



ARSEH PROMOTING VIBRANT CIVIL SOCIETY SEVOM BIENNIAL REPORT [2015-2016]

An Arseh Sevom Publication

“A RISING TIDE
LIFTS ALL BOATS.”



ARSEH SEVOM [PROMOTING VIBRANT CIVIL SOCIETY]



BIENNIAL REPORT [2015-2016]

LETTER OF PRESIDENT



Dear Readers,

On behalf of the board, I would like to first thank our staff and volunteers for helping us make it through two tough years. Everyone put in extra effort to make sure we would survive as an organization.

Without the help of our network of volunteers, freelancers, and staff, Arseh Sevom would not have survived the difficult years. Not only did they help us make it through those years, they helped us thrive. They helped us create exciting content and to build our networks. Their work has taught us so much about what it means to be dedicated to civil society.

What we've come to learn over the past few years working with activists in Iran is something all of us need to know. Democracy is precious, fragile, and worth the work it takes to protect it and build it.

We've seen how seriously Iran's women's movement has worked to build non-hierarchical leadership and how deeply they think about what it means to be democratic.

We've seen the resilience of a people determined to make even the smallest of changes.

We've worked with people who never stop learning, never stop changing, never stop acting for justice.

For those of us living and working in a country as privileged as The Netherlands, it's easy to take for granted our access to rights and freedoms. We can sometimes think that our societies will continue to become more tolerant and peaceful even without our help. Lately, we have been waking up to the need to both protect and share our freedoms. We have watched our own communities begin sliding into xenophobia and intolerance. Meanwhile, we have worked with Iranian activists who do not take their rights for granted. They know very well that each victory needs to be protected. They know very well that there will be setbacks and defeats. Still, they struggle to expand the space for debate and action in their country and community.

Over the years, we've come to learn that freedom is not a given. In this time when the rights we've come to expect are coming under attack from many sides, we need to stay attentive and active. We need to support those who dedicate themselves to expanding democratic space. We need to make space for others, to see our freedoms and rights as abundant. We need to learn from activists in Iran.

Democracy is valuable. Human rights benefit us all.

As one human rights activist told us, "A rising tide lifts all boats."

Humbly,

AJTM Taken

President of the Board





Over the years, we've come to learn that freedom is not a given. In this time when the rights we've come to expect are coming under attack from many sides, we need to stay attentive and active.

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.





Dear Readers,

In 2015 and 2016, Arseh Sevom's staff and volunteers put in tremendous effort to work towards fulfilling our mission to promote a capable, vibrant, and pluralistic civil society inside Iran, in the diaspora, and among related communities.

During 2015 and 2016, we began to think profoundly about how change works. Small acts, we learned, can lead to big changes. This became the underlying theme of all our work. We are a small organization. How can we ensure that each act we take contributes to a more open society? That is the question we set for ourselves.

Civil Society Watch is a key part of our content creation. In 2015 and 2016 our coverage focused on three topics: women's rights, minority rights, and the environment. We also implemented the major project: Dar Sahn (The Floor).

We realized that there was not a robust monitoring system for members of parliament and the laws they were creating. No group was looking at the Assembly of Experts and its relationship to parliament and the supreme leader.

That's why we launched Dar Sahn. Dar Sahn means *the floor*, as in the *right* and the *time* to speak. We profiled dozens of members of parliament, focusing on their positions on women's rights, human rights, and civil society. We took an in-depth look at members of the Assembly of Experts and examined their ties to human rights abuses and militant organizations.

Arseh Sevom reported on issues facing localities, city councils, and provinces. This was one of first times in the history of city councils in the Islamic Republic of Iran that one organization took a serious look at the issues facing people at the local level.

In 2016, we worked hard to implement new fundraising tactics with great success. The organization is now on sound financial footing.

We built our capacity to report better and to ensure accuracy in our publications. I am also pleased to inform you that during these two years we worked with a coalition of human rights and civil society organizations to amplify advocacy for human rights.

We continued building our networks and reaching out to people who can make small changes.

This report outlines some of our accomplishments over the two years. Enjoy.

Yours,

Kamran Ashtary

Executive Director, Arseh Sevom



“Democracy is not for the faint of heart. It is messy and emotional and taxing. It takes a lot of time to create and maintain and everyone must come prepared with awareness and a good heart. But it’s better than having some power-hungry jerk tell you what to do.”

Hollis Glaser, PhD writing for the Civil Society How-To



DAR SAHN

2015-2016 PROJECTS

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ARSEH SEVOM [PROMOTING VIBRANT CIVIL SOCIETY]

