

12 ANGRYMEN

















محمد

محمد دهقانی

احمد جنتی



62







حمد حسن صادقی مقدم





ANNUAL REPORT [2019][2020]



The birds they sang at the break of day "Start again", I heard them say: Don't dwell on what has passed away or what is yet to be. Ah, the wars they will be fought again, the holy dove, she will be caught again, bought and sold and bought again the dove is never free.

Leonard Cohen

LETTER FROM THE PRESIDENT



Dear Readers,

What a surprising and life altering time this has been. Sometimes I cannot believe how much work Arseh Sevom did with so little. The team's research into the levers of power in Iran revealed what was hidden in plain sight. Namely, the expansive powers of the Guardian Council, which now reaches into every community in Iran with its own militia, observers, and election monitors. The report is a must read. They also managed to produce a season's worth of podcasts about the Guardian Council and profile several Rouhani administration cabinet ministers.

At the close of 2020, the COVID 19 virus had spread throughout the world, changing the way people everywhere interact and connect to each other.

Once again, we find ourselves facing an uncertain future. And yet, our resolve remains the same: to act in ways that expand our rights and to care for each other.

Humbly,

AJTM Taken President of the Board



At the close of 2020, the COVID 19 virus had spread throughout the world, changing the way people everywhere interact and connect to each other. Once again, we find ourselves facing an uncertain future. And yet, our resolve remains the same: to act in ways that expand our rights and to care for each other.



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?

Arseh Sevom has adopted John Samuel's definition of civil society as informal, semiformal, or formal organizations that protect, promote, and facilitate principles and practices of democracy, rights, participation, pluralism, equity, justice and peace among people locally, nationally, and internationally.

By adopting this definition, we aim to work with groups that recognize the rights of others and encourage practices of inclusion.

LETTER FROM THE DIRECTOR



Dear Readers,

It's 2021.

It's been a year of anger, grief, frustration, and desperation.

I know I'm not alone, which is not the comfort you think it might be. It's heartbreaking to know how many people are retreating into themselves, struggling to survive financially, emotionally, physically.

The world has been transformed by a pandemic. And even though the whole world has been impacted, we quickly learned that we were not in this together. We learned which leaders lacked both the imagination and the heart for facing down the spread of COVID 19. We learned which societies valued their disabled and elderly and which saw their lives as expendable. We

learned which of our friends were ripe for conspiracy theories to take hold, which ones would spread antisemitism, racism, and xenophobia.

At the same time, we learned how quickly we can change. Our skies grew quiet. Our cities went silent. We began wearing masks every time we went out of our homes. Our hands have never been cleaner.

For those of us in the Iranian diaspora, watching our friends and family in Iran deal with the added pressure of the pandemic has been heartbreaking. Sanctions, lack of supplies, and poor policy decisions have made people in Iran even more vulnerable than they were before the pandemic. Activism has given way to survival.

And yet, we also learned that many of us will do whatever they can to keep from harming others, that we want desperately to be kind and peaceful.

2020 was a year that made many demands on us. It made our survival together clear. The year has tested us and given us a taste of what we need to survive.

For those of us listening, 2020 told us that we all need safe shelter, clean water, good food, and peace. We need good healthcare, compassion, and connection. We need a bit of slack. We need rest. We need time.

We need to be kind to ourselves and each other so that we can face the challenges yet to come.

If you can, we would appreciate a contribution to help us maintain our website and do new work. It would mean a lot to us.

Start again,

Kamran Ashtary Executive Director, Arseh Sevom For those of us listening, 2020 told us that we all need safe shelter, clean water, good food, and peace. We need good healthcare, compassion, and connection. We need a bit of slack. We need rest. We need time.

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[2019]

POWER IN IRAN

Many may think that power in Iran is a simple thing. We all know the basic structure: Supreme Leader, judiciary, parliament, Intelligence, Revolutionary Guards and the military. Simple.

That structure is the tip of the iceberg.

Did you know that the Guardian Council has its own intelligence service and armed militia? Did you know that a large portion of Iran's national budget is divided among a small number of Islamic charities that have no obligation of transparency?

