

Charity No 1037236
Company No: 2922108

Chantrey Vellacott DFK LLP

KURDISH HUMAN RIGHTS PROJECT

**Management Committee's
Report and Accounts
For the year ended 31 December 2008**

KURDISH HUMAN RIGHTS PROJECT

Financial statements for the year ended 31 December 2008

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The Management Committee members, who act as Trustees of the charity for the purposes of the Charities Acts and directors of the company for the purposes of the Companies Act, submit their annual report and the financial statements of Kurdish Human Rights Project ("KHRP or the Charity") for the year ended 31 December 2008. The Management Committee confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

Registered Name: Kurdish Human Rights Project

Charity Number: 1037236

Company Number: 2922108

Registered Office: 11 Guilford Street
London
WC1N 1DH

Management Committee (Trustees/
Directors): Mark Muller Q.C. (Chair), Barrister
Michael Ivers (Secretary), Barrister
Rajesh Kumar Rai (Treasurer), Ecologist
Ed Grieves, Barrister
Julian Ozanne, Journalist
Tertia Bailey, Development Consultant
Gareth Peirce, Solicitor

Executive Director: Kerim Yıldız

Auditor: Chantrey Vellacott DFK LLP
Russell Square House
10/12 Russell Square
London
WC1B 5LF

Bankers: Barclays Bank PLC
27 Regent Street
London
W1 4UB

Solicitors: Russell Cooke
9 Thorpe Close
Portobello Road
London
W10 5XL

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and Management

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The Charity has an Honorary President (Lord Avebury), a Management Committee, a legal consultant, an International Board of Patrons and an Advisory Board, details of which are given below.

The management of the Charity is the responsibility of the Management Committee members who are elected and opted under the terms of the Articles of Association. The Management Committee are the Trustees and Directors of the Charity.

All members of the Management Committee retire at each Annual General Meeting, but are eligible for re-election.

Organisational Structure

Honorary President:	Lord Avebury
Board of Directors:	Mark Muller Q.C. (Chair), Barrister Michael Ivers (Secretary), Barrister Rajesh Kumar Rai (Treasurer –elected 21.02.08), Ecologist Ed Grieves, Barrister Julian Ozanne, Journalist Tertia Bailey, Development Consultant Gareth Peirce, Solicitor
Legal Consultant:	Tim Otty Q.C.
Board of Patrons:	Prof. Haci Akman Geoffrey Bindman George Black Hans Branscheidt Noam Chomsky Julie Christie Andrew Collender QC Nazmi Gür Paul Hoffman Bridget Hughes Bianca Jagger Baroness Helena Kennedy QC Bruce Kent Lord Kirkhill Michael Mansfield QC Ian Macdonald QC Harold Pinter Lord Rea Jon Rud Per Stadig Willem Van Genugten Şanar Yurdatapan Leo Zwaak
Advisory Board:	William Archer (Writer) Meral Daniş Beştaş (Lawyer) Mesut Beştaş (Lawyer)

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Advisory Board *(continued)*:

Ayhan Bilgen (HR Defender)
Bill Bowring (Professor)
Peter Carter QC
Louis Charalambous (Solicitor)
Louise Christian (Solicitor)
Jane Connors (Lecturer)
Julie Flint (Journalist)
Michael Gunter (Professor)
Malcolm Harper (formerly UNA)
Gillian Higgins (Barrister)
Stuart Kerr (Barrister)
Laurence Lustgarten (Professor)
David McDowall (Writer)
Chris Milroy MD (Forensic Pathologist)
Jacqueline Muirhead (Human Resources)
Caroline Nolan (Solicitor)
Colin Wells (Barrister)

Consultant on
Women and
Children's Rights:

Margaret Owen (Barrister)

Staff:

Administrator – Bea Yates
Assistant to the Executive Director – Charlotte Alfred (until September) and Janna Mancini (from October)
Executive Director – Kerim Yıldız
Deputy Director – Rachel Bernu
Turkey and Iraq Desk Officer – Mustafa Gündoğdu
Development Officer – Pranjali Acharya
Development & Outreach Officer - Anna Irvin
Finance Officer – Kenneth Appiah-Kyeremeh
Legal Officer until April and thereafter Legal Director - Catriona Vine
Acting Legal Director (maternity cover) – Lucy Claridge
Legal Associate – Saniye Karakaş
Resources & Communications Co-ordinator – Walter Jayawardene (until May) and Michael Farquhar (from June)

Interns in 2008:

Ommera Ahmed	Özkan Koyuncu
Hüsniye Akdoğan	Vanessa Leigh
Shahzad Alonso Djavedan	Robin Miller
Annie Audsley	Adam Minns
Mehdi Avdi	Ramya Nagesh
Stephanie Balsys	James Newton
Sara Capogna	Kristin Nolan
Bruce Chen	Michelle Obregon
Dashnye Daloi	Federica Pantaleone
Çiçek Ergönül	Amy Pepper
Josee Fillion	Sarah Rahman
Hugo Foster	Ella Rolfe
Indre Gimziunaite	Duygu Şendağ
Ellinor Hamren	Farwa Sial
Tajinder Hayer	Louisa Smith
George Herbert	Armand Steinmeyer
Ross Hilliard	Julianne Stevenson
Bronwen Jones	Osman Suoor
Tais Jost	Ömer Tekdemir
Saniye Karakaş	Marina Themistocleous
Bayan Karimi	Julie Young
Jori Knight-Jones	Georges Younis

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Volunteers in 2008:

Telha Arshad
Eva Charalambous
Sahr Fazuluku
Delovan Ghafoor
Amina Ibrahim
Lawen Ismail
Patrick Johnson

Claire Loucks
Leyla Ok
John Skolout
Fiona Tan
Ilkay Timur
Inkeri Tuomola

Contractors:

Matt Hird
Esra Türk

Legal Team
Members:

David Anderson QC
Miriam Benitez-Carrion
Sir Geoffrey Bindman
Michael Birnbaum QC
Professor Bill Bowring
Dr Susan Breau
Brenda Campbell
Parosha Chandran
Louis Charalambous
Louise Christian
Sandra Conway
Jo Cooper
Jan Doerfel
Fiona Darroch
Tim Eicke
Diana Ellis QC
Ben Emmerson QC
Joanna Evans
Alice Faure-Walker
Edward Grieves
Matthew Happold
Robert Harvey
Gill Higgins

Mark Himsworth
Andrea Hopkins
Mary Hughes
Michelle Hughton
Arild Humlen
Michael Ivers
Chris Jacobs
Nina Jorgensen
Ajanta Kaza
Sydney Kentridge QC
Stuart Kerr
Philip Leach
Peter Lowrie
Ola Maeland
Bill McGivern
Fiona McKay
Eric Metcalfe
Mark Muller Q.C.
Jemima Stratford
Sajjad Nabi
Hadayt Nazami
Caroline Nolan
Hugo Norton-Taylor

Declan O'Callaghan
Mark O'Connor
Øvind Østberg
Tim Otty Q.C.
Gita Parihar
Gareth Peirce
Rajesh Kumar Rai
Paul Richmond
William Robinson
Knut Rognlien
Jon Rud
Smita Shah
Jessica Simor
Keir Starmer QC
Nicholas Stewart QC
Paul Troop
Karlijn van der Voort
Colin Wells
Chris Williams
Joanna Wood
Nigel Wray

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Related Parties and Wider Networks

KHRP's work responds both to locally and regionally voiced concerns. We work in partnership with victims of human rights violations and their defenders, and aim to link our local and regional programmes with international advocacy initiatives. We continue to work with individuals, civil society organisations and governmental and intergovernmental bodies more broadly, sharing our extensive expertise of human rights monitoring and international mechanisms through collaborative work, non-regional trainings and networking with partner organisations. Repeat request for collaboration from our partners validate the high levels of satisfaction with and ongoing need for joint work, which helps to increase the participation of the most disadvantaged people to ensure that benefits are long term and shared fairly.

