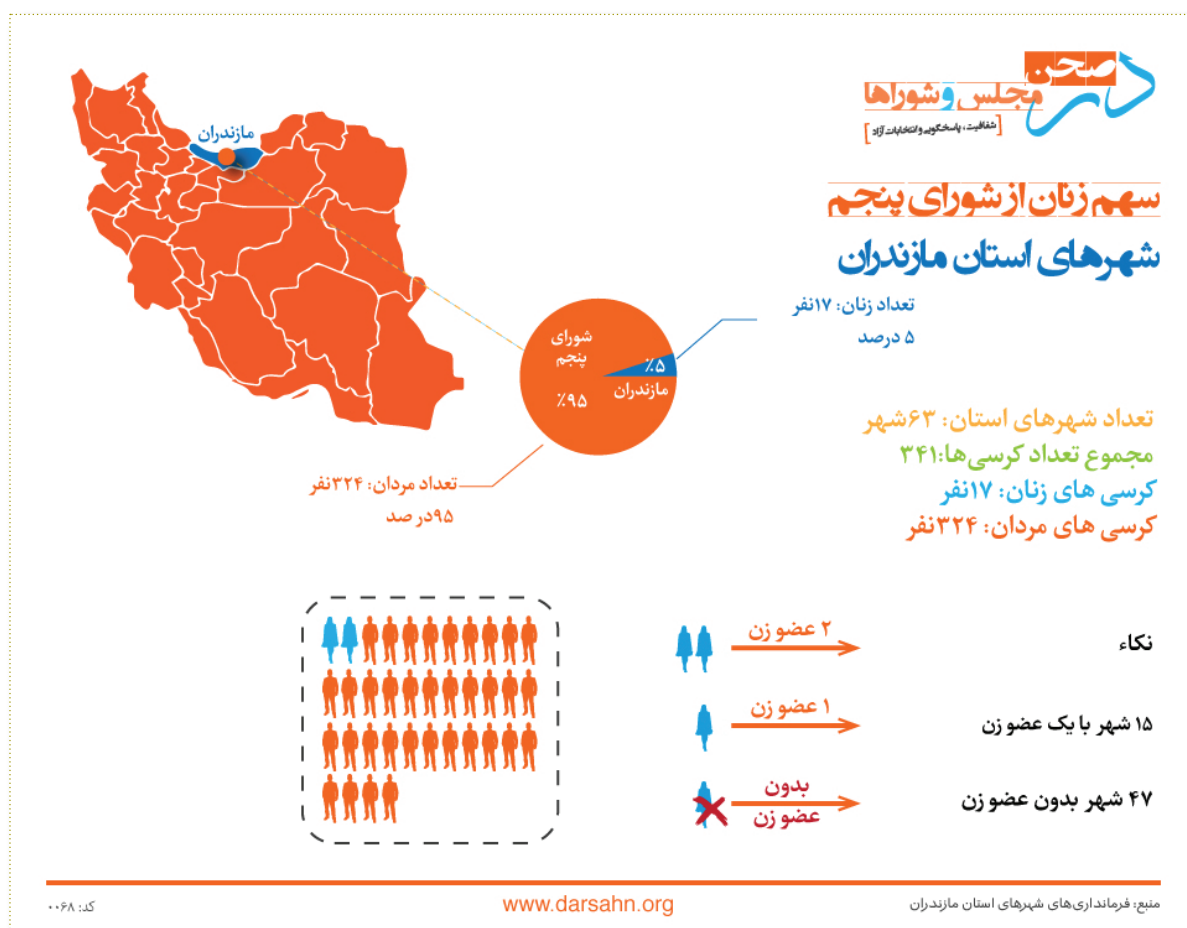


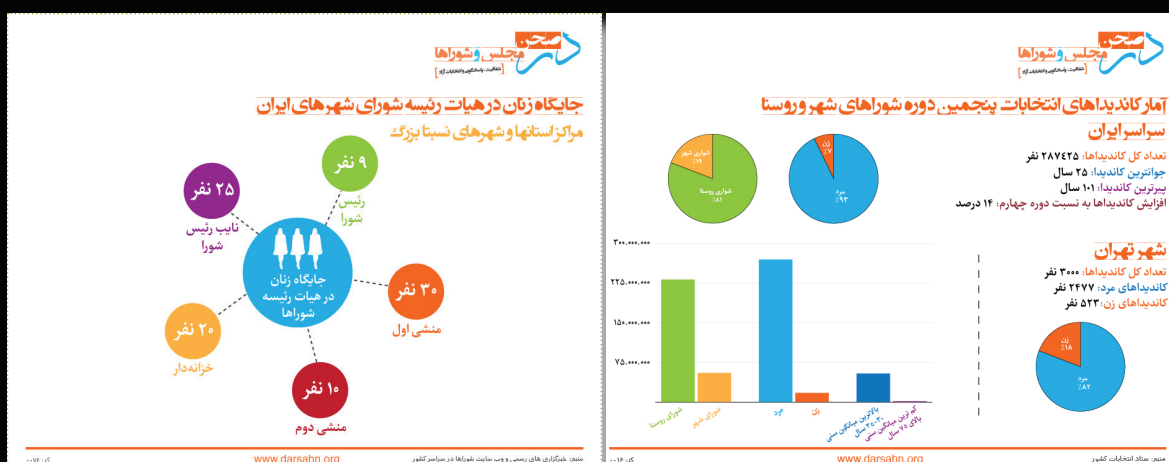
7. Iran's Governance: Infographics and Charts