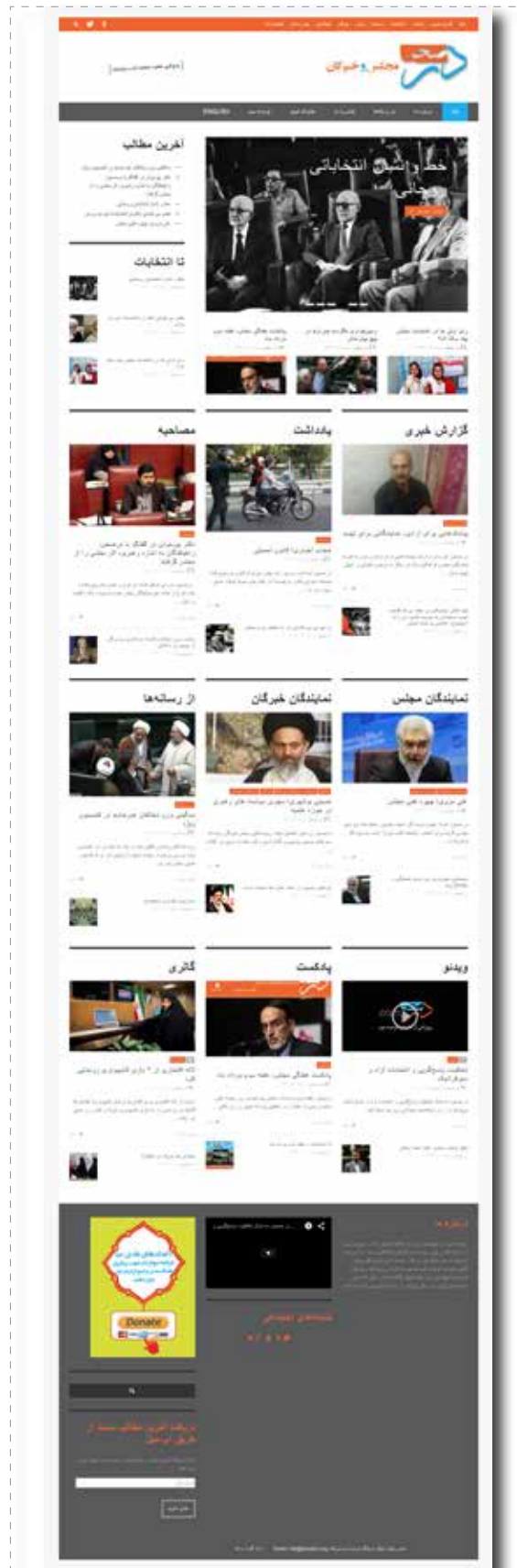
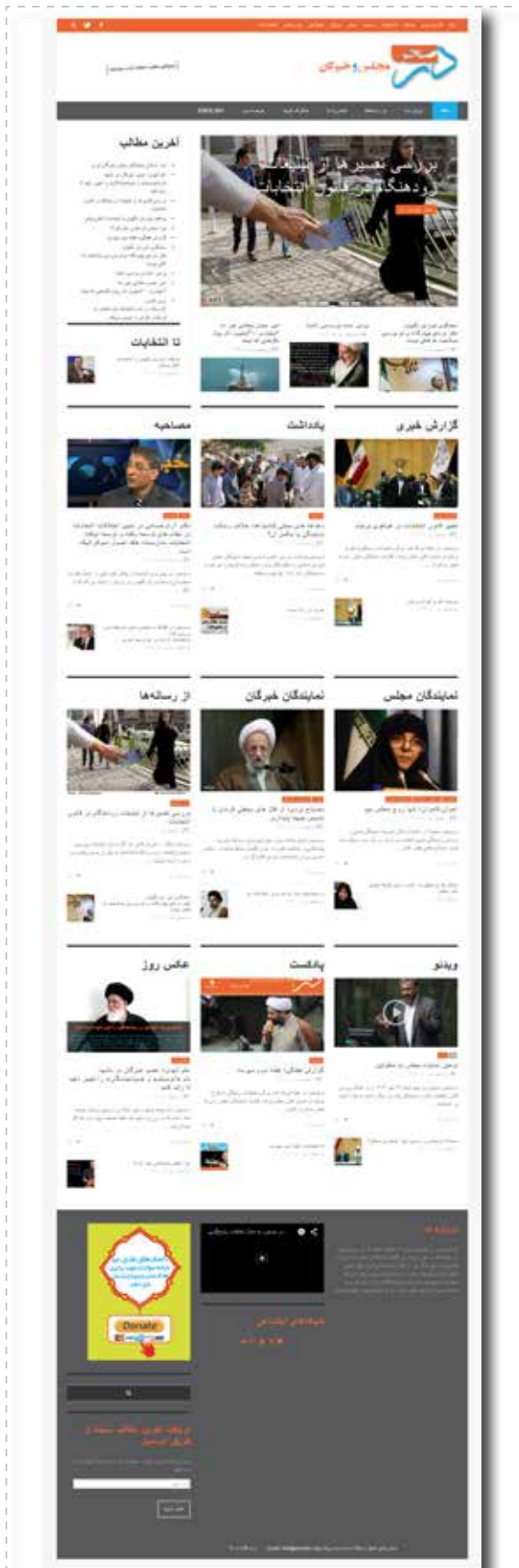
In English Dar Sahn means *The Floor*, as in who has the floor? In other words, the floor refers to the right and opportunity to speak up whether at a meeting of peers or in parliament, or wherever groups gather.

Dar Sahn has many aspects all focused on bringing more accountability to national and local governance. Citizen journalists cover issues important in their local communities. Journalists profile members of parliament. Researchers and educators provide information for engaging with local government.

Dar Sahn isn't just about great content, it's about creating a culture of reporting that is fair and factual. And people are taking notice. The practices of our journalists are being shared and discussed along with the content they create.

Over one million people have been reached though our website and social media.

Find more interviews, activities, and content here: <http://www.darsahn.org/>



[2015-2016] DAR SAHN AT A GLANCE



[2015-2016] DAR SAHN AT A GLANCE

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ARSEH SEVOM [PROMOTING VIBRANT CIVIL SOCIETY]

In 2016, Iranians headed to the polls 1 time to elect representatives of 2 different bodies: the parliament and assembly of experts. Dar Sahn reported news focusing on the parliament and local city councils 245 times.