Partners and Affiliates:

KHRP continued to develop its partnerships with regional organisations including in:

1. Turkey: The Human Rights Association of Turkey (IHD), The Association for Internally Displaced People (Göç-Der), The Foundation for Society & Legal Studies (TOHAV), The Association of Human Rights & Solidarity for the Oppressed People in Turkey (Mazlum-Der), Diyarbakır Bar Association, & Van Women's Association (VAKAD);
2. Azerbaijan: National Committee of Helsinki Citizen's Association (HCA), & Centre for Civic Initiatives;
3. Armenia: Armenian Bar Association, Forum Law Centre, and Young Lawyers Bar Association;
4. Iraq: the Civil Development Organisation (CDO).

Though not official partner organisations, the project team also worked in close partnership with the: Initiative to Keep Hasankeyf Alive (ISH), SELIS (Women's Consultation Association) and the Şırnak, Hakkari and Van Bar Associations (in Turkey); Harikar, University of Kurdistan, Hewler and Union of Writers (in Kurdistan, Iraq); Xorhelat Institute (in Iran); and Human Rights Centre (in Azerbaijan).

In relation to its environmental work, KHRP regularly met with a coalition of international NGO's— including ECA-Watch, Forests and European Union Resource Network (FERN), Berne Declaration, World Economy, Ecology and Development (WEED), and ISH— to devise strategies on how to step up public awareness of the environmental and human rights implications of the Baku-Tbilisi-Ceyhan (BTC) pipeline and Ilisu Dam. KHRP's efforts included presenting the case of mass displacement caused by the Dam at the Zaragoza Expo, Spain on the invitation of the New Water Culture Foundation and Foro Mundial in July. The platform was shared by speakers including: Professor Kader Asmal, former Minister of Water Affairs and Forestry in South Africa and former Chairman of the World Commission on Dams; Patrick McCully, International Rivers Network's Executive Director; and Robert Epple, President of the European Rivers Network. Elsewhere, KHRP and the London based NGO platform to the Environmental Audit Committee submitted a memo on the impact of dam construction and on the involvement of the Export Credits Guarantee Department (ECGD) in the BTC pipeline project.

KHRP continued to be instrumental in monitoring Turkey's compliance with EU accession criteria, and exchanging information within the institutions of the EU and other governmental and non-governmental organisations. In May, KHRP spoke at a House of Commons meeting on *'Turkey, the Kurds and the EU'*, alongside Leyla Zana. Also ahead of the next annual conference on Turkish accession to the EU at the European Parliament that took place in January 2009, members of the Advisory Council of the EU Turkey Civic Commission (EUTCC) met to discuss recent developments in Turkey at the KHRP office in August.

Risk management

The Trustees have identified and assessed the major risks to which the charity is exposed, in accordance with the organisation's aims and objectives. These identified risks are continually reviewed through TO/ FFM findings; bi-annual strategy meetings; ongoing consultations with KHRP's staff, Board, local partners/ other stakeholders and additional desk research. Based on KHRP's past experience/ lessons learned, none are anticipated to be so serious as to jeopardise the project's ultimate objectives.

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Throughout the course of the year, the organisation continued to effect the decisions agreed based upon the recommendations of an independent feasibility study carried out in 2004 and its annual updates/ assessments since then. The trustees considered the following areas susceptible to risk:

- **Efficient and effective governance and operational structures, including the recruitment and induction of Trustees and strengthening links with all boards to utilise their knowledge and experience:** Regular meetings were held throughout the year with all Boards and strategy was discussed. The Charity maintained its strong recruiting practices including interview panels with external evaluators. Each post has a clear and full job description and induction, and the Board, staff and volunteers are supplied with an organisational chart and clear understanding of roles. The organisation continued to develop in line with recommendations with the creation of 2 new posts and the elimination of 1.
- **Operational factors including keeping updated with health and safety, contracts and employment issues:** All health and safety procedures continue to be reviewed annually and procedures are included in induction for all new staff and volunteers. Charity receives regular updates from Clarks Legal which are then integrated into the staff manual and has regular contact and advice from the NCVO, ACAS and our pro-bono legal team on policies and employment issues. Also attend seminars on a range of issues relating to governance, risk and compliance.
- **Finance including the organisation's reserve and cash flow and diversity of income:** The Charity is pursuing more multiple-year funding to give increased stability and ensures that its reserves are always well within the limit set by its agreed policy. The Charity continues to diversify the Charity's unrestricted income base by developing activities that create revenue for the organisation, pursuing both major and small donors and to expanding on third party revenue schemes such as gift-aid and payroll giving.
- **Impact of current Economic climate on funding:** Decision taken to raise reserve funds to between 6-9 months. In addition, the charity regularly reviews service partners for best value and continues to research areas for joint work where costs can be shared. If necessary, can also scale back less critical expenditure, such as on the design and print costs of public awareness materials, by disseminating information through the website or publishing interim briefing papers.
- **Compliance with law and regulation:** Receive regular updates from the Charities Commission for England and Wales and regular reviews
- **Potential external risks including adverse publicity and the perception of the work of the organisation, and regional stability:** The Charity is developing a communications strategy; improving public awareness through increased media interviews and public speaking and through the development of the Charity's website and regular press releases. KHRP will keep abreast of the latest security/ administrative situation to ensure that project implementation can continue, without compromising the safety/ independence of its delegates.
- **Future risks include assessing the continuing need for our work and the impact of the situation in region on the work of our organization:** KHRP continues to mitigate this risk by being consistent in its presence in the region and adaptable to the situation there. KHRP continually liaises with its partners & appropriate government channels to ascertain which work is felt to be the most essential/ viable, and that work is developed through close consultation with partners on the ground ensuring continuing relevance and that the work of the KHRP complements that of other NGO's. KHRP remains committed to engaging with prospective partners to update them on its developing work and strengthen capacity through inter-ngo co-operation.

The identified risks have been individually addressed and the Trustees are satisfied that the systems are in place to mitigate exposure to the major risks. The Trustees are committed to regular monitoring and evaluation of the risk assessment.