Even if by some miracle, Iran were transformed into a real democracy tomorrow, these power structures would continue. They impact every aspect of society.

From 2015-2020, Arseh Sevom work focused on power in Iran. We researched, documented, and created content related to the power structure and how it works.

Family is important in Iran. It's a tie that goes back hundreds, if not thousands of years. People often talk of the seven families, which perhaps have roots all the way back to the period of Cyrus the Great. It's a badge of honor to many, an acknowledgment of respect.

The flipside of the respect for family is outsized nepotism in both the private and the public sectors. The parliament itself has been referred to as a "brother-in-law-ocracy." Family ties control access to power and wealth. They also can land you in prison, as many in Iran know all too well.



POWER IN IRAN: ARSEH SEVOM PROJECTS

DAR SAHN

- Profiles of MPs, particularly documenting human rights abuses
- Profiles of parliamentary committees and factions
- Reports on activities of parliament

DAR SAHN: LEAD LOCAL

- Engagement with local governance as candidates and civil society organizations
- Detailed election process
- Focused on minority rights
- Trained citizen journalists

FOLLOW THE MONEY & HEN HOUSE

- Detailed profiles of 5 key Islamic charities (bonyads)
- Analysis of Iranian budget
- Financial activities of Executive Cabinet

GUARDIAN COUNCIL: OBSTACLES TO DEMOCRACY

- Detailed profiles of Guardian Council members & financial ties
- Tracked relationships with others in power
- Historical overview of the Guardian Council
- Documented growth in power and reach
- Human Rights and the Guardian Council: Podcast series & short videos

Arseh

HEN HOUSE

When we are worried that someone might exploit or harm the resources they are trusted with, we often say that it's like letting the fox guard the hen house. In other words, a bad idea.

Have you ever wondered who's guarding the hen house in Iran? Arseh Sevom set out to answer that question by examining the financial holdings of key Rouhani administration cabinet ministers.

Nepotism and conflicts of interest are the norm in Iranian politics. It isn't unusual for ministry candidates to have shares in companies that do business with the ministry or are affected by ministry regulations.

With no coherent and feasible plans to build confidence either financially or societally, those with the access and means amass more and more of the country's resources for themselves. This includes the cabinet of the president. There are indications of corruption on the part of ministers and deputies of Rouhani's first and second governments. For example, there is evidence that the family of the minister of industry and mining controls at least nineteen companies doing business directly with the ministry.

Private companies find that the cost of doing business is by seating members with connections to the Revolutionary Guards (IRGC) or other powerful institutions on their boards. This is not so different than the methods used to gain control of civil society organizations where independent boards were replaced with members of the IRGC and people with ties to the Supreme Leader's office and other arms of the government.

The problem is bigger than accusations of nepotism and corruption against cabinet members. There are no anti-corruption policies. Instead, there is a lack of oversight of both civilian and public institutions that allows politicians and military personnel to hoard the country's capital and resources for their own interests, whether military, political, religious, or personal.

Cabinet ministers blame all economic problems on the sanctions when the real problem is corruption.

Corruption democratizes oppression, making it difficult to pinpoint roadblocks to democratic change. Those who benefit from corruption work to prevent the free flow of information. Pervasive corruption is a bigger threat to better governance and respect for human rights than ideology.

Arseh Sevom has always taken the point of view that change needs to come from societies transitioning to democratic practices through acts of inclusion, critical thinking, and truthful communication. Yet corruption creates forces that circumvent all but cosmetic changes.



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22 MINISTERS PROFILED

[2019]

2020



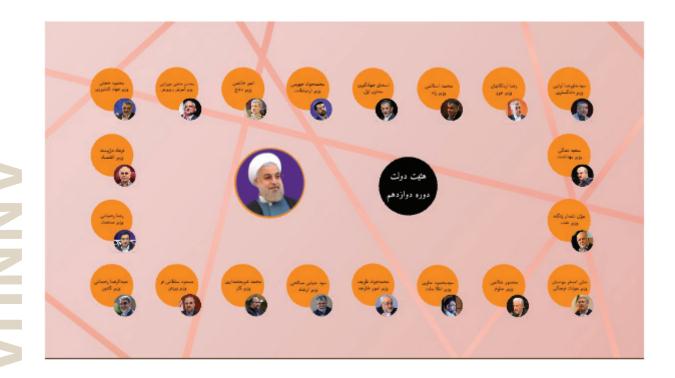
Many officials hide their outside income, ties to businesses, and financial holdings by using different names, hiding assets under the names of family members, and deliberately misleading the public with false information.