Sometimes you need to picture complex processes in order to understand them. That's what this book does. It visualizes fact-checked data and processes, and includes:

- 44 infographics related to the tenth parliamentary elections in 2015
- 93 infographics related to the fifth edition of the Assembly of Experts on Leadership in 2015
- 44 infographics for the fifth year of city and village council elections in 2017

Images show examples of some of the infographics created by Arseh Sevom.





[2018]

FOLLOW THE MONEY

The results of devastating sanctions show up in all aspects of society. The shopkeeper blames sanctions for the lack of basics, the pharmacy blames sanctions for the lack of medication, the government blames sanctions for their own policy failures and the militarization of the economy. Capital has fled from the poor and middle class to the wealthy, and wealth inequality in Iran is at an all-time high.

One aspect of the combination of sanctions and wealth inequality is an elite that is effectively unable to travel or to spend or invest their money elsewhere. They are creating entertainment and opportunities for themselves within the country. If all you know of Iran is what then wealthy choose to show you, you might think that glamorous young folks in impeccable clothing and makeup dancing into the night is normal. But in fact, the vast majority of Iranians are struggling to make it through the day.



Arseh Sevom's budget project, Follow the Money, untangled the process of creating the national budget and profiled five Islamic charities (bonyads).





بودجه

INVESTIGATING THE BUDGET AND THE BONYADS



On December 10, 2017, Iran's president Rouhani presented a draft budget to the parliament's finance committee. In a way, the presentation of the budget was a small victory for transparency. The delivery marked the first time the total year's budget had been delivered at once. People took note. A lot of what they discovered made them angry.

The budget included increases to Islamic charities and cuts to subsidies, sparking popular protests all over the country. Yet even before the budget was presented, bus drivers, teachers, retirees, and other labor unionists had been protesting cuts to pensions and delays in payments, as well as unfair labor practices. Every day for weeks they had gathered in front of Iran's parliament.

A member of parliament reported about his encounter with protestors on his Telegram page. He described the anger and desperation, quoting this teacher:

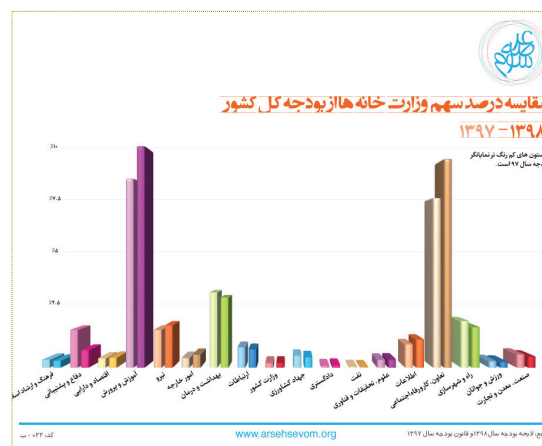
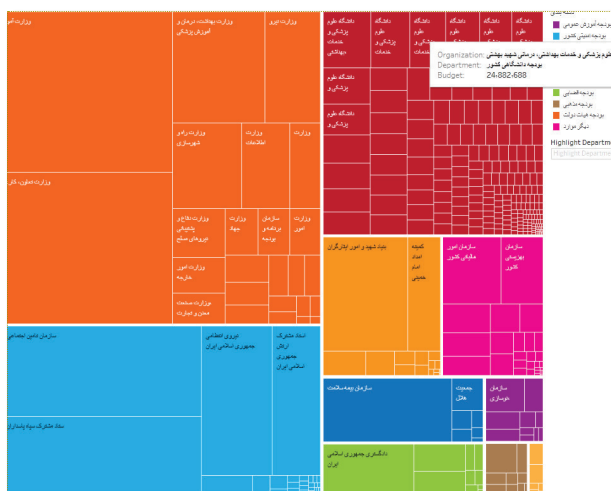
“If you can go to parliament, tell them I made a mistake becoming a teacher. You’ve turned all into beggars. Please tell Mr. Khamenei, tell the president, tell everyone, tell them we are desperate. We don’t need this revolution. We hate the clerics.”

He went on to report that a woman approached him to tell him to remove his clerical robe, telling him: “The people are thirsty for your blood!!!”