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OBJECTIVES & ACTIVITIES

The Kurdish Human Rights Project is an independent, non-political, non-governmental human rights organisation, established in December 1992 in response to the abysmal human rights situation in the Kurdish regions of the world and in particular to the treatment of the Kurdish populations in Turkey, Iran, Iraq, Syria, and elsewhere. The ethos behind the establishment of the Charity was that as these states have ratified many international agreements relating to human rights therefore giving their consent to be bound by them, they may be called to account at an international level for the treatment of their populations.

The KHRP is a registered charity and is committed to the promotion and protection of the human rights of all persons living within the Kurdish regions, irrespective of race, religion, sex, political persuasion or other belief or opinion. Its supporters include both Kurdish and non-Kurdish people.

Objectives

- Raise awareness of the human rights situation in the Kurdish regions of Iran, Iraq, Syria, Turkey and the Caucasus
- Bring an end to the violation of the rights of everybody who lives in the Kurdish regions.
- Promote the protection of the rights of Kurdish people wherever they may live.
- Eradicate torture both in the Kurdish regions and across the globe.

KHRP achieves these objectives in the following ways:

- Addressing the fact that the reason that the violations of human rights are of such a high level and occur so frequently in the Kurdish regions is because of systematic discrimination against a particular group
- Monitoring legislation, including emergency legislation and its application
- Conducting investigations and producing reports on the human rights situation of Kurds in Iran, Iraq, Syria, Turkey, and in the countries of the former Soviet Union by, amongst other methods, sending trial observers and engaging in fact-finding missions
- Using such reports to promote awareness of the plight of the Kurds on the part of committees established under human rights treaties to monitor compliance of states
- Using such reports to promote awareness of the Kurds on the part of the European Parliament, the Parliamentary Assembly of the Council of Europe, the national parliamentary bodies and inter governmental organisations including the United Nations and the Organisation for Security and Cooperation in Europe as well as liaising with media, and other public awareness initiatives
- Liaising with other independent human rights organisations working in the same field and co-operating with lawyers, journalists and others concerned with human rights
- Assisting individuals and their applications before the European Court of Human Rights
- Offering assistance to indigenous human rights groups and lawyers in the form of advice and training seminars on international human rights mechanisms
- Using strategic international litigation and advocacy at the European court and UN in order to remedy, expose and prevent human rights abuses across the Kurdish regions.
- Improve access to and engagement of civil and political rights through providing tools to create a democratic platform for discussion and a space for constructive engagement with governments; and transferring legal capacity and other civil society-building skills
- Facilitating the transfer of skills as well as an exchange of legal and professional expertise, and promoting cultural understanding between advocates within the regions and internationally through our cross-border trainings and fellowship programme.

There have been no changes in the objectives since the last annual report.

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Activities

In 2008, KHRP has successfully continued to implement its multi-faceted approach to support the most disadvantaged in the Kurdish communities to realise their human rights and has positively impact the lives of those living in the Kurdish regions as well as the Human Rights community overall. All of KHRP's activities are dedicated to ensuring that the concept of universal human rights translates into a concrete reality for those living in the Kurdish regions, but also sets precedent and strengthens international human rights laws and practices globally.

Fact-Finding Missions and Trial Observations:

Responding to identified needs/ partners requests, KHRP surveyed the attitudes of relevant members of the local community on issues encompassing the legality of cross-border incursions, the right to life, village destruction, freedom of expression, and the rights of children and prisoners during the project's 4 fact-finding missions (FFMs) and 2 trial observations (TOs)

Meanwhile, the results of KHRP's 2 TOs demonstrated that the role of international observers can make a positive impact on the outcome of the trial, which reinforces sentiments expressed during regular reporting/ meetings. KHRP was the only international observer and is pleased to report the subsequent acquittal of the defendants in both of these freedom of expression related trials. As well as assisting local teams in prosecution, the presence of an international observer during domestic proceedings gives defendants greater confidence in the ability to have a fair trial without the same degree of intimidation from the authorities.

Nonetheless, by repeatedly bringing particular types of charges to trial— such as against the independent television station, the Kurdish children's choir and the Kurdish publisher— gradually erodes free speech. The criminalisation of the children's choir is especially shocking. It is a stark example of the absurd nature of violations of the right to free expression and the failures of the country's criminal justice system to afford adequate protection to children. It is further suggestive of the insidious impact on the Kurdish community. From a very early age Kurdish children learn that their country is hostile to their mother tongue and that their language is taboo. This serves to politicise Kurdish culture, with families either resorting to self-censorship or becoming more defiant and militant in the expression of their identities.

- Conducted the following 4 fact-finding missions:
 - a) In January, KHRP's FFM met with villagers in the areas affected by Turkish military and Iranian bombardments in Northern Iraq. This enabled KHRP to identify and gather crucial witness testimonies to support potential cases before the European Court of Human Rights (ECtHR). KHRP shared its findings by (i) issuing urgent press releases, (ii) meeting with government and civil society representatives in the UK, Iraq, Europe and US, and by (iii) publishing and disseminating reports to policy-makers, journalists, academics and partner organisations globally. Feedback and increased requests for information demonstrated its effectiveness in helping to raise public awareness and draw international attention to the widespread abuses committed.
 - b) In March, KHRP sent a delegation to the south east region of Turkey to assess the human rights impact of the declaration of 'High Security Zones'. Mission members visited Tunceli, Bingöl, Diyarbakır, Cizre and Şırnak, meeting with human rights lawyers, government and political party officials, and trade union and NGO representatives, which gave KHRP first hand sources through which to investigate and subsequently publicise how the security zones affects the day-to-day lives of the most disadvantaged.
 - c) In June the KHRP sent a mission to Diyarbakır, Cizre and Istanbul in Turkey, where interviews were conducted with human rights defenders, activists and lawyers to investigate the situation of Kurdish Children. The mission looked at a range of issues including housing, health and nutrition, education, child labour, discrimination, juvenile justice, conflict and domestic violence. The mission highlighted the Turkish government's failure to improve the rights of children, often the most affected and vulnerable in conflict.
 - d) In December, a KHRP delegation carried out a fact-finding mission to investigate the situation of prisoners' rights in Turkey and the rights of family members to access their loved ones in detention. This included interviews with civil society representatives and relatives of prisoners, both in the Kurdish regions and in the west of the country.

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- Conducted the following 2 trial observations:
 - a) KHRP was the only international observer at the trial of Ahmet Önal, the Kurdish publisher charged with the dissemination of separatist propaganda, during proceedings at Istanbul Heavy Criminal Court Number 11 in which he was accused of showing demonstrable support of an "armed terror organisation", for his publication in 2005 of *The Diaspora Kurds* by Hejare Samil. Mr Önal was formally acquitted.
 - b) KHRP was also the only international observer on 3 July 2008, when a Turkish court acquitted 6 members of a children's choir charged after singing a Kurdish song at a folk festival in San Francisco last autumn. Three other children charged in the same case had earlier been acquitted on 19 June. They faced charges under Article 7/2 of the Anti-Terror Law of "making propaganda of a terrorist organisation." The indictment argued that the song the children sang, which was written in 1938, has been adopted as the official march of the Kurdistan Workers' Party (PKK) and that PKK flags were behind the children as they sang. The KHRP trial observation mission witnessed the 19 June acquittal, during which the judge stated that there was no evidence of any intention to commit a crime.