Of course, it is possible to find most financial ties with a search through company records. The catch is that this search can only be done with knowledge of the person's complete name. Many of the ministers have public names that differ from the names on their birth certificates, which is not so unusual in Iran. To find the information, Arseh Sevom had to first discover the complete officially recorded names of the ministers and then search company records.

We weren't the only ones interested in the financial holdings of ministers. In 2019, the Iranian judiciary called on state officials to declare their assets. However, reports suggest that officials still tried to evade accountability. Some, like the Speaker of Parliament, demanded that their property be kept confidential.

The Hen House project had over 190K downloads in 2020. And you can find it here: https://www.arsehsevom.org/government-cabinet-homepage/

Below a screenshot from an interactive infographic of Rouhani's cabinet, showing financial information on each one. And the next page shows screenshots from the website.





به دنبال شغافیت در کابینه دوازدهم از مالکیت شرکت های خصوصے تانقص حقوق بشر

پروفايل اعضاى كابينه دوازدهم



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محمود حجتی نجف ایادی وزیر جهاد کشاورزی (تا آذر۵۹)



















وزير أموزش و يرورش







سیدعباس صالحی شریعتی وزیر قرهنگ و آرشاد اسلامی



Screenshots below and on the following page from interactive infographics showing each minister and their positions on current and past administrations, their wealth, and their holdings.



[2019] [2020]

Cabinet ministers blame all economic problems on the sanctions when the real problem is corruption.



Arseh

OBSTACLES TO DEMOCRACY

The Islamic Republic of Iran often boasts that it is a democracy. Its proof is its elected bodies: parliament, city councils, and the president, for instance. The role of its unelected bodies is rarely a topic of public discussion. There are many red lines when it comes to the discussion of the Office of the Supreme Leader and the role it has in ruling the country.

There is a kind of recycle and reuse policy when it comes to members of unelected bodies. They serve on multiple committees and multiple councils. Their influence extends well beyond any one administration.

The Guardian Council has 12 members serving six-year terms. Six of the twelve are appointed by the Supreme Leader. The other six are selected by members of parliament from a pool of candidates determined by the head of the judiciary. Since the head of the judiciary is appointed by the Supreme Leader, this further enhances his control over the political process in Iran.

Over the past 40 years, the Guardian Council has been leveraged by the Supreme Leader to wield political power, keep opposition at bay, and to shape future leadership.

- Controlling legislation
- Rejecting all rights-based legislation
- Limiting rights
- Blocking the implementation of international conventions
- Overseeing elections via the Election Observation Board
- New interpretations of the constitution



مختصری *ا*ززند گینامه تمامے اعضای شوراىنگهبانازآغازتاكنون

Over the past 40 years, the Guardian Council has been leveraged by the Supreme Leader to wield political power, keep opposition at bay, and to shape future leadership.

Arseh

12 ANGRY MEN

Arseh Sevom investigated the Guardian Council, revealing the ways in which it creates obstacles to democracy as it gains more and more power over the electoral and legislative process. This includes significant surveillance over the general population and armed enforcement.

So, even though there are 12 members of the Guardian Council, it now reaches to every corner of society. Since 2001, it has been expanding its influence on elections through surveillance and demands for ideological conformity from candidates. In fact, in the 2020 elections, it prevented the candidacy of nearly every single reform-minded or independent candidate. This includes rejecting the candidacy of 90 sitting members of parliament, many of whom were affiliated with the reformists or independent.