Mashad Friday Prayer Leader Ayatollah Alamolhoda

“Mashad is a pilgrimage site, not one for pleasure,” Mashad’s Friday Prayer Leader Ayatollah Alamolhoda announced. The Ayatollah is no stranger to controversy having led the charge against rapper Shahin Najafi.

Not everyone agrees with him, Dar Sahn reported. 10 reformist women representatives sent a note of protest to the Ministry of Culture and Islamic Guidance.

*The 10 women were joined by 21 of their male colleagues in demanding explanation for the withdrawal of permits for cultural activities in Mashad.**

* For more information in Persian: <http://www.darsahn.org/1395/06/07/ghiam-zanan-majles-alayhe-ayatollah/>

[2015-2016] DAR SAHN AT A GLANCE

426

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426 multimedia posts were published covering a variety of issues. This includes 355 photo essays, 53 podcasts*, and 18 videos. These podcasts, videos, and photos provided insight into the workings of the IRI's parliament and Assembly of Experts. Often this was in their own words and through their own eyes!



Assyrian-Iranian MP Yonathan Betkolia
Photo from Mehr News

In March 2016, Ahmad Shaheed began his sixth year as the UN's Special Rapporteur on human rights in the Islamic Republic of Iran. Let's just say that his reports were not exactly well received in Iran. Even the parliament member representing the Assyrian community had disparaging comments. Dar Sahn reported*:

Assyrian-Iranian Yonathan Betkolia made it through 16 years as a member of parliament without once questioning the lack of minorities on parliament's board, in the cabinet, or on important committees. Not only has he made no protests about the situation of minorities, he also attacked the report of Ahmad Shaheed, then Special Rapporteur for Human Rights in Iran, stating:

"False claimants of human rights abuses should know that religious minorities in Iran have protection under the constitution, with all their rights are respected."

He did not elaborate or whether religious minorities living in Iran agree or whether they object to widespread social exclusion.

* Dar Sahn on Soundcloud:
<https://soundcloud.com/dar-sahn>

* Read the full article in Persian: <http://www.darsahn.org/1395/02/16/yonatan-betkolia-pay-e-safar-diplomatik/>



[2015-2016] DAR SAHN AT A GLANCE

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ARSEH SEVOM [PROMOTING VIBRANT CIVIL SOCIETY]

We talked to a lot of people in the course of two years. Dar Sahn published **86** articles and interviews with people speaking on a range of topics from the environment to free and fair elections to women's rights.



Dr. Aram Hessami

Dar Sahn talked to Dr. Aram Hessami, who is on the faculty of history and science at Montgomery College, about free and fair elections. He stated:

"In the Islamic Republic of Iran, all parties claim that the elections are free because they themselves have the right to participate. But can a Bahá'í become a candidate?

Can a Jew, a woman, a Zoroastrian, or even a Sunni, be president? The United States has not yet had a female or LGBT president but that is a future possibility.

The important point here is that you cannot have free, fair, and healthy elections in a country where there is no dynamic civil society. Modern political society is a product of dynamic civil society."

* Full article in Persian: <http://www.darsahn.org/1394/07/15/entekhabat-medarbaste-osome-democratic/>

[2015-2016] DAR SAHN AT A GLANCE

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Who's who in Iran's parliament? Who supported discrimination, abuses of rights, destruction of the environment? Dar Sahn profiled 110 key members of parliament to answer these and other questions. 57 were from the ninth parliament and 53 from the tenth.

In 2016, Iran elected a new parliament. Guess what, those with the worst records on human rights were denied re-election.



Corruption leaves its mark on parliament

Corruption remains a problem in Iran. It permeates every aspect of society. Dar Sahn looked at corruption among elected officials, reporting*:

The 8th and 9th parliaments served during the government of Mahmoud Ahmadinejad. They were made up of officials pushed on to the public by the Guardian Council, which approves all candidates for office. Under the banner of fighting against corruption, those elected officials have left behind a legacy of sleaze that ranges from falsifying their educational credentials to financial mismanagement. The full extent of their corruption will become more apparent as it is exposed in the 10th [current] parliament.



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* The full report is available here (fa): <http://www.darsahn.org/1394/04/03/rad-paye-namayandegan-motaham-dar-fesadha/>

[2015-2016] DAR SAHN AT A GLANCE

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In addition to profiling members of the parliament and Assembly of Experts, Dar Sahn did 3 profiles of political factions, 17 posts on parliamentary committees, 22 posts on parliamentary rules and procedures, and 4 posts on the impeachment of ministers, for a total of 48 posts.