«ازشفافیت ناپسندگویی،
در بودجه ایران»

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Images on the previous page show the breakdown of the budget by category. Image below shows cuts to religious institutions.

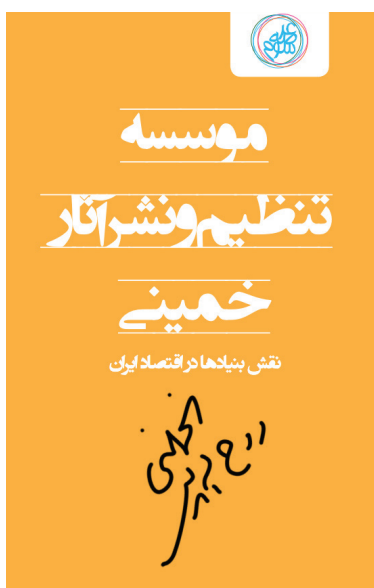


If all you know of Iran is what the wealthy choose to show you, you might think that glamorous young folks in impeccable clothing and makeup dancing into the night is normal. But in fact, the vast majority of Iranians are struggling to make it through the day.

5 BONYADS (ISLAMIC CHARITIES) PROFILED

Bonyads are responsible for creating a number of fake civil society organizations, many to replace real ones that were forcibly shut down by the government. A major part of the activities of those bonyads is to spread the ideology of the Supreme Leader.

40



Some of the results of the research show the following:

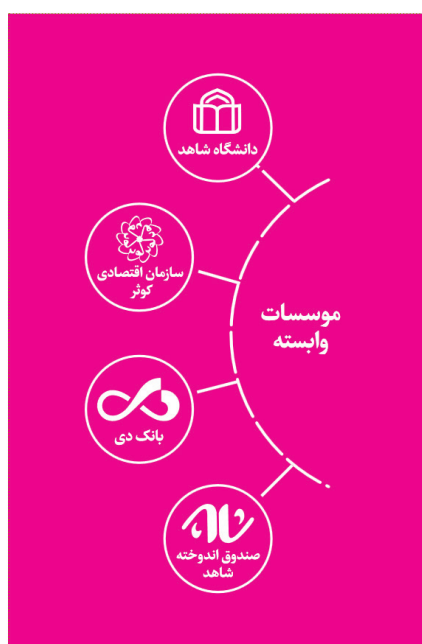
- The bonyads are extremely powerful lobbying groups that exert control over legislation and attempt to alter the results of elections
- They operate with impunity and are involved in corruption
- Most of the charities actively exclude women and prevent them from gaining power in any significant way

These profiles have been widely republished and shared. In particular the profile of Foundation of the Oppressed and Disabled.



Images on the previous page and this one from the profiles Arseh Sevom created of the bonyads.

Find these jewels
here: [https://
www.arsehsevom.
org/category/
budet-iran/goza-
resh-e-bonyadha/](https://www.arsehsevom.org/category/budet-iran/gozaresh-e-bonyadha/)



BONYADS IN EVERYDAY LIFE IN IRAN

The combination of a catastrophic devaluation of currency, the lack of living wages, and unpaid salaries has sent people all over Iran into the streets. Truck drivers, teachers, farm workers, and hospital personnel all went on strike in the previous year. “The government has turned us all into beggars,” says one man we spoke with. Most have seen those incomes dwindle to nearly nothing, leaving households struggling to provide food and shelter.

The money that was supposed to be spent to benefit workers was diverted elsewhere – some to the wars in Syria and Yemen. Some into the pockets of those in power. This is happening at every level. Even at the local level where so much work has been done to prevent corruption.

These developments cannot be seen separately from the bonyads. Bonyads have worked to systematically undermine the power of labor unions. This is true even of the unions set up and run by the Islamic Republic of Iran (IRI). Those government controlled institutions have seen their power undermined and eroded. Furthermore, bonyads are holding this government in power by creating dependency in the population as they provide jobs and financial support for many people in Iran. At the same time the directors of bonyad-related companies are suspected of embezzling millions. For instance, Committee Emdad (for the needy), which collects cash from nearly every traveler in Iran in addition to receiving government funding, has been asked to leave Tajikistan because of its illegal activities. Notably, Tajikistan was known to be a hub for Iranian mafia.

And it isn't just economy. Bonyads are also responsible for creating a number of fake civil society organizations, many to replace real ones that were forcibly shut down by the government. A major part of the activities of those bonyads is to spread the ideology of the Supreme Leader. This is partly the case because the bonyads are mostly controlled by current and past government officials and clerics. The Bonyad Taavon Sepah, for example, was formed by Islamic Revolutionary Guard Corps (IRGC) commanders to structure the IRGC's investments. They use these bonyads to set up cultural and religious organization in the IRI and in other countries.