Arseh Sevom's breakthrough report on this is a must read for anyone who wants to know more about how power in Iran works. You can find an English version here: https://www.arsehsevom.org/en/wp-content/uploads/2020/02/The-Guardian-Council-Expands-Power-Arseh-Sevom.pdf

Find the Persian content here: https://www.arsehsevom.org/guardian-council/





Screenshots above from the project pages on the website and the current members of the Guardian Council. The project includes profiles and infographics about the Guardian Council, plus the election board and the adviosry board.



40 YEARS OF THE GUARDIAN COUNCIL

Over the past 40 years, the Guardian Council has been leveraged by the Supreme Leader to wield political power, keep opposition at bay, and to shape future leadership.

What began as a system of competing powers has become lopsided. Now the bulk of the power in Iran's governing system is consolidated in the Office of the Supreme Leader. This happened under Ayatollah Khamenei's rule. In the late 90s, the parliament voted to diminish its own power. In the 2000s, the shift of power increased.

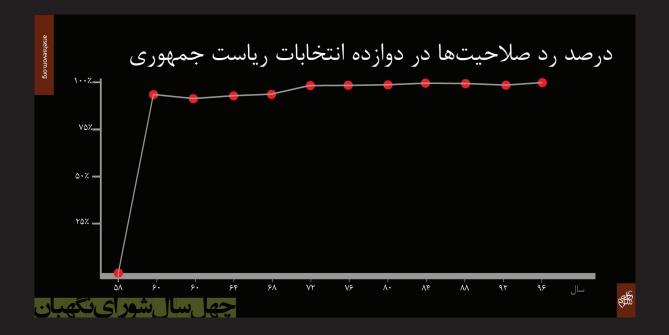
Nowhere is this more obvious than with the Guardian Council. The notion that the Guardian Council is simply a board of 12 people – 6 clerics and 6 others – seems quaint. Today's Guardian Council has offices in every province of Iran. It receives advice on legislative oversight from a shadowy group of "respected clerics" that is not known to the public.

The main purpose of the Guardian Council now seems to be controlling access to power. It has become a micromanager of elections through the development of election monitoring boards, which are neither independent nor impartial. These boards operate in every district. They don't simply vet candidates to make sure that they meet the criteria set by the Islamic government, they also surveil people who may one day become candidates.

- The nationwide offices and boards were established secretly without public knowledge
- The election monitoring boards conduct illegal surveillance on people who may one day run as candidates, sometimes starting when people are still students
- The election monitoring boards have final say in which candidates are allowed to mount election campaigns







On the previous page, images show examples of profile pages. On this page, the top image shows the 15 members who have been investigated by the justice department. The graph shows the percentage of candidates for president who were rejected, by year.



7 KEY DATES IN THE EXPANSION OF GUARDIAN COUNCIL POWERS

1981

The first post-revolution parliament approves the Parliamentary Election Observation Code, creating the Central Election Monitoring Board to be established by the Guardian Council (Feb)

1982

The Presidential Election Monitoring Code is approved by parliament

1989

Ayatollah Khomeini dies and Ali Khamenei is placed in power

2000

The Supreme Leader Ayatollah Khamenei calls for provincial offices of the Guardian Council:

"You [Guardian Council] have to consolidate your work. You need a reliable, strong, and agile organization that is well prepared to take on tasks year-round. You should hire election monitors in proportion to the number of voters in all the important voting districts. You must have access to an information bank."

2001

Election monitoring and observing is restructured and election monitoring boards answering to the Guardian Council are established. The political deputy of the Ministry of the Interior states:

"These offices are funded from the public budget and conduct illegal research and investigations about potential candidates."

2002

[2019] [2020]

Provincial offices of the Guardian Council established

2019

In February 2019, Hassan Rouhani's government sent the Comprehensive Bill of Elections to parliament to govern parliamentary, presidential, and council elections. If this bill is approved by the parliament, the composition of the monitoring boards will change dramatically once again. However, it is said that even if the bill is approved, it won't be used in March 2020 elections.



Above is a screenshot of the timeline of the history of the Guardian Council. The timeline is divided by era and subject: changes in the Guardian Council; election monitoring; legislation; legal interpretaions. This timeline shows the systematic violation of human rights in Iran, particularly of women and children.