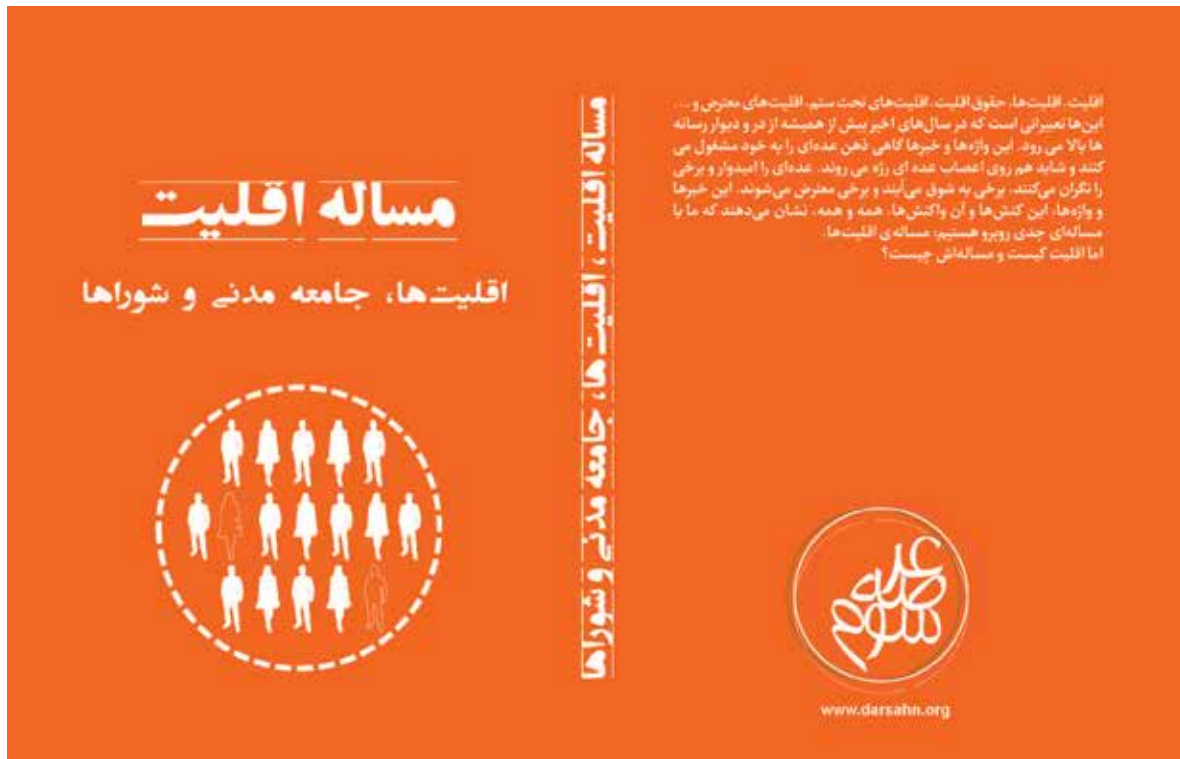
Have charges of corruption kept some parliamentarians from running for office?

Corruption charges going back to the Ahmadinejad administration continue to surface. Dar Sahn reports:

Over the past four years, several parliamentarians who served during the Ahmadinejad administration have been named in charges of corruption.

*The publication of the results of the vetting of candidates for eligibility to run for the tenth parliamentary elections was indicative of the clash of the Guardian Council with representatives charged with corruption. Some representatives were rejected, while others with similar backgrounds were approved. Eligibility to run was denied with no explanation, so it was not possible to make a direct connection between rejections and charges of corruption. This leaves us wondering why some were disallowed, while others were allowed.**

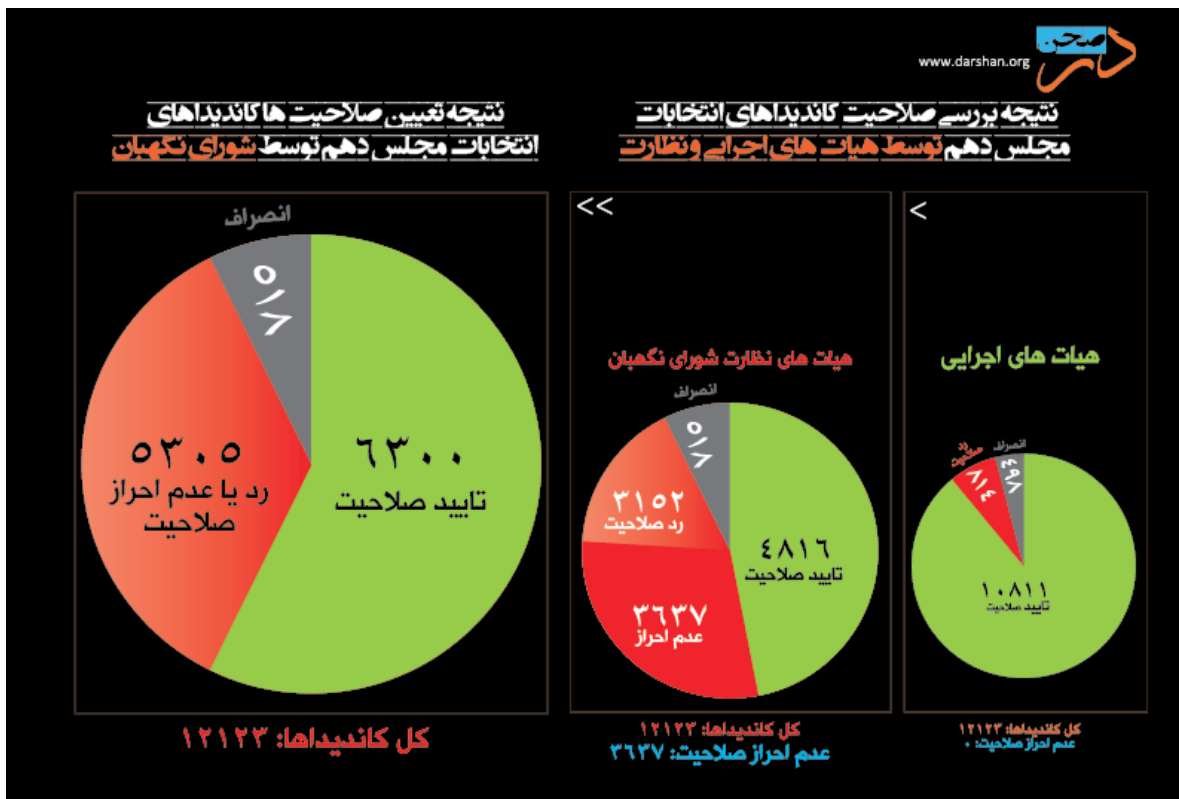
* Read it all, in Persian: <http://www.darsahn.org/1394/11/02/tacin-salahiatha-va-barkhorde-dogane-shoraye-negahban/>