Litigation and Advocacy:

The project commenced work on 12 new cases at the ECtHR on behalf of 82 applicants. Seven of these are particularly significant. They represent 76 villagers in Northern Iraq and argue that the psychological effect of civilians being collectively targeted by the village evacuations and Turkish army's indiscriminate bombardments in 2007-08, constitutes inhuman and degrading treatment.

Other victories in Armenia include the decisions on behalf of 3 members of the political opposition party. This is especially so given the many similar KHRP-assisted cases currently underway on behalf of opposition activists targeted by the Armenian authorities. The judgments underlined KHRP's and the Committee of Ministers' longstanding calls for Armenia to ensure that its judicial procedures— which it ruled to be unfair— and detention conditions— which it said amounted to inhuman and degrading treatment— comply with its international obligations. Meanwhile, *Ayaz and Osmanoglu v. Turkey*, finally delivered redress to the respective victims and family members of those subject to police brutality and non-compliance with fair and just law enforcement procedures. This follows the all-too-common practice of arbitrary detentions, torture and disappearances of activists at the height of the conflict in the 1990s.

KHRP is also pleased to report that in September the Tehran Supreme Court in Iran overturned the death sentence against Kurdish journalist Adnan Hassanpour. KHRP highlighted his case in communications with the UN and in its public reporting after his arrest in 2007. KHRP also continued to make fresh requests for urgent action to relevant UN human rights mechanisms on behalf of fellow journalist Hiwa Butimar, and others similarly detained, ill-treated and/ or sentenced to death in the Middle-East because of their human rights activism.

Finally, upon the request of the Refugee Legal Centre and Avon and Bristol Law Centre, KHRP provided expert reports to assist asylum and refugee seekers faced with the risk of deportation to the project countries. Ongoing requests validate the continued need for KHRP's input during related case hearings.

Skills Transfer and Capacity Building:

KHRP continued to develop its successful programme of regional training seminars, working to promote the rule of law and democracy by transferring skills and building capacity among human rights defenders and advocates in the regions. Building capacity through the transfer of knowledge and skills in this way is key the development of an independent capacity for human rights enforcement in the region and elsewhere.

In 2008 we held a total of 16 workshops and seminars which transferred knowledge of human rights and international legal principles to 291 HRDs in-country and in the Diaspora. This included understanding of the importance of court deadlines and what is needed to meet them, how best to collect evidence, and exhaust domestic remedies, and how to ensure compliance with recent Court reforms:

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- Three advanced workshops were held that focused on how to specifically bring cases using Articles 2 and 3 of the ECHR. In Hakkari and Şırnak in Turkey, there is a large impoverished IDP and refugee population of predominantly women and children. Former trainees had already expressed their interest in consolidating their understanding of human rights and how best to access these, to better tackle the causes of poverty in an efficient and sustainable way. Post-training evaluation forms underlined that these helped to further their understanding of how to use international mechanisms to effectively challenge allegations of anti-discrimination, disappearances, extrajudicial killings and right to life.
- Four seminars were dedicated to promoting women's rights. This included a seminar in Diyarbakır, Turkey held in response to requests from in-country advocates to assist them with drafting shadow reports to the *Convention for the Elimination of Discrimination against Women (CEDAW)* Committee. It concluded with the participants agreeing to form platform to write a report focussing on the effect of forced migration on women.
- Meanwhile, as women benefit from new opportunities, reported violence against them has increased region-wide. Therefore, responding to this and increased calls for more cross-border initiatives, in September KHRP convened a roundtable meeting on strategies and tactics to combat the problem. This was attended by Iraqi and Turkish human rights activists in Dohuk, Iraq.
- KHRP also held its first ever trainings on 'Human Rights Issues and Investment Agreements' This followed concerns around the Turkish government's lack of consultation with Iraq regarding the Ilisu dam construction and fears over future conflict because of its impact on downstream water to Iraq and Syria. Having over the past 2 years forged strong relationships with state and non-state actors in Iraq, 2 trainings in Erbil were respectively dedicated to civil servants and civil society representatives. Trainees comprised representatives from the KRG's Ministries of Trade, Water, Tourism, Agriculture, Finance, and Reconstruction and Human Rights, as well as human rights organisations, trade unions and other civil society groups.
- KHRP carried out a number of workshops to share its extensive expertise of international human rights and mechanisms with advocates internationally. On the invitation and expense of the Norwegian Bar Council in Oslo, KHRP organised two trainings for Norwegian lawyers on the ECtHR and its use in areas of conflict as part of the organisation's professional development curriculum. The first held in April, equipped 60 lawyers with knowledge of 'Litigation Strategies of the European Court'. The second, in October, focused on Articles 3 and 8 in their relation to litigation strategies in immigration cases and how they relate to prohibition of torture and respect for private and family life.
- Four round-table meetings were held in the UK to address the needs of the Kurdish Diaspora in the UK. These covered Gender & Human Rights: Enforcing the Charter for the Rights and Freedoms of Women in the Kurdish Regions and Diaspora; The Situation for the Syrian Kurdish Diaspora, a meeting with key Kurdish community organisations to discuss ways to utilise the knowledge and experience of the KHRP for Kurds in the UK and Making complaints to UN Mechanisms: CEDAW is not the only mechanism.
- The project also continued to disseminate advance training packs for trainees/ trainers. KHRP know from conversations with them that this has enabled the training objectives to be clearly understood. This was further supported through the circulation of its easy-to-use training and advocacy tools, with translations in the relevant languages increasing local accessibility.
- KHRP welcomed a Fellow from Turkey as part of its International Fellowship Programme. The programme gives selected advocates from the Kurdish regions an opportunity to work with KHRP's Legal Team, allowing for an exchange of legal and professional expertise and skills.

Research and Publications:

- In 2008, KHRP published and disseminated 11 publications including two 2 and 3 FFM reports, four briefing papers, and 2 intergovernmental submissions. These highlighted issues including children's rights, freedom of expression, the human rights infrastructure and impact of Turkish cross-border incursions in Northern Iraq, and the State of Emergency, Trade Union rights, Anti-terror legislation and political representation in Turkey.