In recent years, some forces within the Iranian government have lobbied for more transparency with relation to the national budget. This has been stymied due to pressure from powerful financial and political interests. Furthermore, several journalists have uncovered evidence that foundations such as the Bonyad Mostazafan use their political and economic influence to pack the parliament with their supporters. Recently, Ezatollah Zarghami, the former head of Iranian National Broadcasting, reported that Bonyad Mostazafan and other foundations were lobbying the Supreme Leader to oust Rouhani as president. This highlights the political and economic power of the bonyads in Iran, which appears to be in complete harmony with the IRGC and security forces.

Bonyads have worked to systematically undermine the power of labor unions. This is true even of the unions set up and run by the Islamic Republic of Iran (IRI). Those government controlled institutions have seen their power undermined and eroded. Furthermore, bonyads are holding this government in power by creating dependency in the population as they provide jobs and financial support for many people in Iran. At the same time the directors of bonyad-related companies are suspected of embezzling millions. For instance, Committee Emdad (for the needy), which collects cash from nearly every traveler in Iran in addition to receiving government funding, has been asked to leave Tajikistan because of its illegal activities. Notably, Tajikistan was known to be a hub for Iranian mafia.

WHAT ARE BONYADS?

Bonyads are semi-private, charitable organizations that play an enormous role in the Iranian economy. Under the rule of the Shah, these organizations were established to provide humanitarian aid to the poor and others in need, while simultaneously serving as ways for the elite to deliver patronage. When the Shah fell, the organizations were snapped up by the revolutionary government.

Under the rule of the Islamic regime, these newly established bonyads became para-governmental organizations with the official goal of providing social services to those in need. Soon the bonyads began investing in other areas to supplement the large assets held from the Shah era. This resulted in a monopolization of the economy by bonyads. These private monopolies were only accountable to the Supreme Leader, with no governmental or public oversight on their operations.



Nowadays, their influence extends to many aspects of life in Iran. The bonyads receive substantial government aid and do not have to pay any taxes. Bonyads control a large portion of the Iranian economy and remain accountable solely to the Supreme Leader. This helped the Islamic Republic to nationalize the Iranian economy and acquire enormous financial resources.

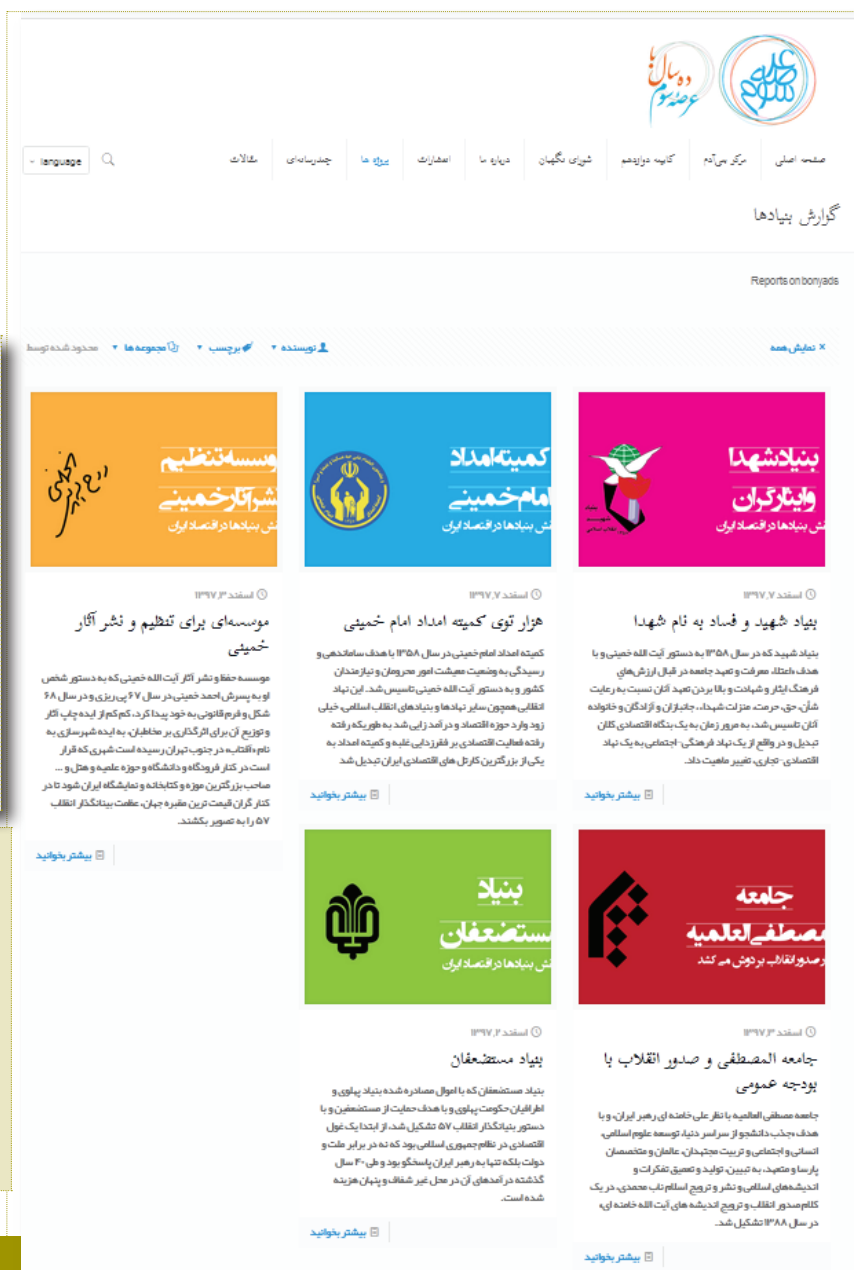
Currently, there are over one hundred bonyads operating in Iran. There are many different estimates, but bonyads reportedly control somewhere around 20% of Iran's gross domestic product and consequently are a major employer. The state owned Bonyad-e Mostazafan va Janbazan (Foundation of the Oppressed and Disabled), for example, reportedly has over 200,000 employees and 350 affiliated companies. They run charities, factories, and mining operations, and are even related to schools, banks, and hospitals. Millions of people in Iran depend on them just to survive.