زمانبندی انتخابات ۹۵-۹۶

ثبت نام	ثبت نام	ثبت نام
اولین میان دوره ای انتخابات مجلس دهم	پنجمین دوره انتخابات شوراها	دوازدهمین دوره انتخابات ریاست جمهوری
۸-۱۴ اسفند	۶ فروردین - ۳۰ اسفند	۲۲-۲۶ فروردین
تبلیغات	تبلیغات	تبلیغات
انتخابات ریاست جمهوری	انتخابات مجلس و شوراها	روز انتخابات
۸-۲۷ اردیبهشت	۲۱-۲۷ اردیبهشت	۲۹ اردیبهشت

www.darsahn.org



[2015-2016] DAR SAHN AT A GLANCE

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In 2016, Arseh Sevom began training citizen journalists in more than 15 cities all over Iran. By the end of the year, they had published their first 17 pieces. They looked at local issues such as water quality, broken sidewalks, and construction. Citizen journalists conducted interviews and did original research.



Women at the polling station
Photo by Bakhtar Samock

In an interview with citizen journalist Rozhiar Moradi, women's rights activist Sarah Modaresi stated:

"The lack of women on city councils means they have no power to organize and take on the challenges facing women.

Women's issues have never been considered as priorities by men. The small number of women sitting on the city councils has not been able to convince the men of the value of taking on women's causes."^{*}



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^{*} Here's the full article in Persian: <http://www.darsahn.org/1395/10/03/zanan-shora-va-hamavai-ba-sedahay-mardsalarane/>

[2015-2016] DAR SAHN AT A GLANCE

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ARSEH SEVOM [PROMOTING VIBRANT CIVIL SOCIETY]

In 2016, Supreme Leader Ali Khamenei was hospitalized for prostate cancer. Speculation about how much longer he would remain in power reached a new high. A short time later, Iran would head to the polls to elect a new body of the Assembly of Experts. This election took on new urgency. This group just might be selecting the next supreme leader. Voters were alert to this when making their decisions. The most prominent hardliner, Mesbah Yazdi, lost his bid for re-election.

Dar Sahn reported on all of this with 8 articles on the structure of the Assembly of Experts and 21 profiles of its members. Our coverage of the Assembly of Experts was the most comprehensive available.

In an evaluation, former parliamentarian Ali Akbar Moussavi wrote: “...[Y]ou are covering Assembly of Experts like no other site, which is really important.”



Assembly of Experts
Photo by Tasnim News Agency CC BY 4.0

[2015-2016] DAR SAHN AT A GLANCE

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Dar Sahn was one of the first sources to take local issues seriously. In 2016, we published 25 news items on city councils. We looked at their roles and responsibilities, as well as the representation of women and minorities.



Look at all those men!

There are almost 200,000 city councils in Iran. You'd think having at least one woman sitting on each council wouldn't be too much to ask. Women, however, continue to face challenges when it comes to running for office.

Dar Sahn reported:

*The conservative parties already have a low regard for the issues of women's rights. Surprisingly the reformists acted like conservatives: preventing women from accessing positions of political power. This shows that they are not committed to what they say. It also shows that in many cities, save for Tehran, the political parties act differently from their leaders. Tehran was the only city where women made up 30% of the candidates list. One argument is that there are not enough educated and experienced women in other cities. But that cannot be true since more than half of university students are women and many of them live outside of Tehran.**

* The full piece can be found here in English: <http://www.arsehsevom.net/2017/07/where-in-the-world-are-irans-women-candidates/> and here in Persian: <http://www.darsahn.org/1396/02/25/esrare-ajib-ahzab-be-nadide-gerftan-zanan/>



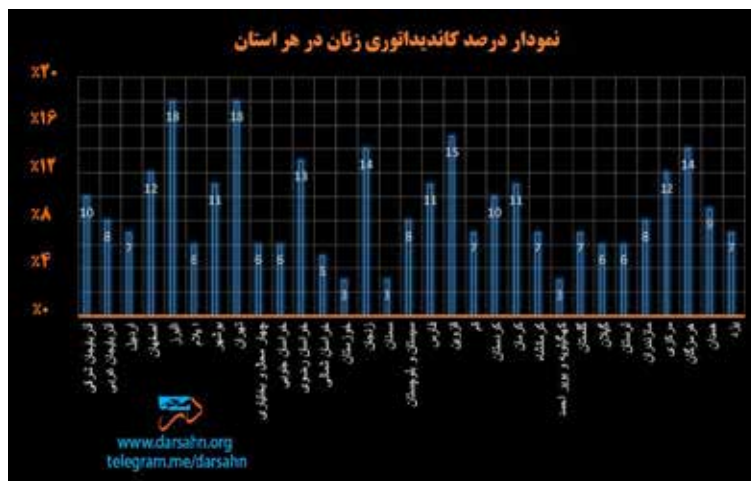
[2015-2016] DAR SAHN AT A GLANCE

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ARSEH SEVOM [PROMOTING VIBRANT CIVIL SOCIETY]

28 infographics covering a variety of topics. We broke down the 5 steps it takes for bill to become law in the Islamic Republic of Iran. We looked at the results of the elections to parliament and the Assembly of Experts. And, in this example, we looked at the percentage of women candidates in each province.