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- Furthermore the project released regular public statements to ensure the latest situation in the Kurdish regions remained firmly on the international agenda. These were on the European Commission's Turkey 2008 Progress Report (October); on the Committee of Ministers Resolution on Human Rights and the Turkish Security Forces (October); and on the decision of a Swiss bank to withdraw from Ilisu in south-east Turkey (June).
- An example of how the organisation used its communications to respond to events in the region and further awareness was in relation to the legal proceedings which seek to close down the Democratic Society Party (DTP). KHRP responded by raising awareness of the situation among policy-makers, journalists and academics internationally through KHRP's quarterly newsletter, Newsline and by publishing and disseminating its briefing paper on 'Protecting Politicians or Protecting Democracy? Parliamentary Immunity and Party Closure in Turkey'.
- In other publications, KHRP aided in the translation and posting of the UN Guiding Principles on Internationally Displaced Persons (January), as well as 'Taking Cases to the European Court of Human Rights' available in Armenian (July). Additionally, in conjunction with Trolley Books, KHRP published 'Kurds: through the Photographer's Lens', a unique compilation of photos, writings and poetry celebrating the life and times of Kurdish people commissioned by the Delfina Foundation to mark KHRP's 15th Anniversary. KHRP has also continued to disseminate its ongoing biannual legal journal - the only existing legal journal concerning human rights violations in this region and has published and distributed copies of its quarterly newsletter (Newsline issues 41-44) and its annual Impact Report (2007).
- Feedback questionnaires and conversations with recipients indicate that KHRP's reports and briefing paper were well received and considered to be useful in informing them about the current practices and remedies for rights violations in the regions.

Public Awareness and Communication Strategy:

In addition to the dissemination of its briefing papers and publications during 2008, the breadth and volume of media enquiries and invitations to speaking engagements continue to demonstrate how highly the organisation's expertise is valued by journalists, academics and other opinion formers internationally. KHRP also delivered lectures on human rights, conflict, the international community and Kurdish Displacement, at high profile institutions including City University (New York), and the Brookings Institution and the Institute for Policy Studies (Washington DC). Elsewhere, through its attendance at an Open Society Justice Initiative seminar in Strasbourg, a CoE conference in the Netherlands, to the 74th Annual Congress of International PEN in Bogota, Columbia, KHRP respectively contributed to discussions on freedom of expression, Anti-Terror Legislation and on the importance of ideas and the free word in changing and developing civil society.

In 2008 we:

- Achieved worldwide press and broadcast media coverage, including on the BBC, The Guardian, Democracy Now, Press TV, Middle East Panorama, CKUT Radio News Collective (a station at McGill University in Montreal, Canada), DEM TV (a UK-based Alevi TV station), and the Henry Jackson Society.
- KHRP also delivered lectures on human rights, conflict, the international community and Kurdish Displacement, at high profile institutions including City University (New York), and the Brookings Institution and the Institute for Policy Studies (Washington DC).
- Continued to brief representatives of governments, NGOs and think-tanks around the world on the findings of KHRP's research and impact of its human rights advocacy and through ongoing engagement with a cross-section of state and non-state actors, KHRP sought to influence opinion and improve the responsiveness of decision and policy makers to the needs of the most disadvantaged in the project countries. Some of these included the United Nations, European Parliament, European Commission, and the Irish, US State Department, US AID UK Foreign Office, Finnish, Dutch, Swedish, Turkish, Kurdistan Regional, Iraqi and Norwegian governments as well as meeting with Ann Clwyd MP, and the respective offices of the former Senators Barack Obama and Hillary Clinton. Alongside, it also met with organisations including Open Society Institute the Open Society Justice Initiative, The Fire Brigades Union, Centre for Applied Human Rights, York University, The Norwegian Confederation of Trade Unions, Norwegian Helsinki Committee for Human Rights, and Norwegian People's Aid to discuss opportunities for future collaboration.

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- Continued to develop the website and its growing reputation as the most reliable online source of information on the Kurdish regions, with over 800 new people registering to use the site in 2008. There are over 1,000 registered members in all and statistics prove that visitors are using the site more widely and regularly than ever before.
- Published and distributed online and paper copies of *Newsline*, our quarterly newsletter.
- Provided advice on a daily basis to a range of individuals from academics, journalists and researchers to those with an interest in Kurdish issues
- Hosted several successful events including a book launch at City Hall, the exhibition and launch of the KHRP Anniversary book *Kurds Through the Photographers Lens*, a fundraising dinner for Lawyers at the Law Society and an exhibition of photographs at Toaks Chambers, from the town of Halabja, Iraq.

The following are just a few further examples of the events in which KHRP participated in 2008. In particular, increased requests for KHRP to speak about/ provide information on the role of Kurdish women in conflict resolution and the struggle for human rights, is indicative of the project's success in increasing understanding of the importance of women to the advancement not only of women's rights but human rights more broadly:

- Attended a meeting hosted by the Iraqi Sub-group of the All Party Groups on Women, Peace and Security and a meeting hosted by the UN Development Fund for Women (UNIFEM) UK, which provided organisations involved in Iraqi and Burmese women's issues with the opportunity to share experiences and form collaborations.
- Participated in a seminar organized by the Fatima Women's Network called 'Global Issues –Local Voices', which focused on how women's organisations use international instruments.
- Took part in an expert panel at a seminar on the Role of Women in Conflict Resolution, Dialogue and Reconstruction in the Kurdish Regions. Other speakers included politician Leyla Zana, Dr Susan Breaux, Reader in International Law at Surrey University and Margaret Owen, Director of Widows for Peace and Democracy.
- Participated in the OSCE Civil Society Forum in Helsinki that dealt with the human dimension in the OSCE region and covered issues such as human trafficking, human rights and civil society and conflict resolution.

KHRP Pro-Bono Legal Team:

The KHRP legal team continues to expand and develop, with over 70 international members. The pro-bono team is an integral part of the KHRP and their contribution enables the Charity to effective and successful work beyond the capacity of the core staff. Members of the team represent KHRP by attending court hearings, speaking at events, conducting regional training sessions on a range of subjects, preparing legal opinions and advice, drafting cases, writing articles for the bi-annual Legal Review and participating in strategic working groups.

In June, KHRP brought together members of the KHRP legal team at London's Brick Court Chambers for its annual meeting, which featured a discussion of the complexities surrounding extra-territorial jurisdiction, an issue which has been brought into particular focus in recent months amid a series of cross-border operations by Turkish forces in Northern Iraq. Keir Starmer QC, a member of KHRP's legal team, gave a presentation on the theme 'Pushing the Boundaries of Extra-Territorial Jurisdiction'. In addition to Starmer's presentation, the meeting featured opening remarks by KHRP Chairman Mark Muller QC and an overview of the organisation from Deputy Director Rachel Bernu. Legal Director Catriona Vine and Executive Director Kerim Yıldız spoke about the recent and upcoming work of the legal team and the legal department.

KHRP would like to acknowledge and congratulate its team on the invaluable contribution it made in advancing the human rights legislation and discourse in the Kurdish Regions in 2008.

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Internships & Volunteers:

KHRP recruits interns and volunteers throughout the year to work on its diverse projects and activities. Interns and volunteers are a valued and integral part of the organisation, and applications are welcomed from any race, ethnic origin, culture, gender, sexuality, disability, age or religion. Over the years, the KHRP has received interns from Turkey, Armenia, Azerbaijan, Europe, the US, the Middle East, and the countries of the former Soviet Union.

At any one time there are between 6 and 10 interns in the office and internships are usually for a minimum of 3 months. In 2008 KHRP recruited 57 interns and volunteers.

The Charity recognises that it would not be possible for it to produce the number of reports that it does without the input from interns and is grateful for the unstinting efforts of its volunteers who are involved in service provision. It would like to take this opportunity to thank all interns and volunteers.