Furthermore, some bonyads are used to disseminate the ideological and cultural priorities of the Office of the Supreme Leader by spreading their ideology in social and cultural activities domestically and internationally. Still other bonyads have a huge share in corporations such as chemical manufacturers, shipping companies, and the Iranian soft drink company Zam Zam.



Under the rule of the Islamic regime, these newly established bonyads became para-governmental organizations with the official goal of providing social services to those in need.

Images from profiles of the bonyads.



PLEASE GIVE

Like many other organizations, Arseh Sevom has been adversely impacted by the current world situation. We'd like to continue our work by taking on projects that focus on the rights of those marginalized by society with the overall goal of greater respect for human rights and religious freedom and belief, with a particular focus on those subjected to discrimination.

Our aim is to further advance human rights at both the society level and the government level in order to contribute to inclusive democratic societies.

You can help us with a donation. Please and Thank You. You can donate online:

<https://www.arsehsevom.org/en/support-our-work/>



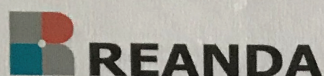
ARSEH SEVOM AUDITOR FINANCIAL REPORT

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Note:

In this report, you'll see the traditional profit and loss lines. Arseh Sevom is a non-profit organization. The profit lines are funds allocated for the following fiscal year that have not yet been spent.

[2017]

**INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

To: management of Stichting Arseh Sevom

We have reviewed the accompanying the financial statements 2017 of Stichting Arseh Sevom based in Amsterdam, that comprise the balance sheet as at 31 December 2017, the profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

Management's responsibility

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the *Guideline for annual reporting 650 'Fundraising Organizations' of the Dutch Accounting Standards Board*. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's responsibility

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 'Engagements to Review Financial Statements'. This requires that we comply with ethical requirements and that we plan and perform the review to be able to conclude whether anything has come to our attention that causes us to believe that the financial statements are not free from material misstatement.

A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. The performed procedures consisted primarily of making inquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not give a true and fair view of the financial position of Stichting Arseh Sevom as at 31 December 2017 and of its result for 2017 the year then ended in accordance with the *Guideline for annual reporting 650 'Fundraising Organizations' of the Dutch Accounting Standards Board*.

Amsterdam, September 3rd, 2020

Reanda Audit & Assurance B.V.

A blue ink signature, appearing to be 'G.A.J. Uijtendaal', written over a horizontal line.

G.A.J. Uijtendaal AA
Partner



AUDITOR **FINANCIAL REPORT** [2017]

Stichting Arseh Sevom

Amsterdam

Financial report 2017



Reanda-netherlands.com

AUDITOR FINANCIAL REPORT [2017]

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AUDITOR **FINANCIAL REPORT** [2017]

FINANCIAL STATEMENTS 2017



AUDITOR FINANCIAL REPORT [2017]

Stichting Arseh Sevom, Amsterdam

Balance sheet as at December 31, 2017

Assets

(after profit appropriation)

		31 dec 2017		31 dec 2016
	€	€	€	€
<i>Non-current assets</i>				
Financial assets		1,061		1,011
<i>Current assets</i>				
Cash and cash equivalents		5,606		85,363
Total		<u>6,667</u>		<u>86,374</u>



AUDITOR FINANCIAL REPORT [2017]

Stichting Arseh Sevom, Amsterdam

Equity and liabilities

(after profit appropriation)