منابع تايم لاين







9 PODCAST EPISODES

What is the impact of Iran's powerful Guardian Council on Iranian society? Nine episodes of Arseh Sevom's first ever podcast, Human Rights and the Guardian Council, investigated the role of the Guardian Council in everything from minority rights to women's rights to their developing role in election oversight, to profiles of the 12 angry men who are the public face of the council.

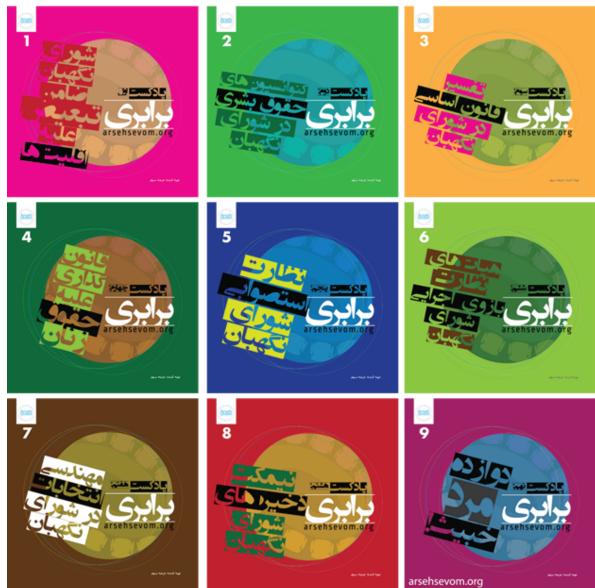
The most popular episode focused on minorities in Iran and featured interviews with several different people who told very personal stories of the impact of marginalization.



On the previous page, we see a screenshot from the website with links to multimedia content. On the project website, the rust-colored section displays slides showing the 12 most important actions taken by the Guardian Council that have created obstacles to democracy.



فعل اول یادکست برابری، مجموعه ای ۹ قسمت با عنوان « شورای نگهبان یکے از موانع دموکراسے درایران » است که از امروز ، هر هفته دروب سایت عرصه سوم، «کست باکس» ، «آی تونز» و دیگر اپلیکشن های ویژه یادکست منتشر خواهد شد.



[2019] [2020]



9 TOPICS COVERED IN THE PODCASTS

شورای نگهبان ضامن تبعیض علیه اقلیتها The Guardian Council Assures Discrimination Against Minorities کنوانسیونهای حقوق بشری در شورای نگهبان Human Rights Conventions in the Guardian Council تفسیر قانون اساسی در شورای نگهبان Interpretation of the Constitution in the Guardian Council قانون گذاری علیه حقوق زنان Legislation Against Women's Rights Legislation Against Women's Rights نظارت استصوای شورای نگهبان Approved Supervision of the Guardian Council هیاتهای نظارت بازوی اجرای شورای نگهبان Supervisory Boards of the Executive Arm of the Guardian Council مهندسی انتخابات در شورای نگهبان Electoral Engineering in the Guardian Council نیمکت ذخیرههای شورای نگهبان Reserve Bench of the Guardian Council !elejice مرد خبیث

Arseh

COVID-19

[2019] [2020



When COVID-19 hit Iran at the beginning of 2020, we got an idea of what was coming for the rest of the world. Full hospitals, lack of oxygen and ICU beds, makeshift protective gear, and the illness and death of healthcare workers as well as others.

Arseh Sevom published 22 articles following developments in Iran and guidance from the World Health Organization, as well as participated in advocacy to allow Iran to gain access to the vaccine.

When it comes to COVID-19, Iran is not the only country mismanaging the crisis. It is a fact that Iran was one of the first countries to be impacted by the virus. The Iranian government from the first days knew where the virus came from, how it came to the country, the path to other provinces in Iran, and its dangers. However, for political reasons, specifically, to encourage voter turnout for the parliamentary elections, they suppressed knowledge of the spread and the danger of the virus. This was done by the highest offices in Iran, particularly the Supreme Leader. This is how Iran became a super spreader of the virus in the beginning.