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ACHIEVEMENTS AND PERFORMANCE

Summary of Achievements

Through strategic litigation and human rights advocacy, KHRP supported the most disadvantaged in the Kurdish communities and regions to realise their human rights. Remedies for survivors of abuse were sought in new complaints on behalf of 82 applicants before the ECtHR and through urgent action appeals to international bodies. Favourable judgments and continued proceedings in ongoing cases helped to hold the governments of the Kurdish regions to account for failing to abide with international human rights standards.

Meanwhile, the Fellowship and KHRP's extensive training programme have transferred knowledge of international mechanisms and improved the capacity of actors at the local, regional and international level.

Finally, independent investigations and the targeted dissemination of FFM and TO findings and other public awareness-raising have enabled KHRP to document and widely publicise the pattern of violations and most pressing concerns on the ground.

Performance achieved against objectives set

The KHRP has achieved its objectives in 2008 through its activities in the following ways:

- All of the trainings looked at the issues through a gender lens. KHRP's success in designing and promoting these for mixed-sex participation is demonstrated by nearly half of the participants comprising women. However, having agreed that specific trainings on tools such as the CEDAW and Beijing Platform will continue as requested, 4 seminars were dedicated to promoting women's rights. KHRP's gender mainstreaming tactics which includes looking at gender-specific barriers in all of its training programmes were widely successful, allowing women's rights to be seen as a 'human rights' rather than a separate issue.
- Evaluation from former trainees and requests for follow-up seminars enabled KHRP to gauge how participants' comprehension was being developed on the concept of human rights, women's rights, children's rights and the importance of civil society to counterbalance but also positively engage with governmental bodies. Furthermore, it underlined the extent to which the project has increased beneficiaries' awareness of and confidence in effectively exhausting domestic remedies, as well as monitor how trainees have cascaded knowledge to their peers. Desk research further recorded how capacity could be further improved.
- Through alliances, collaboration and networking, KHRP has been able to gather and publicise crucial grassroots information. This has been obtained from observing trials to witness the implementation of legislation supporting rights and by conducting FFMs, as advised by and in collaboration with local partners.
- Regular briefings of state and non-state actors as well as increased attendance at and participation in a range of events has not only increased awareness of the current situation in the region but also ensured that the organisation's reputation for having the most reliable and up-to-date information is assured.
- As illustrated by the current test cases being brought on behalf of Iraqi villagers against Turkey, the non-partisan data collected through these missions continue to enable KHRP to identify and take strategic cases. These seek to establish precedents on particular issues which bring about both medium and long term change for a wider group. They will seek to support the immediate victims in gaining legal redress and help other CoE member states to hold Turkey to account. By so doing they will also help to highlight the issue at an international level and prevent a repeat of similar violations occurring with impunity, in Turkey and elsewhere. Furthermore, they will challenge the legality of countries acting unilaterally in conducting cross-border military operations. Because of this, the cases are anticipated to have important implications on the actions of British troops and those of other European states in countries like Iraq and Afghanistan.
- The KHRP has helped to greatly improve the responsiveness of decision and policy makers to the negative environmental impact that construction of the Ilisu dam in south-east Turkey is set to have on the region's majority Kurdish inhabitants. In October, the German, Austrian and Swiss governments formally threatened to abandon their financing of the project. This was preceded by the Committee of Experts overseeing the project criticising the Turkish government's plans for failing

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to guarantee environmental protection, safe relocation of those affected and the protection of sites of cultural importance. A recent European Parliament resolution on the European Commission's 2007 progress report on Turkish accession also included 2 articles of relevance to Iisu. As before, Turkey is bound to seek financing from elsewhere. Nonetheless, this latest development is a powerful reminder of the positive influence that civil society organisations can exert in the face of repression and violence.

- Restructuring of the organisation and the creation of 2 new posts in the Administrator and Legal Associate position, as well as making the finance officer position full time, which incorporates some operational tasks, has strengthened the capacity of the Charity and enabled it to develop its strategy looking forward. KHRP also now has a Regional Representative in Tanyel B. Taysi, based in Erbil, Iraq.
- As part of the Charity's strategy to attract more multi-year support, recent multi-year grants from BS Misereor, the Big Lottery Fund, and Irish Aid were supplemented by those from the Corner House (2 years) and the Dutch Ministry of Foreign Affairs (3 years).

DFK

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FINANCIAL REVIEW

Review of Financial Position

The Charity generated an overall surplus for the year of £44,514, as opposed to a surplus of £39,635 in 2007. This meant that the total reserves also increased to £407,828 of which £176,079 are restricted.

Principal Funding Sources

- Big Lottery Fund (UK)
- Irish Aid (Ireland)
- Sigrid Rausing Trust (UK)
- Corner House (UK)
- Dutch Ministry of Foreign Affairs (Netherlands)
- Oak Foundation (USA)
- UN Voluntary Fund for Victims of Torture (Switzerland)
- Bishop's Subcommission for Misereor (Germany)
- Allan and Nesta Ferguson Charitable Trust (UK)
- Stichting Cizira Botan (Netherlands)

Reserves policy

Following an Extraordinary meeting of the Management Committee in October 2008, the policy of the Charity that unrestricted funds should be maintained at a level equivalent to between 3 and 6 month's total expenditure was reviewed. In light of the economic climate, a decision was taken to increase the reserves of unrestricted funds to between 6 and 9 months total expenditure. This includes designated funds set aside for new project development and unforeseen commitments as shown in note 12. The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves was maintained for the remainder of the year.

The Charity has no issued share capital or debentures, hence there are no directors' interests requiring disclosure except as referred to in note 7 of the accounts.

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PLANS FOR FUTURE PERIODS

In 2009:

- KHRP will be working through all its activities to make its model of how to be an effective NGO, available to a wider audience, both in the Kurdish Regions, the UK and internationally.
- KHRP is continuing to develop and implement its development and fundraising strategy which includes expanding and diversifying its donor base and investigating alternative means of generating revenue, including increasing its multi-year grants and.
- Develop its work in the Diaspora. Specific funding proposals have been submitted for this project.
- KHRP will continue to develop its litigation work on the prohibition of discrimination (Article 14) through cases related to issues such as language rights, headscarf cases, freedom of association and IDP's. KHRP will build on research undertaken in 2008 to investigate avenues of challenging the approach of the court and ultimately to obtain a judgment which proves that discrimination is at the core of human rights violations in the region.
- KHRP will take action at the ECtHR/ before UN mechanisms to challenge the increasing trend in spurious prosecutions against individuals in Turkey (e.g. against the children's choir/ Kurdish publisher) where there is insufficient evidence/ where prosecutors later seem happy to discontinue proceedings.
- KHRP is developing its work in Iraq to include, trainings for tribal leaderships & their local government, alongside grassroots seminars with local NGOs, to ensure effective human rights awareness on all levels.
- Because of the success & strong demand for more cross-border initiatives, where funds are available, KHRP should institute more than 1 cross-border training annually. This would enable better follow-up/ continuity to support alliance-building regionally.

