



AVOCATS SANS FRONTIÈRES

Avocats Sans Frontières (ASF) is an international non-governmental organisation composed mainly but not exclusively of lawyers. The mission of the association is to independently contribute to the creation of fair and equitable societies through the promotion of access to justice, in which the law and its institutions serve society's most vulnerable groups.

The organisation aims to realise this objective through field interventions in the field of law in general, and in the area of legal and judicial assistance in particular.



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A WORD FROM THE PRESIDENT OF THE BOARD

Dear colleagues,

2008 was truly a transition year. Major strategic decisions made in 2007 about the team structure and management leadership, particularly for the headquarters in Brussels, began to be implemented in earnest in 2008. Francesca Boniotti's first full year as the Director General has ushered in a wind of professionalism blowing through the entire organisation. This in turn allows our board to re-focus on long-term strategy.

It was also a year when ASF took stock of the now truly international movement that it launched 17 years ago in 1992. Avocats Sans Frontières, or ASF, is now recognised around the world by international organisations, individuals, NGOs and governments alike. It is indeed a measure of our success that we even had to face a number of challenges to our global identity by groups or individuals who have misrepresented our values. As with any maturing organisation, we are taking our global leadership responsibility seriously, through both increased global cooperation and vigorous defence of our ideals.

It is my honour to recognise and present the achievements you will read about in this annual report. Even though the 2008 financial fall-out in the world economy affects us all, we are confident that the values, dedication and unique culture of ASF will thrive under the new professional management team.

Lieven Denys

President of the Board of Avocats Sans Frontières



REPORT OF THE DIRECTOR GENERAL

In 2008, Avocats Sans Frontières was again remarkably successful in its core mission: our dedicated staff in all countries performed admirably in defending access to justice for vulnerable groups:

- Legal representation (all the way up to trial phase) was provided to 2,619 persons, well above the 1,200 that had been anticipated for the year 2008;
- ASF also brought basic access to information about the rights of victims to 71,432 persons, 37% more than it had thought possible!

Despite the 2008 financial crisis and the turmoil caused by so much uncertainty, ASF missions in the field also continued to obtain encouraging results from its lobbying activity. For example, significant advances were made by ASF in denouncing and protecting women from the impunity of sexual violence in DRC.

Among projects we are developing, we can point to a 3-month exploratory mission to Nepal in 2008 that was followed by 4 more months of working with civil society. We believe this early work will lead during 2009 to the development of a long-term mission to support the local bar association.

As a former Head of Mission in DRC, I know that ASF is respected and admired for the dedication, quality and perseverance that have long been consistent attributes of our staff. I've seen the courage and leadership shown by our field teams, always able to innovate quickly whenever a new crisis would arise. When I arrived in the secretariat in Brussels with a wider view of the organisation, we saw an opportunity to achieve much more overall if we could simply capitalise on our varied field experience. Capitalisation would provide more impact to the whole organisation, and the headquarters in Brussels had to be the source of this important focus if our field work was to expand.

Initiated in 2008, ASF international secretariat in Brussels is now composed of a General Director and three deputy directors ('Finance and Administration Director', 'Operations Director' and 'Outreach and Development Director'). It is still early, but we already see more initiative, efficiency, follow-up and project management, as well as the first signs that a new professional fundraising and operational approach is being integrated into the culture of ASF.

I am proud to present the achievements of Avocats Sans Frontières in this 2008 Annual Report.

Francesca Boniotti
Director General of Avocats Sans Frontières



MISSIONS AND PROGRAMME REPORTS



BURUNDI

Context

In 2008, progress has been made with regard to the peace process. The last rebel group to demobilise has made some important steps towards the inclusion in the democratic process. In December 2008, the FNL-PALIPEHUTU finally agreed to abandon the ethnic connotation of its name to become the National Liberation Forces, in conformity with the Constitution of Burundi, which requests that political parties do not refer to any ethnicity. For its part, the government freed an agreed number of prisoners of this group and proposed a sharing of power which is still needed at the end of 2008 to meet the agreement of the NLF.

However, more significant progress has to be made concerning the disarmament, demobilisation and reintegration of members of former armed groups, as well as a more effective regulation of small arms and light weapons in significant circulation in the country.

Meanwhile, the mechanisms of transitional justice required by the Arusha agreement are still to be put in place. These factors may put at risk the peaceful success of 2010 general elections, which already occupy a significant place in the preoccupations of the authorities.

These forthcoming elections seem to have already given way to strengthened control over some fundamental freedoms such as the freedom of expression and association which has caused the arrest and detention of several members of political parties and journalists, as well as targeted assassinations.