		31 dec 2017		31 dec 2016
	€	€	€	€
<i>Equity</i>				
Foundation's equity	-12,492		-95,588	
		-12,492		-95,588
<i>Current liabilities</i>				
Trade payables	3,001		33,265	
Other related parties	15,911		19,478	
Taxes payable and social security	-		389	
contributions payable				
Accruals	247		128,830	
		19,159		181,962
Total		6,667		86,374



AUDITOR FINANCIAL REPORT [2017]

Stichting Arseh Sevom, Amsterdam

Income statement for the year ended 2017

	2017	2016
	€	€
Contributions	706,538	145,408
Other operating income	-	5,113
Total contributions	706,538	150,521
Project costs including travelling expenses	578,891	136,792
<i>Other expenses</i>		
Accommodation costs	8,898	6,081
Office related expenses	3,259	16,043
Other undefined expenses	30,394	5,669
Total expenses	621,442	164,585
Profit	85,096	-14,064
<i>Financial income and expense</i>		
Interest expenses and related expenses	-2,000	-3,551
Total Profit share	83,096	-17,615
<i>Profit allocation</i>		
Foundation's equity	83,096	-
Allocated Profit share	83,096	-17,615



AUDITOR FINANCIAL REPORT [2017]

Stichting Arseh Sevom, Amsterdam

General notes**Most important activities**

The activities of Stichting Arseh Sevom, having its legal seat at Amsterdam is a non-governmental organization established in 2010 in Amsterdam, aiming to promote peace, democracy, and human rights. Human and civil rights belong to all sectors of society and to all individuals.

Stichting Arseh Sevom promotes the advancement of rights for people of all beliefs, genders, ethnicities, non-violent political affiliations, and more.

A key aim for Stichting Arseh Sevom is to work with individuals and organizations to amplify their actions and efforts in the promotion of civil society.



AUDITOR FINANCIAL REPORT [2017]

Stichting Arseh Sevom, Amsterdam

Accounting policies**General****General policies***Directive 650*

The 2017 Stichting Arseh Sevom financial statement has been composed in accordance with directive RJ 650 " Fundraising institutions" issued by the Dutch Council for reporting.

Accounting policies for the valuation of assets and equity and liabilities

Valuation of assets and liabilities and determination of the result takes place under the historical cost convention. Unless presented otherwise, the relevant principle for the specific balance sheet item, assets and liabilities are presented at face value.

Accounting policies for the income statement

Income and expenses are accounted for on accrual basis. Profit is only included when realized on balance sheet date. Losses originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements.

Accounting policies for the income statement**Other expenses**

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.



AUDITOR FINANCIAL REPORT [2017]

Stichting Arseh Sevom, Amsterdam

Notes to balance sheet

Financial assets

	31 dec 2017	31 dec 2016
	€	€
Other receivables		
Guarantee deposit	1,061	1,011
Total	1,061	1,011

Cash and cash equivalents

	31 dec 2017	31 dec 2016
	€	€
Bank credits		
ING Bank N.V.	5,539	85,336
Cash		
Petty Cash	67	27
Total	5,606	85,363

Equity

	31 dec 2017	31 dec 2016
	€	€
Foundation's equity	-12,492	-95,588
Total	-12,492	-95,588

Foundation's equity

	2017
	€
Balance January 1	-95,588
Profit share	83,096
	-12,492
Balance December 31	-12,492



AUDITOR FINANCIAL REPORT [2017]

Stichting Arseh Sevom, Amsterdam

Current liabilities

	31 dec 2017	31 dec 2016
	€	€
Trade payables	3,001	33,265
Other related parties		
Loans	15,911	19,478
<i>Taxes payable and social security contributions payable</i>		
Wage tax and social security	-	389
Accruals		
Amounts received in advance	-	122,947
Salary payments	247	5,883
	<u>247</u>	<u>128,830</u>
Total	<u><u>19,159</u></u>	<u><u>181,962</u></u>

Contingent liabilities

Payments to obtain usage rights

The rental agreement between Stichting Arseh Sevom and Stichting Purperreiger has been started 01-08-2015 and ending on 01-01-2016 and has a tacit renewal of two months period. Both parties can end this contract by sending a registered letter two months in advance of contract ending date.



AUDITOR FINANCIAL REPORT [2017]

Stichting Arseh Sevom, Amsterdam

Notes to balance sheet

Financial assets

	31 dec 2017	31 dec 2016
	€	€
Other receivables		
Guarantee deposit	1,061	1,011
Total	1,061	1,011

Cash and cash equivalents

	31 dec 2017	31 dec 2016
	€	€
Bank credits		
ING Bank N.V.	5,539	85,336
Cash		
Petty Cash	67	27
Total	5,606	85,363

Equity

	31 dec 2017	31 dec 2016
	€	€
Foundation's equity	-12,492	-95,588
Total	-12,492	-95,588

Foundation's equity

	2017
	€
Balance January 1	-95,588
Profit share	83,096
	-12,492
Balance December 31	-12,492



AUDITOR FINANCIAL REPORT [2017]