AUDITOR

Chantrey Vellacott DFK were re-appointed as Auditor of the Charity.

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Management Committee's Report
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STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES

Company and charity law requires the Management Committee (who are also the trustees/directors of the charitable company) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year, and of the surplus or deficit for that period. In preparing those financial statements, the Management Committee has:

- selected suitable accounting policies and applied them consistently;
- made judgments and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepared the financial statements on a going concern basis.

The Management Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2005. They are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each member of the Management Committee, who was a Director of the company at the date that this report was approved, has taken all steps that they ought to have taken as Directors in order to:

- make themselves aware of any relevant audit information (as defined by the Companies Act 1985); and
- ensure that the auditors are aware of all relevant audit information (as defined).

As far as each Director is aware, there is no relevant audit information of which the company's auditors are unaware.

The maintenance and integrity of the charity's website is the responsibility of the Management Committee. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

This report was approved by the Management Committee on 28 February 2009 and signed on its behalf, by:



Mark Muller QC
Chairman of Board of Directors

KURDISH HUMAN RIGHTS PROJECT

Independent Auditor's Report to the members of Kurdish Human Rights Project

We have audited the financial statements of the Kurdish Human Rights Project for the year ended 31 December 2008 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the Management Committee and auditor

The responsibilities of the Management Committee (who are also the directors of Kurdish Human Rights Project for the purposes of company law) for preparing the Management Committee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Management Committee's Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985.

We report to you whether in our opinion the information given in the Management Committee's Report is consistent with the financial statements.

We also report to you if, in our opinion, the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the Management Committee's Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charitable company's affairs as at 31 December 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Management Committee's Report is consistent with the financial statements.

Chantrey Vellacott DFK LLP

CHANTREY VELLACOTT DFK LLP
Chartered Accountants
Registered Auditor
LONDON

28/2/09

KURDISH HUMAN RIGHTS PROJECT

Statement of financial activities (including an income and expenditure account) For the year ended 31 December 2008

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2008 £	Total 2007 £
Incoming Resources					
Incoming resources from generated funds					
Donations and gifts		8,561	-	8,561	3,446
Grant income	2	4,641	502,674	507,315	454,273
Investment income	3	9,233	-	9,233	5,824
Events & Fundraising Income		10,237	-	10,237	-
		<u>32,672</u>	<u>502,674</u>	<u>535,346</u>	<u>463,543</u>
Incoming resources from charitable activities					
European Court of Human Rights – recovery of costs		11,144	-	11,144	29,322
Total incoming resources		<u>43,816</u>	<u>502,674</u>	<u>546,490</u>	<u>492,865</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income		2,733	16,289	19,022	17,580
Charitable activities					
Litigation & Human Rights Advocacy		15,456	92,130	107,586	101,018
International Human Rights Training & Monitoring		22,335	133,133	155,468	134,115
Research, Publications & Outreach		23,479	139,953	163,432	141,001
Special projects		2,860	17,055	19,915	26,963
	4	64,130	382,271	446,401	403,097
Governance costs	5	5,251	31,302	36,553	32,553
Total resources expended		<u>72,114</u>	<u>429,862</u>	<u>501,976</u>	<u>453,230</u>
Net incoming/(outgoing) resources, being net income/(expenditure) for the year		<u>(28,298)</u>	<u>72,812</u>	<u>44,514</u>	<u>39,635</u>
Fund balances at 1 January 2008		260,047	103,267	363,314	323,679
Fund balances at 31 December 2008		<u>231,749</u>	<u>176,079</u>	<u>407,828</u>	<u>363,314</u>

All the above amounts relate to continuing activities.

The notes on pages 24 to 29 form part of these accounts.


As all gains and losses are shown above, no Statement of Total Recognised Gains and Losses has been presented.

KURDISH HUMAN RIGHTS PROJECT

Balance sheet as at 31 December 2008

	Notes	2008 £	2007 £
Fixed assets			
Tangible assets	8	<u>4,266</u>	<u>4,428</u>
Current assets			
Debtors	9	196,861	64,228
Cash at bank and in hand		<u>360,943</u>	<u>389,573</u>
		557,804	453,801
Creditors: amounts falling due within one year	10	<u>(154,242)</u>	<u>(94,915)</u>
Net current assets		<u>403,562</u>	<u>358,886</u>
Total assets less current liabilities		<u>407,828</u>	<u>363,314</u>
Income funds			
Restricted funds	11	176,079	103,267
Unrestricted funds:			
Designated funds	12	93,000	93,000
General funds		<u>138,749</u>	<u>167,047</u>
		<u>407,828</u>	<u>363,314</u>

Approved by the Management Committee and authorised for issue on 28 February 2009 and signed on its behalf by


.....
MARK MULLER

The notes on pages 24 to 29 form part of these financial statements.

KURDISH HUMAN RIGHTS PROJECT

Notes to the financial statements For the year ended 31 December 2008

1. Accounting policies

a) **Basis of accounting**

The accounts are prepared under the historical cost convention and comply with the requirements of the Companies Act 1985, and applicable UK accounting standards. The accounts have been prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

The Charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirements to produce a cash flow statement on the grounds of its size.

b) **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For donations and gifts this means that they are recognized on a receipts basis. Grant income is recognized when the Charity has accepted the grant. Investment income is recognized on an accruals basis. In the light of uncertainty as to the recovery of awards of costs in legal cases these are not reflected until the funds have been remitted to the United Kingdom and the Charity can demonstrate that it is entitled to retain the funds.

c) **Resources expended**

All expenditure is accounted for on an accruals basis, inclusive of irrecoverable VAT and has been included under expense categories that aggregate all costs for the allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on the basis of staff time.

Governance costs comprise the costs of statutory compliance and include attributable staff costs, auditor's remuneration and Management Committee costs.

d) **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office equipment	20% straight line
Computer equipment	33% straight line

e) **Operating leases**

Operating leases are charged to the statements of financial activities over the period of the lease.

f) **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which have been used in accordance with specific restrictions imposed by the donors or which have been raised by the Charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

KURDISH HUMAN RIGHTS PROJECT

Notes to the financial statements For the year ended 31 December 2008

2.	Grant income				
	Unrestricted funds:			2008	2007
				£	£
	Oakdale Trust			-	750
	Rowan Charitable Trust			-	1,000
	Stichting Cizira Botan			4,641	2,020
	Bishop's Subcommission for Misereor			-	50,386
				<u>4,641</u>	<u>54,156</u>
	Restricted funds:				
	Big Lottery Fund			111,294	113,265
	Dutch Ministry of Foreign Affairs			50,543	-
	Sigrid Rausing Trust			75,000	75,000
	UN Voluntary Fund for Victims of Torture			27,166	10,061
	OAK Foundation			-	50,000
	Corner House			64,822	41,376
	Irish Aid			163,849	91,074
	European Parliament			-	19,341
	Allan & Nesta Ferguson Charitable Trust			10,000	-
				<u>502,674</u>	<u>400,117</u>
	Total grant income			<u>507,315</u>	<u>454,273</u>
3.	Investment income			2008	2007
				£	£
	Interest receivable			9,233	5,824
4.	Charitable activities				
		Direct	Staff	Support	Total
		Costs	Costs	Costs	2008
		£	£	£	£
	Litigation & Human Rights Advocacy	17,351	63,867	26,368	107,586
	International Human Rights Training & Monitoring	41,893	87,207	26,368	155,468
	Research, Publications & Outreach	29,163	107,901	26,368	163,432
	Special Projects	19,915	-	-	19,915
		<u>108,322</u>	<u>258,975</u>	<u>79,104</u>	<u>446,401</u>
					<u>Total</u>
					<u>2007</u>
					<u>£</u>
					<u>101,018</u>
					<u>134,114</u>
					<u>141,002</u>
					<u>26,963</u>
					<u>403,097</u>