With regard to the evolution in the legislative arena, a new Criminal Code was drafted, which includes the criminalisation of international crimes such as crimes against humanity, genocide and war crimes. It also penalizes torture as such and abolishes the death penalty. The major criticism concerning this Criminal Code was voiced by the entire international community, and regards the criminalization of homosexuality. At the end of 2008, the Criminal Code had yet to be adopted in its final shape.

ASF activities in Burundi

1. Opening of a 4th ASF permanent legal clinic in Makamba, South of the country

The issue relating to land property and more specifically the lack of



Mobile Legal Clinic in Gitega



ASF's team in Burundi

sufficient land space, affects all of the Burundian population, and it affects the South of the country in a particularly serious way. In fact, the south has seen the return of hundreds of thousands of refugees since the peace agreement and the stabilisation of the security situation in Burundi. This legal clinic provides legal advice to the local population of Makamba.

2. Legal advice: permanent legal clinics and mobile legal clinics

The 4 permanent legal clinics of Bujumbura, Ngozi, Gitega and Makamba continued the provision of legal advice to the population.

These permanent legal clinics are accompanied by caravans that bring lawyers or jurists closer to vulnerable populations living in rural areas and in detention centres.

Some figures: about 100 persons per month were advised, with some of these claimants being further assisted judicially by a lawyer when ASF selection criteria were met and ASF focus thematics were involved (torture, sexual violence, etc).

3. Public awareness campaigns on specific fundamental rights

- An innovative approach to public awareness campaigns was put in place. After each campaign the community involved is called to appoint voluntary community liaisons whose task is to pursue the public awareness effort in their own capacity and to serve as focal point of advice and orientation for potential victims. These liaisons work in the area of torture and that of sexual violence. They are about a hundred in several areas of the country.
- A Manual on sexual violence has been designed to serve as basis for future public awareness campaigns by ASF and other actors in close contact with the population. It summarises the basic information on the state of sexual violence in the country, the penalisation of such acts, the measures that can be taken by the victims to find medical and legal assistance, and finally a list of frequent questions and their answers based on our experience of former public awareness campaigns.

4. Judicial assistance: Rights of the child, sexual violence, land-law, torture, illegal detention, fundamental freedoms

The number of requests of judicial assistance has grown this year especially in the area of land-law which has brought ASF to reconsider its priorities and design a specific strategy to focus on the follow up of judgments and their execution.

Some figures:

- Sexual violence: 219 (victims and accused)
- Torture: 63 victims
- Land ownership: 928 claimants

5. Finalization of the 3 years project of prevention of torture financed by the European Commission

Our 3 years prevention of torture project has come to an end in December 2008 paving the way for the analysis of our lessons learnt which will be drawn out in the beginning of 2009. In the course of this project, several victims have trusted ASF with their complaints, which have led to the arrest and judgement of several perpetrators. The effects of this project will continue in the future hopefully through the pursuance of concerted efforts by all development partners in this area however, the project has already marked important milestones such as in the case of the imprisonment of a colonel of the Burundian army who had committed acts of torture against a civilian. These individual cases serve as examples for the victims and encourage the whole of the population to bring claims before courts thereby strengthening the fight against impunity. With regard to the effect on the judicial actors, some progress has been made i.e., some courageous judgments have been brought forward by those magistrates who had followed ASF training sessions.

6. Advocacy

ASF pursued its advocacy efforts, namely on the following important issues:

- The setting up of a transitional justice system.
- The removal of the criminalization of homosexuality from the new Criminal Code.
- The setting up of a free legal aid mechanism for vulnerable people.
- The resolution of questions linked to land property.

Donors:

- Ministry of Foreign Affairs of the Kingdom of Belgium
- European Commission
- DFID (UK Department for International Development)



Northern Gaza Strip, on January 25 2009
© AFP, Olivier Laban-Mattei

ISRAEL-PALESTINA

Context

The succession of events in the region kept proving that the standard of respect of international law and particularly of international humanitarian law remains problematic. This is as true for the field of law of occupation as it is for that of the carrying out of hostilities for instance, both for the practice and the interpretation of the law.

The year 2008 was in particular affected by the strengthening of the locking up of the Gaza strip and the beginning of the Israeli operation “Cast Lead” in this very same territory, but also by the pursuing of the building of the separation wall, the continuous growth of settlements in the West Bank (including Western Jerusalem), the increase in the de facto divide between the Palestinian authorities of Ramallah and Gaza, the growth of the range of the rockets fired nearly without intermission on Israel from the Gaza strip, etc. The impact of these events on the humanitarian situation and on the most basic civil rights remains worrying.