For decades, people in Iran have grown accustomed to sourcing medication from the black market, paying exorbitant prices, or going without. Healthcare in Iran is disturbingly easy to politicize given the harsh sanctions against the country. Despite the fact that the sanctions are not supposed to prohibit humanitarian goods and most medicines, they do. They do this by making the bureaucratic hoops a company or bank outside Iran needs to jump through too expensive for the transaction to be worth the cost. This means that there is always an outside force to blame, even for internal corruption and mismanagement.

The Iranian government is definitely politicizing the vaccine. The Supreme Leader's announcement that Iran won't purchase US or UK manufactured vaccines is pure political paranoia that undermines public confidence in the vaccination process. So the paranoia extends first from thinking the virus is biological warfare to thinking that the vaccine is as well. The response to his announcement was swift from the Iranian population who questioned why Ayatollahs and their families could seek medical care in Europe, but they were being denied the same care inside Iran.



اينغوكرافيك



شيوع ويروس كرونا



🛈 دی ۳٫۹۹۹۱

درخواست ۲۹ سازمان حقوق بشری: دسترسی بدون مانع، سریع و عادلانه، مردم ایران به واکسن کوبید ۱۹

عرصه سوم به همراه ۲۸ ساز مان حقوق بشری در نامهای خطاب به تمامی طرفها به ویژه دولت آمریکا خواستار تسبیل دسترسی مردم ایران به واکسن کویید ۱۹[...]

🗈 بیشتر بخوانید



🛈 اردیبېشت ۶ ۱۳۹۹

۲۲ سازمان حقوق بشری: زندانیان عقیدتی زن باید آزاد شوند؛ ویروس کرونا زندانها را فراگرفته است

عرصه سوم به همراه ۲۱ سازمان جامعه مدنی با انتشار بیانیهای مشترک از دولتها، ساز مانهای غیر دولتی، روزنامه نگاران، سازمان ملل و دیگر نبادهای بین المللی [...]

🗉 بیشتر بخوانید



🛈 اردیبېشت ۲, ۱۳۹۹

آیا ویروس کرونا روی لباسها، کفش ها، موها و روزنامههایم میماند؟

عرصه سوم: با گذشت بیش از ۴ ماه از ظہور ویروس کرونا در بسیاری از کشور های جہان کماکان نگرانیهایی در مورد طول عمر این ویروس بر [...]

🗉 بیشتر بخوانید

لينكهاىمغيد







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WHAT'S NEXT? PROJECT BANI ADAM



بنی آدم اعضای یک پیکرند که در آفرینش ز یک گوهرند چو عضوی به درد آورَد روزگار دگر عضوها را نمانَد قرار تو کز محنت دیگران بیغمی نشاید که نامت نهند آدمی

PROJECT BANI ADAM

For the past several years, we've been following a worrying increase in hate speech in the Persianspeaking community. There has been an uptick in Holocaust denial and racist and dehumanizing communication, some of it sponsored by the Islamic Republic of Iran. This all-volunteer project addresses the hate and discrimination spreading in Persian-speaking communities.

Bani Adam is the Persian term for human beings. Literally, it means "children of Adam." Arseh Sevom named this project for the poem by Saadi which reminds us that we share our humanity with each other. We are not alone. Our destiny is entwined and love and shared responsibility are absolutely necessary for us to ensure the future. Saadi tells us that discrimination and hate hurt the whole of society.

Adam's children are limbs of one body

That in creation are cut from one gem.

When life and time hurt a limb,

Other limbs will not be at ease.

You who are not sad for the suffering of others,

Do not deserve to be called human.

--Saadi

Arseh Sevom's Executive Director Kamran Ashtary says:

"If we've learned anything the past few decades it's this: our fates and our lives are interconnected. Those of us living outside of Iran have had to find ways to live in new societies and new cultures. Many of us have faced discrimination and hate because we are outsiders. At the same time, we have contributed to hate and discrimination through our own language and actions. We are not only victims. We are not only perpetrators. There are many ways we interact in society.