**Dar Sahn reported:**

There was a 65% increase in the number of candidates running for office in 2015 and 2016. The number of women allowed to run only increased by 4%.

*A look at the registration figures for the 2015 parliament elections shows that despite a 65% increase in the total number of candidates compared to the previous period, the share of women only increased by 4%. In other words, although the number of women participating in the upcoming elections has increased significantly in terms of numbers, they are still a minority of 12%.**

* Full article in Persian: <http://www.darsahn.org/1394/10/17/sahm-zanan-dar-afzayesh-kandidahaye-har-ostan/>

[2015-2016] DAR SAHN AT A GLANCE

1212

We added it all up. That's the number of original content posts we did for Dar Sahn in 700 days. Whew! That's a lot. And that does not include the work we did for the Arseh Sevom site, our advocacy, or our training. Keep reading!





ARSEH SEVOM



PROMOTING CIVIL SOCIETY

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How in the world do people come together to actually form a civil society? That's one question Arseh Sevom seeks to answer. We spoke to civil society activists and other experts about how civil society works. The project shares their experiences and knowledge building democratic organizations, using theater to engage communities, and generally being amazing activists working to improve their communities.

Here's what Oxfam Novib's executive director in the Netherlands, Farah Karimi, told us:

“You want to do something about injustice, because if you think ok, I am angry, or I am disappointed, or people are bad and that is never going to change, then that anger and disappointment can translate itself into frustration and even into hypocrisy. But I try to translate my anger into positive action. I think, what can I do about it? What can I change?”

Find more interviews, activities, and content here: <http://www.civilsocietyhowto.org/>



2015-2016 ARSEH SEVOM AT A GLANCE

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Arseh Sevom published 48 bi-monthly reports for civil society watch. Those reports covered issues of concern for the well-being of society as a whole, including the state of the environment, women's rights, and access to healthcare.



Pollution
Photo by Mehr News

According to Iran's official data, 12 people in Tehran die every day of pollution related causes. Even so, the government insists on treating pollution as a crisis that needs short term solutions.

Arseh Sevom reports:

*Every time the air is no longer breathable in Tehran, the government forms a crisis committee that looks for temporary solutions. Once the air quality improves, the so-called crisis is over until the next one occurs. This prevents long-term solutions such as regulating the sources of the pollution, planting pines and cedars and other trees and plants. Every long term plan remains stuck on paper, captive to the bureaucratic process. The government claims they are not to blame for this situation even though they make the decisions.**



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* More on Iran's problems with pollution in Persian: <http://www.arsehsevom.net/fa/alodegi-hava-farar-pasokhgoei/>

2015-2016 ARSEH SEVOM AT A GLANCE

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ARSEH SEVOM [PROMOTING VIBRANT CIVIL SOCIETY]

36 posts on women's issues were published.



Photo montage by Kevin Rothrock

In 2016, in cooperation with Global Voices, Arseh Sevom published an article on the crackdown on Iranian Instagram models, the demonization of Kim Kardashian, and its impact*:

It's tempting to laugh at the absurdity of making an enemy out of Kim Kardashian and Instagram. It is funny. Yet, the crackdown on hair salons and Instagram models has very real effects. It follows a pattern of control over cultural expression and women's appearance that dates back to the start of Iran's cultural revolution.

In the early 1980s, women were followed on the street by militia members. They were arrested for showing a single strand of hair. At the gate to the universities, their fingernails were checked for traces of nail polish. Guards sniffed at them to make sure women students wore no perfume.

Women have continually pushed the limits of physical and cultural expression in Iran. They have challenged the restrictions against them at every turn...

The intention of these types of actions against young women in Iran is to remind families of their need to control their daughters. No one is safe. Nothing is private. There is no place for personal expression.

It's not actually a laughing matter at all.

* The Iranian State Versus Kim Kardashian:
<http://www.arsehsevom.net/2016/05/iri-vs-kim-kardashian/>

2015-2016 ARSEH SEVOM AT A GLANCE

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If we've learned anything over the past few years, it's that desertification and climate change are grave threats to Iran as a whole. In addition to the many stories on the environment covered for Dar Sahn, Arseh sevom published 26 more pieces.



From Leonardo di Caprio's Instagram post

Arseh Sevom wrote several reports about environmental concerns in Iran, including one about how the actor Leonardo di Caprio amplified the plight of Lake Orumieh with one Instagram post*:

Lake Orumieh (Urmieh) shrunk in size by 90% in less than 30 years. In one Instagram post of a photograph by @solmazdaryani, the actor Leonardo di Caprio introduced more than 323,000 people to the problems facing the lake.

Twitter user @SaeedMaraghali responded with the concerns facing people in the region:

From the other side of the world there is worry about the drying of the lake. I asked if they knew what disaster would befall us if the lake were to dry up. They said, if it goes dry, we'll just have to go somewhere else. #urmialake



ARSEH SEVOM [PROMOTING VIBRANT CIVIL SOCIETY]

* Iran's Shrinking Lake Urmia Comes Under the Spotlight, Thanks to Hollywood's Leonardo DiCaprio (en): <http://www.arsehsevom.net/2016/05/irans-lake-urmia-leonardo-dicaprio/>

2015-2016 ARSEH SEVOM AT A GLANCE

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ARSEH SEVOM [PROMOTING VIBRANT CIVIL SOCIETY]

6 interviews were conducted for Arseh Sevom. They covered several topics. Including the social participation of women and the dangers of bad environmental policy.