Coming up against the difficulties linked to the situation of occupation and to the political and social crisis hitting the Palestinian society, the efforts to strengthen the Palestinian legal and legislative systems have not yet succeeded significantly.

It remains an absolute necessity to keep working for a deeper respect of the rule of law and use of international legal tools by the protagonists of the region.

Objectives

The activities led in 2008 by Avocats Sans Frontières in the region are in line with those led previously. They start from a request of a group of lawyers.

These activities aim to promote the respect of international law, and in particular of international humanitarian law, in Israel and in the Palestinian territories. They focus on the two following points: strengthening the abilities of the Israeli and Palestinian lawyers working for the defence of fundamental rights on one hand, and support of the progressive and informal networking of these lawyers on the other.

ASF's work, which is carried out in collaboration with civil society and Israeli and Palestinian lawyers, aims to favour and renew, as far as possible, the dialogue between both sides.

Networking and strengthening of abilities

Aiming at achieving the double objective of training and of carrying out professional exchanges, three meetings were organized between lawyers, including a preliminary work meeting (in Abu Dis, in May 2008) and two work meetings, followed by professional training workshops (in Beit Jala in July and in December 2008). These included presentations by various experts on the use of the principles of extra-territoriality, including that of universal competence in particular, and a practical exercise on this subject.

These meetings – the organization of which did not go without certain practical difficulties linked in particular to the locking up of the Gaza strip – have without any doubt facilitated connections, which has opened the way to real collaboration between lawyers. The participants, who came in large numbers, have always expressed their satisfaction concerning the organization and the content of the meetings, and underlined the necessity to turn to someone like ASF that intervenes from the outside and who is neutral to make sure that they proceed as planned.

Avocats Sans Frontières has also co-organized, with the collaboration of the Swedish NGO Diakonia, the Palestinian NGO Al-Haq and the Vrije Universiteit Brussels, a conference on the subject of universal competence. This event, which took place in Brussels in September 2008, was aimed at NGOs and law practitioners whether they were Israeli, Palestinian or from the international community. This conference was considered a great success among all participants.

Donors:

- Ministry of Foreign Affairs of the Kingdom of Belgium



Seminar on juvenile justice

NEPAL

Context

The Nepalese election of April 10th 2008 to appoint the future members of the Constituent Assembly ushered in a new era in the country's history.

Besides a bloody conflict that lasted over ten years, these elections also mark the Maoist movement's victory at the *ballot box*. The great winner of the spring election thus emerges from rebellion to become the country's first political party.

First, the abolition of the monarchy, then the elaboration of the new Constitution to construct a Republic and Federal State appear to be the first measures announced.

But the question of justice remains crucial to establish permanent peace in this country devastated by a decade of combats. Thousands of people were killed; hundreds disappeared, were tortured or became child soldiers without taking into account the displaced persons...

Which answers will be given to the civil victims of each camp calling for the exaction of Truth and Justice?

ASF activities in Nepal

It is under such circumstances that ASF conducted an investigative mission from April 12th to July 31st. This operation, led by Jean Charles Paras, allowed to acquaint ourselves with the Nepalese Justice sector's institutional framework and the judicial key actors, to evaluate the real extent to which the majority of the Nepalese population has access to justice as well as the state of the question on the fight against international crimes and acts of torture, impunity and, finally, to suggest an intervention strategy for ASF.

Based on the conclusions of this explorative mission, ASF's Board of Directors finally decided to initiate a pilot programme, as a complement to the diverse supports already brought by several international actors to Nepalese judicial actors, notably Mitigation Package supported by the European Commission.

The main axis suggested by ASF is the development of access to justice for the most deprived through a development strategy that puts the Bar at the heart of the Nepalese Justice reinforcement process. Indeed, it clearly appears that:

- The legal assistance dispensed by lawyers is indeed a tool that is prioritised in access to justice programmes
- But that the Bar, as a national and decentralized institution, was still not able to sufficiently reinforce this mechanism (notably because the lawyer profession had to confront several stakes in this country – impoverishment, lack of training).

Thus, the strategy suggested by ASF is primarily based on the following observation: if lawyers are already the principal actors of access to formal justice in Nepal, it is not necessarily the same for the Bar's institution; the majority of lawyers who provide their services to the most vulnerable groups (women, children, victims of sexual violence and torture, displaced persons) intervene within independent NGOs, whereas the role played by the Bars remains residual.