Stichting Arseh Sevom, Amsterdam

Notes to income statement

Contributions and gross margin

	2017	2016
	€	€
Contributions		
DAR SAHN 16/17	613,433	96,678
DAR SAHN small	93,067	12,212
NED Project	-	36,518
DONATIONS PRIVATE	38	-
	<u>706,538</u>	<u>145,408</u>
Other income	-	5,113
Total income	<u>706,538</u>	<u>150,521</u>
Project costs including travelling expenses	578,891	136,792
Gross margin	<u>127,647</u>	<u>13,729</u>

Other expenses

	2017	2016
	€	€
Accommodation costs	8,898	6,081
Office related expenses	3,259	16,043
Other undefined expenses	30,394	5,669
Total	<u>42,551</u>	<u>27,793</u>

Financial income and expense

	2017	2016
	€	€
Interest expenses credit institutions		
Interest expenses	-2,000	-
Banking expenses	-	-58
	<u>-2,000</u>	<u>-58</u>
Interest expenses other parties	-	-3,493
Financial income and expense	<u>-2,000</u>	<u>-3,551</u>





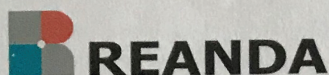
ARSEH SEVOM AUDITOR FINANCIAL REPORT

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Note:

In this report, you'll see the traditional profit and loss lines. Arseh Sevom is a non-profit organization. The profit lines are funds allocated for the following fiscal year that have not yet been spent.

[2018]

**INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

To: management of Stichting Arseh Sevom

We have reviewed the accompanying the financial statements 2018 of Stichting Arseh Sevom based in Amsterdam, that comprise the balance sheet as at 31 December 2018, the profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

Management's responsibility

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the *Guideline for annual reporting 650 'Fundraising Organizations' of the Dutch Accounting Standards Board*. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's responsibility

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 'Engagements to Review Financial Statements'. This requires that we comply with ethical requirements and that we plan and perform the review to be able to conclude whether anything has come to our attention that causes us to believe that the financial statements are not free from material misstatement.

A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. The performed procedures consisted primarily of making inquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not give a true and fair view of the financial position of Stichting Arseh Sevom as at 31 December 2018 and of its result for 2018 the year then ended in the *Guideline for annual reporting 650 'Fundraising Organizations' of the Dutch Accounting Standards Board*.

Amsterdam, September 3rd, 2020

Reanda Audit & Assurance B.V.

A blue ink signature, appearing to read 'G.A.J. Uijtendaal', written over a horizontal line.

G.A.J. Uijtendaal AA
Partner

AUDITOR **FINANCIAL REPORT** [2018]

Stichting Arseh Sevom

Amsterdam

Financial report 2018



Reanda-netherlands.com

AUDITOR FINANCIAL REPORT [2018]

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AUDITOR **FINANCIAL REPORT** [2018]

FINANCIAL STATEMENTS 2018



AUDITOR FINANCIAL REPORT [2018]

Stichting Arseh Sevom, Amsterdam

Balance sheet as at December 31, 2018

Assets

(after profit appropriation)

		31 dec 2018		31 dec 2017
	€	€	€	€
<i>Non-current assets</i>				
Financial assets		1,061		1,061
<i>Current assets</i>				
Cash and cash equivalents		6,667		5,606
Total		7,728		6,667



AUDITOR FINANCIAL REPORT [2018]

Stichting Arseh Sevom, Amsterdam

Equity and liabilities

(after profit appropriation)

		31 dec 2018		31 dec 2017
	€	€	€	€
<i>Equity</i>				
Foundation's equity	-9,925		-12,492	
		-9,925		-12,492
<i>Current liabilities</i>				
Trade payables	2,909		3,001	
Other related parties	14,036		15,911	
Accruals	708		247	
		17,653		19,159
Total		7,728		6,667



AUDITOR FINANCIAL REPORT [2018]

Stichting Arseh Sevom, Amsterdam

Income statement for the year ended 2018

	2018	2017
	€	€
Contributions	60,388	706,538
Total contributions	60,388	706,538
Project costs including travelling expenses	45,573	578,891
<i>Other expenses</i>		
Accommodation costs	3,149	8,898
Office related expenses	235	3,259
General expenses	5,536	-
Other undefined expenses	2,932	30,394
Total expenses	57,425	621,442
	2,963	85,096
<i>Financial income and expense</i>		
Interest expenses and related expenses	-404	-2,000
Total Profit share	2,567	83,096
<i>Profit allocation</i>		
Foundation's equity	2,567	83,096
Allocated Profit share	2,567	83,096



AUDITOR FINANCIAL REPORT [2018]

Stichting Arseh Sevom, Amsterdam

General notes**Most important activities**

The activities of Stichting Arseh Sevom, having its legal seat at Amsterdam is a non-governmental organization established in 2010 in Amsterdam, aiming to promote peace, democracy, and human rights. Human and civil rights belong to all sectors of society and to all individuals.