KURDISH HUMAN RIGHTS PROJECT

Notes to the financial statements For the year ended 31 December 2008

5.	Governance Costs	2008 £	2007 £
	Auditor's remuneration – statutory audit	5,175	5,776
	Staff costs	21,518	23,511
	Temporary staff costs	9,192	2,591
	Management Committee costs	668	675
		36,553	32,553
6.	Net incoming/(outgoing) resources are stated after charging:	2008 £	2007 £
	Auditor's remuneration – for audit	5,175	5,776
	Depreciation	2,007	1,961
	Operating lease rental – building	38,000	38,000
	– other	2,431	2,431
		47,613	48,168
7.	Employees		
	Number of employees		
	The average monthly number of employees during the year was:		
		2008	2007
		Number	Number
	Fundraising and publicity	2	2
	Charitable activities	8	7
		10	9
	Employment costs	2008	2007
		£	£
	Wages and salaries	265,997	220,195
	Social Security costs	23,191	22,502
		289,188	242,697

The Charity does not make any pension payments on behalf of its staff. A stakeholder pension scheme is available to staff.

There were no employees whose annual emoluments were £60,000 or more in either year.

None of the trustees received any remuneration in their role as a trustee, nor did they incur any reclaimable expenses (2007: nil).

KURDISH HUMAN RIGHTS PROJECT

Notes to the financial statements For the year ended 31 December 2008

8.	Tangible fixed assets	Office and Computer Equipment £	
	Cost		
	At 1 January 2008		38,439
	Additions		1,845
	At 31 December 2008		<u>40,284</u>
	Depreciation		
	At 1 January 2008		34,011
	Charge for the year		2,007
	At 31 December 2008		<u>36,018</u>
	Net book value		
	At 31 December 2008		<u>4,266</u>
	At 31 December 2007		<u>4,428</u>
9.	Debtors	2008	2007
		£	£
	Other debtors	11,859	12,497
	Prepayment and accrued income	185,002	51,731
		<u>196,861</u>	<u>64,228</u>
10.	Creditors: amounts falling due within one year	2008	2007
		£	£
	Trade Creditors	12,807	10,004
	Other taxes and social security costs	7,736	7,168
	Other creditors	62,016	60,944
	Accruals	71,683	16,799
		<u>154,242</u>	<u>94,915</u>

KURDISH HUMAN RIGHTS PROJECT

Notes to the financial statements For the year ended 31 December 2008

11. Restricted Funds

	Balance at 1 January 2008 £	Movement in funds		Balance at 31 December 2008 £
		Incoming resources £	Resources expended £	
Corner House	-	64,822	64,822	-
Sigrid Rausing Trust	53,751	75,000	91,251	37,500
Sigrid Rausing Award	26,238	-	26,238	-
OAK Foundation	13,333	-	13,333	-
Big Lottery Fund	5,000	111,294	116,294	-
Irish Aid	4,945	163,849	37,715	131,079
UN Voluntary for Victims of Torture	-	27,166	27,166	-
Dutch Ministry of Foreign Affairs	-	50,543	50,543	-
Allan & Nesta Ferguson Charitable Trust	-	10,000	2,500	7,500
	<u>103,267</u>	<u>502,674</u>	<u>429,862</u>	<u>176,079</u>

The Corner House provides core funding for KHRP's principle objectives to promote and protect the human rights of everybody who lives in the Kurdish regions as part of work on ethnic discrimination, rights and democracy.

The Sigrid Rausing Trust, as part of its work on Ethnic and Religious Minorities, provides core support to KHRP to ensure that it is able to meet its primary aim of bringing violations against Kurds and others living in the Kurdish regions to an end.

The Sigrid Rausing Award was granted in 2005 to KHRP's Executive Director and KHRP for its outstanding leadership in Indigenous and Minority Rights. The award has helped to provide seed money to establish the new Feeney Centre for Research and Dialogue and the Sigrid Rausing Fellowship.

The OAK Foundation provided funds towards KHRP's core working areas including Litigation and Advocacy; Human Rights Training and Monitoring; and Research, Publications and Outreach.

The Big Lottery Fund provides funding to support KHRP's overall aim to seek redress for, and ultimately reduce the number of, people falling victim to human rights violations in Turkey, Armenia and Azerbaijan.

Irish Aid provides funding for KHRP's Human Rights Advocacy, Training, Research and Public Awareness work to help support the development needs of poor communities living across the Kurdish regions of Turkey, Iraq, Iran, Syria, and the Caucuses.

The UN Voluntary Fund for Victims of Torture grant was given for KHRP's Human Rights Advocacy and Training Projects to assist victims of torture and ill treatment to seek redress.

The Dutch Ministry of Foreign Affairs supports KHRP's cross-regional Litigation and Human Rights Advocacy and International Human Rights Training and Monitoring Projects to promote human rights and uphold international rules of law in the Kurdish regions and elsewhere.

The Allan & Nesta Ferguson Charitable Trust provides support towards KHRP's Human Rights and Civil Society Building work in Kurdistan, Iraq as part of its Peace and Conflict Prevention programme.

KURDISH HUMAN RIGHTS PROJECT

Notes to the financial statements For the year ended 31 December 2008

12. Designated funds

The income funds of the Charity include the following designated fund which has been set aside out of unrestricted fund by the trustees as "a project development and commitments fund". The purpose of this is to enable the Charity, should this prove necessary, to fund part or all of the costs of a project whilst outside support is being sought. This is considered particularly necessary in light of the developing situation in the Kurdish regions.

	Balance at 1 January 2007 £	Movement in funds Incoming resources £	Resources expended £	Balance at 31 December 2008 £
Project development	93,000	-	-	93,000

13. Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 December 2008 are represented by:				
Tangible fixed assets	4,266	-	-	4,266
Current assets	288,725	93,000	176,079	557,804
Creditors: amounts falling due within one year	(154,242)	-	-	(154,242)
	<u>138,749</u>	<u>93,000</u>	<u>176,079</u>	<u>407,828</u>

14. Operating Leases

At 31 December 2008 the annual commitments under operating leases were as follows:

	31 December 2008 £
Leases which expire within 5 years -other	<u>2,431</u>
Leases which expire in over 5 years – land & buildings	<u>38,000</u>