"For me, personally, seeing the growth in Holocaust denial being spread in the Persian community and the casual ways we express racism has been especially eye-opening and painful. I really believe we can change. I believe that we can be better in our language and our actions. But we won't unless we work at it. That's why Arseh Sevom is founding this new project."

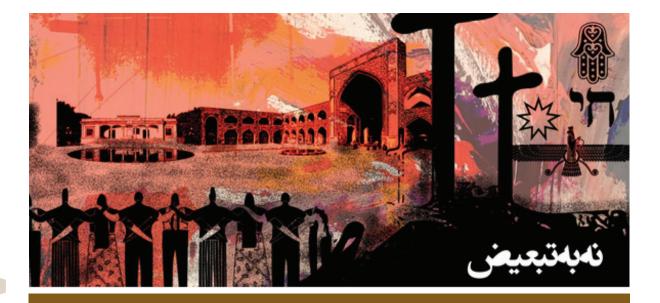
We know that looking at the ways we ourselves contribute to discrimination and hate can be hard. We are determined to become comfortable with discomfort.



The team at Arseh Sevom understands that building a fair and just society means starting with those made most vulnerable in the current system. If we advocate for the rights of the most vulnerable, everyone wins. That's just the way it works.

EMBRACING DIFFERENCE MEANS THE ENLARGEMENT OF THE COMMUNITY

For years, we have been seeing how hateful and dehumanizing messages have been spreading in our community. We've noted how those messages are used to persecute and oppress. And we've seen how groups of people are dehumanized.



PLEASE GIVE

[2019] [2020]

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





🚽 ایران کشوری است چند ملیتی، تشکیل شده از اقوام، ادیان، گرایش های مختلف جنسیتی، زبان ها و آداب و رسوم مختلف، این تنوع منبع قدرت مردمان این سرزمین است.







<

هيچ انسانى غير قانونى نيست

الكر ٧٢, ٩٩٩١

اقدامی که زندگی بیش از ۸۰۰ هزار نفر از اتباع بدون مدرک افغانستان را که در ایران زندگی میکنند دشوارتر میکند؛ پارلمان ایران لایحهای برای مجازات [...]

دصدای اقلیتها در ایران، یا دام ویسز ، مجلهای اینترنتی در دفاع از آزادی عقیده

() مير ۲۶, ۱۳۹۹

بنی آدم: «صدای اقلیتها در ایران» یا ۲۰ ویسز » مجلهای اینتر نتی در داخاع از آزادی عقیده باور و حقوق اقلیت های دینی و مذهبی در ایران [...]

بیانیہ مطبوعاتی: پر وڑہ دبنی آدم،

0 مير 11, 1991

داگر ما در دهههای گذشته چیزی یاد گرفتهایم این است: سر توشت و زندگی ما به هم پیوسته است. ه









رور و رورگار بهبودیان در ایران؛ یک نگاه گذرا

ن دی ۱۳۹۹٫۱۳

بنی آدم: ادیان مختلف همچون یبودیت، مسیحیت، زر تشت و ... در ایر ان حضوری تاریخی داشته اند. گرچه با ورود اسلام به ایران، رفته رفته پیروان این [...]



ARSEH SEVOM AUDITOR'S FINANCIAL REPORT

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.

2019

REANDA

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To: management of Stichting Arseh Sevom

We have reviewed the accompanying the financial statements 2019 of Stichting Arseh Sevom based in Amsterdam, that comprise the balance sheet as at 31 December 2019, 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 is responsible for the preparation and fair presentation of the financial statements in accordance 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 2019 and of its result for 2019 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.

G.A.J. Uijtendaal AA Partner

Reanda Netherlands Parnassusweg 819 1082 LZ Amsterdam Tel: +31 (0)20 800 61 Web: www.reanda-netherlands.com

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[2019] [2020]



FINANCIAL STATEMENTS 2019



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AUDITOR FINANCIAL REPORT [2019]

Stichting Arseh Sevom, Amsterdam

Balance sheet as at December 31, 2019

Assets (after profit appropriation) 31 dec 2019 31 dec 2018 € € € € Non-current assets 1,061 Financial assets 1,061 Current assets Receivables Accrued income 2,000 2,000 Cash and cash equivalents 45,505 6,667 Total 48,566 7,728