Stichting Arseh Sevom promotes the advancement of rights for people of all beliefs, genders, ethnicities, non-violent political affiliations, and more.

A key aim for Stichting Arseh Sevom is to work with individuals and organizations to amplify their actions and efforts in the promotion of civil society



AUDITOR FINANCIAL REPORT [2018]

Stichting Arseh Sevom, Amsterdam

Accounting policies**General****General policies***Directive 650*

The Stichting Arseh Sevom financial statement 2018 has been composed in accordance with directive RJ 650 " Fundraising institutions" issued by the Dutch Council for reporting.

Accounting policies for the valuation of assets and equity and liabilities

Valuation of assets and liabilities and determination of the result takes place under the historical cost convention. Unless presented otherwise, the relevant principle for the specific balance sheet item, assets and liabilities are presented at face value.

Accounting policies for the income statement

Income and expenses are accounted for on accrual basis. Profit is only included when realized on balance sheet date. Losses originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements.

Accounting policies for the income statement**Other expenses**

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.



AUDITOR FINANCIAL REPORT [2018]

Stichting Arseh Sevom, Amsterdam

Accounting policies**General****General policies***Directive 650*

The Stichting Arseh Sevom financial statement 2018 has been composed in accordance with directive RJ 650 " Fundraising institutions" issued by the Dutch Council for reporting.

Accounting policies for the valuation of assets and equity and liabilities

Valuation of assets and liabilities and determination of the result takes place under the historical cost convention. Unless presented otherwise, the relevant principle for the specific balance sheet item, assets and liabilities are presented at face value.

Accounting policies for the income statement

Income and expenses are accounted for on accrual basis. Profit is only included when realized on balance sheet date. Losses originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements.

Accounting policies for the income statement**Other expenses**

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.



AUDITOR FINANCIAL REPORT [2018]

Stichting Arseh Sevom, Amsterdam

Notes to balance sheet

Financial assets

	31 dec 2018	31 dec 2017
	€	€
Other receivables		
Guarantee deposit	1,061	1,061
Total	1,061	1,061

Cash and cash equivalents

	31 dec 2018	31 dec 2017
	€	€
Bank credits		
ING Bank N.V.	6,651	5,539
Cash		
Petty Cash	16	67
Total	6,667	5,606

Equity

	31 dec 2018	31 dec 2017
	€	€
Foundation's equity	-9,925	-12,492
Total	-9,925	-12,492

Foundation's equity	2018
	€
Balance January 1	-12,492
Profit share	2,567
	-9,925
Balance December 31	-9,925



AUDITOR FINANCIAL REPORT [2018]

Stichting Arseh Sevom, Amsterdam

Current liabilities

	31 dec 2018	31 dec 2017
	€	€
Trade payables	2,909	3,001
Other related parties		
Loans	14,036	15,911
Accruals		
Other payable liabilities	708	-
Salary payments	-	247
	<u>708</u>	<u>247</u>
Total	<u>17,653</u>	<u>19,159</u>

Contingent liabilities

Payments to obtain usage rights

The rental agreement between Stichting Arseh Sevom and Stichting Purperreiger has been started 01-08-2015 and ending on 01-01-2016 and has a tacit renewal of two months period. Both parties can end this contract by sending a registered letter two months in advance of contract ending date.



AUDITOR FINANCIAL REPORT [2018]

Stichting Arseh Sevom, Amsterdam

Notes to income statement

Contributions and gross margin

	2018	2017
	€	€
Contributions		
DAR SAHN 16/17	-	613,433
DAR SAHN small	-	93,067
Project Follow the Money (FTM 18-19)	60,388	-
DONATIONS PRIVATE	-	38
	<u>60,388</u>	<u>706,538</u>
Total income	<u>60,388</u>	<u>706,538</u>
Project costs including travelling expenses	45,573	578,891
Gross margin	<u>14,815</u>	<u>127,647</u>

Other expenses

	2018	2017
	€	€
Accommodation costs	3,149	8,898
Office related expenses	235	3,259
General expenses	5,536	-
Other undefined expenses	2,932	30,394
Total	<u>11,852</u>	<u>42,551</u>

Financial income and expense

	2018	2017
	€	€
Interest expenses credit institutions		
Interest expenses	-	-2,000
Banking expenses	-404	-
	<u>-404</u>	<u>-2,000</u>
Foreign currency exchange rate results	8	-
Financial income and expense	<u>-396</u>	<u>-2,000</u>







Arseh Sevom (Third Sphere) is a non-governmental organization established in 2010 in Amsterdam, aiming to promote peace, democracy, and human rights. 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 civil society.

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 آن جامعه اهمیت دارد، عرصه سوم در تحقق تلاش‌های جنبش حقوق مدنی - 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.



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