Tree planting with President Rouhani

How big a problem is desertification in Iran? In an interview with Arseh Sevom, environmental expert Nasser Karami stated:

“At the moment, the biggest problem facing Iran is desertification. This is not only the biggest problem the country faces in terms of environment. It is the most pressing issue generally.

*The combination of climate change and long-term drought with poor organization and mismanaged water resources has led to the biodegradation of half of the country’s grasslands and caused the drying of rivers and lakes.”**

* Read the full article in Persian: <http://www.arsehsevom.net/fa/karname-zist-mohiti-rohani-manfi-ast/>

2015-2016 ARSEH SEVOM AT A GLANCE

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Minorities are often the first people in any society to experience oppression and discrimination. Arseh Sevom worked with a coalition of groups to monitor and highlight the situation of minorities in Iran. In addition, 13 posts on minority issues were published.



Map of Iran's ethnic minorities
By Worldmaper (Own work) [CC BY-SA 4.0]

Arseh Sevom worked with a coalition of human rights organizations to demand a halt to the executions of Kurdish prisoners of conscience. Here is an excerpt of the open letter *:

On Tuesday August 9, 2016, at dawn, five Kurdish prisoners were hanged on narcotic charges in Urmia Central Prison in Iran, according to official sources and Iran Human Rights (IHR).[1] One of the executed men was Mohammad Abdollahi. Abdollahi was charged with the capital offense moharebeh (enmity against God) for his alleged membership in a Kurdish political party. Abdollahi insisted that he had simply obtained a membership card from the group.

[...]

Politically-motivated executions are the gravest violation of the right to freedom of expression, and foster a climate of fear in which individuals and group self-censor, further limiting freedom of expression in the country.



ARSEH SEVOM [PROMOTING VIBRANT CIVIL SOCIETY]

* Halt Executions of Kurdish Prisoners of Conscience in Iran:

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ARSEH SEVOM [PROMOTING VIBRANT CIVIL SOCIETY]

62 articles covering nonprofit organizations were published.

What can be done to address both the environment and the economy? A lot.



Sea turtles return to Iran's Persian Gulf islands each year to lay their eggs

Arseh Sevom reported on some of the projects in smaller communities:

*The experience of the Environmental Protection Agency and a number of NGOs show that creating sustainable incomes for local communities can help protect the environment. Encouraging local communities to adopt environmentally-friendly economic activities and eliminating destructive activities, can lead to sustainable tourism in the long run. For instance, in the Persian Gulf region, protecting the environment can lead to income from eco-tourists who come to see the rare and endangered sea turtles.**

* For more, read (fa): <http://www.arsehsevom.net/fa/hefazat-janevar-ba-yek-khanevade/>

SMALL ACTS LEAD TO BIG CHANGES



HELP SUPPORT OUR WORK



We are committed to the challenges and chances that the eventful years ahead will bring to Iran and others working towards open and democratic societies. We need your help to thrive. Consider making a donation to our organization. It's easy and you can do it online: Support our work:

[http://www.arsehsevom.org/
support-our-work/](http://www.arsehsevom.org/support-our-work/)

FINANCIAL BIENNIAL REPORT [2015-2016]



ARSEH SEVOM [PROMOTING VIBRANT CIVIL SOCIETY]



AUDITOR FINANCIAL REPORT [2015-2016]

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Stichting Arseh Sevom**1.4 NOTES TO THE BALANCE SHEET AS AT DECEMBER 31, 2016**

	31-12-2016	31-12-2015
	€	€
ASSETS		
<i>Receivables, prepayments and accrued income</i>		
Receivables	0	0
Prepayments	0	0
Guarantee deposit	1.011	861
	<u>1.011</u>	<u>861</u>
<i>Cash at bank and in hand</i>		
ING Bank	85.336	11.003
Petty cash	27	27
	<u>85.363</u>	<u>11.030</u>
LIABILITIES		
Equity		
<i>Foundation's equity</i>		
Balance as at 1 January	-77.973	-43.594
Result financial year	-17.615	-34.379
Balance as at 31 December	<u>-95.588</u>	<u>-77.973</u>
Current liabilities		
Accounts payable	33.265	36.421
Debts to credit institutions	0	9.454
Loans	19.478	34.578
Taxes	389	3.263
<i>Other current liabilities</i>		
Amounts received in advance	122.947	0
Payable auditors costs	0	0
Payable holiday allowance	0	0
Salary payments	5.883	5.883
Payable staff and office costs	0	264
	<u>128.830</u>	<u>6.147</u>

Off-balance-sheet obligations

The rental agreement between Stichting Arseh Sevom and Stichting Purperreiger is from 01-08-2015 until 01-01-2016 and has a tacit renewal of two months. Both parties can end this contract by sending a letter two months in advance. There are no further rules.



Stichting Arseh Sevom

1.2 PROFIT AND LOSS ACCOUNT 2016

	2016	2015
	€	€
REVENUES		
Contributions	145.408	65.398
Other revenues	5.113	2.976
Total revenues	150.521	68.374
EXPENSES		
Project costs	136.792	73.098
Staff- and office costs	0	3.700
Other expenses	27.793	23.831
Total expenses	164.585	100.629
OPERATING RESULTS	-14.064	-32.255
Financial income and expenses	3.551	2.124
NET RESULT	-17.615	-34.379

VOOR WAARMERKINGS-
DOEL EN DEN
Verstegen accountants
en adviseurs B.V.
Behorend bij verklaring

afgegeven d.d. 22 AUG. 2017



AUDITOR FINANCIAL REPORT [2015-2016]

Stichting Arseh Sevom**1.3 SIGNIFICANT ACCOUNTING POLICIES**

The stichting has been founded at the 25th of February 2010 and its name is Arseh Sevom. At December 31, 2016 the board of the stichting is composed as follows:

Name:	Function:
Mr. A.T.J.M. Taken	President
Mr. S.G. Loyst	Secretary
Mr. K. Hashemi	Treasurer

Directive 650

The Stichting Arseh Sevom financial report 2016 has been compiled in accordance with directive RJ 650 "Fundraising institutions" issued by the Dutch Council for reporting.