Yet the definition and the implementation of a global strategy and especially one that is long-lasting for the development of legal aid in Nepal implies the total investment of this profession so as to take up this challenge. This process entails the reinforcement of the capacities of the Bar's structures (at the national and local levels) but also of each of its members.

The project suggested by ASF during 2009 for Nepal will be based on two pilot programmes:

- The pilot programme supporting local Bars' initiatives (initially Birâtnagar and Pokhara) for the development of access to Justice
- The pilot programme reinforcing Criminal Justice for minors

Donors:

Ministry of Foreign Affairs of the Kingdom of Belgium



Mobile Court in Missisi, DRC



Mobile Court in DRC



Mbandaka's prison

DEMOCRATIC REPUBLIC OF CONGO (DRC)

Context

Several crucial security and political developments took place in 2008 in the DRC.

The Prime Minister, Antoine Gizenga, left his position at the end of the year and was replaced by Adolphe Muzito, who is faced with numerous challenges amongst which the prominent one is managing the armed conflict in the Eastern part of the country while continuing the fight against poverty.

In order to improve security, an inter-Congolese peace-conference took place in Goma in January 2008 bringing together the various rebel groups of DRC as well as the Congolese authorities in order to find a solution to the continuous conflict situation ravaging the country since 1998.

On 23rd January 2008 this peace Conference led to the signature of a cease-fire agreement where all Congolese armed groups present in the Kivus committed to Peace. But in October 2008 violence reignited in North Kivu triggering a grave humanitarian crisis. In December 2008, negotiations between a delegation of the Congolese government and the representatives of armed groups took place in Nairobi, under the auspices of the UN special envoy. The goal of these negotiations was to formalize the cease-fire and determine a discussion framework to talk about fundamental issues concerning the DRC.

Concerning law and justice, an in-depth reform is still needed along with a committed policy of investing in the justice sector. Nevertheless, some positive developments occurred, namely the promulgation of the law on the organization and the functioning of the Superior Judicial Council and the validation of a *Justice Reform Action Plan* for 2008-2012 by the government of the DRC. One hopes that the implementation of this Action plan will be an opportunity to clearly state the precise goals of the Justice reform in order to help DRC consolidate the Rule of Law and achieve a lasting peace.

In terms of international fight against impunity for international crimes, the marking fact of this period is the arrest of Jean-Pierre Bemba in Belgium in May 2008 and his ensuing transfer to the International Criminal Court (ICC) to answer accusations of war crimes committed in the Central African Republic.

The opening of the Thomas Lubanga case in front of the ICC is scheduled for January 26th 2009. In the German Katanga and Mathieu Chui Nguedjolo cases, the charges have been confirmed and the trial should also take place in 2009. ASF has appointed lawyers to assist about fifty victims in those two cases and will continue to keep communication open with those who are in the field.

In the DRC, ASF actively advocates for the vote of an implementation law of the Rome Statute in order to remedy the numerous gaps currently impeding the efficient prosecution and repression of international crimes on Congolese soil.

Some trials linked to former investigations have opened in 2008, but the number of new prosecutions and the implementation of pronounced judgments remain very much insufficient.

ASF continues to intervene in contexts where the most vulnerable elements of society do not have access to justice and, as such, tries to contribute to the emergence of the Rule of Law creation through equitable justice.

ASF activities in DRC

Our activities focus around four axes:

- To facilitate access to justice for the most vulnerable part of society by ensuring that people in preventive detention and some special cases receive legal assistance; by assisting the prosecutor's office to regulate cases of arbitrary or illegal detention; and by bringing justice closer to the beneficiaries by organizing itinerant courts in 3 provinces and by organizing permanent and mobile legal aid offices where the population can get free legal advice from lawyers. In 2008 the first transfer of a legal aid office to the Congolese Bar of Matete in Kinshasa took place.
- Fight against the impunity of international crimes perpetrated in DRC, both at the national and international level by assisting victims in front of Congolese tribunals and of the ICC, and by building the capacity of local NGOs to better assist victims of such crimes.
- Prevent torture and other cruel, inhuman or degrading treatments by creating a pool of specialized lawyers and by ensuring a regular monitoring of detention centers.
- In 2008, ASF launched a new activity: fight against impunity for acts of sexual violence, which are perpetrated massively in the DRC.