Stichting Arseh Sevom, Amsterdam				
Equity and liabilities				
(after profit appropriation)		31 dec 2019		31 dec 2018
	€	€	€	€
Equity				
Foundation's equity	41,893		-9,925	
		41,893		-9,925
Current liabilities				
Trade payables	2,890		2,909	
Other related parties	3,783		14,036	
Accruals	-		708	
		6,673		17,653



Stichting Arseh Sevom, Amsterdam

Income statement for the year ended 2019

	2019	2018
	€	€
Contributions	191,770	60,388
Total Contributions	191,770	60,388
Project costs including travelling expenses	123,403	45,573
Other expenses		
Accommodation costs	6,696	3,149
Office related expenses	211	235
General expenses	5,578	5,536
Other undefined expenses	3,894	2,932
Total expenses	139,782	57,425
Profit	51,988	2,963
Financial income and expense		
Interest expenses and related expenses	-170	-404
Total Profit share	51,818	2,567
Profit allocation		
Foundation's equity	51,818	2,567
Allocated Profit share	51,818	2,567



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.



Stichting Arseh Sevom, Amsterdam

Accounting policies

General

General policies Directive 650

The 2019 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 assets

Receivables

Upon initial recognition the receivables are recorded at the fair value and subsequently valued at the amortized cost. The fair value and amortized cost equal the face value.

Cash and cash equivalents

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at banks and in hand is valued at nominal value.

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.



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.



Stichting Arseh Sevom, Amsterdam

Notes to balance sheet

Financial assets

	31 dec 2019	31 dec 2018
	€	€
Other receivables Guarantee deposit	1,061	1,061
Total	1,061	1,061
Receivables		
	31 dec 2019	31 dec 2018
	€	€
Accrued income	2,000	-
Total	2,000	
Cash and cash equivalents		
	31 dec 2019	31 dec 2018
	€	€
Bank credits ING Bank N.V.	45,489	6,651
Cash Petty Cash	16	16
Total	45,505	6,667

Equity

[2019] [2020]

	31 dec 2019	31 dec 2018	
	€	€	
Foundation's equity	41,893	-9,925	
Total	41,893	-9,925	

Stichting Arseh Sevom, Amsterdam		
Foundation's equity		2019
		€
Balance January 1 Profit share		-9,925 51,818
		41,893
Balance December 31		41,893
Current liabilities		
	31 dec 2019	31 dec 2018
	€	€
Trade payables	€ 2,890	€ 2,909
Trade payables Other related parties Loans		
Other related parties Loans Accruals	2,890	2,909 14,036
Other related parties	2,890	2,909

Contingent liabilities

Payments to obtain usage rights

The rental agreement between Stchting 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.



Stichting Arseh Sevom, Amsterdam

Notes to income statement

Contributions and gross margin

	2019	2018
	€	€
Contributions		
Project Follow the Money (FTM 18-19)	25,994	60,388
Project HEN House	80,349	-
Project Obstacles to Democracy	85,427	-
	191,770	60,388
Total income	191,770	60,388
Project costs including travelling expenses	123,403	45,573
Gross margin	68,367	14,815
Other expenses		
	2019	2018
	€	€
Accommodation costs	6,696	3,149
Office related expenses	211	235
General expenses	5,578	5,536
Other undefined expenses	3,894	2,932
Total	16,379	11,852
Financial income and expense		
	2019	2018
	€	€
Interest expenses credit institutions		
Banking expenses	-170	-404
Foreign currency exchange rate results	-	8



Stichting Arseh Sevom, Amsterdam		
Other notes		
Subsequent events		
Pending		
Signature		
Amsterdam,		
Name	Signature	
Mr. A.J.M. Taken		

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 خشونت آمیز است. ازآنجا که برای گذار به یک جامعه دمکراتیک، بررسی موانع فرهنگی، اجتماعی و سیاسی، اجرای اعلامیه جهانی حقوق بشردرآن جامعه اهمیت دارد، عرصه سوم درتحقق 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.

The Netherlands

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