Assets and liabilities

Unless stated otherwise, assets and liabilities are stated at their historical costs, expressed in Euro.

Revenues and expenditures

Revenues are recognised when realized. Losses are recognised in full as soon as they become apparent.

Continuity

The financial statements are compiled in application of the continuity principle. Despite the financial position of Arseh Sevom the board is convinced the operations will be continued in 2017 and further.

In 2017, we worked hard to expand our potential donors, identifying several possibilities for future funding from sources in Europe and the US. We also have implemented a donation page on our website and are looking into a contribution model for further funding.

We have been invited to make proposals for further funding from three organizations and have been invited to partner with larger development organizations. This is a good sign for the continued financial health of Arseh Sevom.



AUDITOR FINANCIAL REPORT [2015-2016]

Stichting Arseh Sevom

1.4 NOTES TO THE BALANCE SHEET AS AT DECEMBER 31, 2016

	31-12-2016	31-12-2015
	€	€
ASSETS		
<i>Receivables, prepayments and accrued income</i>		
Receivables	0	0
Prepayments	0	0
Guarantee deposit	1.011	861
	<u>1.011</u>	<u>861</u>
<i>Cash at bank and in hand</i>		
ING Bank	85.336	11.003
Petty cash	27	27
	<u>85.363</u>	<u>11.030</u>
LIABILITIES		
Equity		
<i>Foundation's equity</i>		
Balance as at 1 January	-77.973	-43.594
Result financial year	-17.615	-34.379
Balance as at 31 December	<u>-95.588</u>	<u>-77.973</u>
Current liabilities		
Accounts payable	33.265	36.421
Debts to credit institutions	0	9.454
Loans	19.478	34.578
Taxes	389	3.263
<i>Other current liabilities</i>		
Amounts received in advance	122.947	0
Payable auditors costs	0	0
Payable holiday allowance	0	0
Salary payments	5.883	5.883
Payable staff and office costs	0	264
	<u>128.830</u>	<u>6.147</u>

Off-balance-sheet obligations

The rental agreement between Stichting Arseh Sevom and Stichting Purperreiger is from 01-08-2015 until 01-01-2016 and has a tacit renewal of two months. Both parties can end this contract by sending a letter two months in advance. There are no further rules.

AUDITOR FINANCIAL REPORT [2015-2016]

Stichting Arseh Sevom

1.5 NOTES TO THE PROFIT AND LOSS ACCOUNT 2016

REVENUES

	2016	2015
	€	€
Contributions		
DAR SAHN 16/17	96.678	0
DAR SAHN small	12.212	0
NED Project	36.518	65.398
Total contributions	145.408	65.398
 Other revenues	 5.113	 2.976
Total other revenues	5.113	2.976

EXPENSES

	2016	2015
	€	€
Project costs		
Project costs including traveling expenses	136.792	73.098
Total project costs	136.792	73.098
 Staff- and office costs		
Salary costs	0	3.700
Other personnel expenses	0	0
	0	3.700
 Other expenses		
Office costs	16.043	5.209
General expenses	5.669	9.329
Housing expenses	6.081	9.293
Total other expenses	27.793	23.831
 FINANCIAL INCOME AND EXPENSES		
Financial costs and interest	3.551	2.124



AUDITOR FINANCIAL REPORT [2015-2016]

Stichting Arseh Sevom

2. Other information

2.1 Proposed appropriation of results

The articles of association provide that the appropriation of the result for the year is to be decided by the Board.

- € 17.615 (-/-) is taken out the foundation's equity

Amsterdam, August 15, 2017

Mr. A.J.M. Taken
President

2.2 Events after the balance sheet date

There are no events after the balance sheet date.



AUDITOR FINANCIAL REPORT [2015-2016]



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Independent auditor's review report

We have reviewed the accompanying financial statements of Stichting Arseh Sevom at Amsterdam, that comprise the balance sheet as at 31 December 2016, 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 these 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 prepared in all material respects in accordance with the applicable financial reporting framework.

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 2016 and of its result for the year then ended in accordance with the *Guideline for annual reporting 650 'Fundraising Organizations' of the Dutch Accounting Standards Board*.



ARSEH SEVOM [PROMOTING VIBRANT CIVIL SOCIETY]

AUDITOR FINANCIAL REPORT [2015-2016]



Emphasis of uncertainty with respect to the going concern assumption

We draw attention to page 3 to the financial statements which indicates that the organisation incurred a net loss of € 17.615 during the year ended 31 December 2016 and, as of that date, the organisation's current liabilities exceeded its total assets. These conditions, along with other matters as set forth on page 3, indicate the existence of a material uncertainty which may cast significant doubt about the organisation's ability to continue as a going concern. Our conclusion is not qualified in respect of this matter.

Dordrecht, 22 August 2017

Verstegen accountants en adviseurs B.V.,

drs. J. de Groot RA MPA



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 ظرفیت‌سازی 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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