Women gathering after the vision of Lisa Jackson's film *The Greatest Silence: Rape in the Congo*



Round table about the prevention of torture in the Great Lakes Region



Round table about the implementation law of the Rome Statute



ASF's team in Kinshasa

Despite the fact that the issue of sexual violence is widely documented by the media, it is still seldom addressed on the legal and judicial level in the field and does not allow victims to claim their right to legal reparations. The essential issue of protection cannot be addressed without that of the fight against impunity of the authors of these crimes.

In South Kivu, ASF has started to train lawyers and NGOs of different sectors on this issue and thus is creating a network of professionals who will be able to assist the victims. Several dozen victims have benefited from legal assistance thanks to ASF in 2008. In 2009, ASF will extend its program of fight against impunity for sexual violence to the Provinces of Equateur and Maniema.

Donors:

- Ministry of Foreign Affairs of the Kingdom of Belgium
- USAID
- European Union
- Swiss Embassy
- MacArthur Foundation
- UNHCR
- United Nations Pooled Fund

Legal Assistance before Congolese jurisdictions

- 185 victims of international crimes and 7 accused
- 27 victims of sexual violence
- 37 victims of torture and other cruel, inhuman and degrading treatments
- 736 detainees in preventive detention

Legal Assistance in front of the international Criminal Court

- 56 requests for participation were received in the case of the prosecution against Katanga and Chui Nguedjolo

Fight against impunity

- 4 trials monitored by national NGOs
- 2 trials restitutions in the victims' communities
- 120 members of 40 NGOs benefited from regular training sessions in 5 provinces.

Access to justice in Kinshasa and 3 Provinces

- 3,506 free legal consultations given in the permanent legal aid offices
- 3,562 free legal consultations given during the 239 mobile legal aid offices
- 188 victims of sexual violence received free legal advice
- 106 sessions of the show « Live legal aid office » were broadcasted on 6 different radio channels.
- 6 debates or conferences were organized in the 3 provinces for about 100 lawyers.
- 8 mobile courts were organized in the 3 provinces, during which 547 judgments were rendered and 605 people received free legal assistance.

RWANDA

Context

Rwanda's legislative elections were concluded in September 2008 by the marked victory of the Rwandan Patriotic Front. This year was also marked by a Rwandan military operation in the Eastern Congo in view of putting an end to the FDLR which led to the return of a wave of Rwandan refugees, but also persistent and increased violence committed by the FDLR in the area. One of the achievements was the arrest of the leader of the CNDP Laurent Nkunda who is now allegedly detained in Rwanda and still awaiting trial. With regard to the legal and judiciary developments, one of the major events of the year was the refusal by the International Criminal Tribunal for Rwanda to transfer Rwandans accused before the tribunal to Rwandan jurisdictions on the basis of the existence of the penalty of solitary confinement in the country as well as the lack of independence of the judiciary. This motive is alleged by all countries equally facing genocide trials against Rwandan nationals on their territory to support their refusal of transfer. With regard to the administration of genocide cases within Rwanda, very few cases regarding pacificators have yet been brought before tribunals. Instead, the judgement of other categories of accused has continued at a rapid pace before the Gacaca jurisdictions, the closure of which has once again been postponed, to the coming year.

Rwanda has made important progress in the ratification of the Convention against torture and the second protocol to the Covenant on Civil and Political rights. ASF congratulates the authorities for such progress which was at the core of ASF lobbying effort; however it is notable that measures adopted by Rwanda are sometimes contradictory. For instance, just as the international community was rejoicing in the abolition of the death penalty in Rwanda, it was replaced by that of lifetime solitary confinement which amounts to an act of torture according to international obligations applicable to Rwanda.

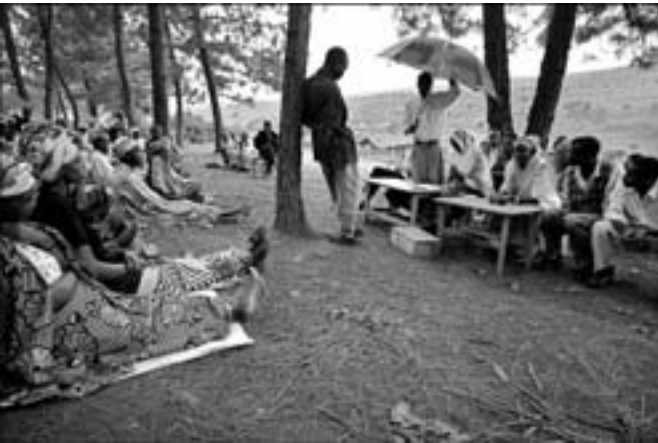
ASF activities in Rwanda

1. A first legal clinic in Gisenyi, North-West of Rwanda

This clinic's legal advice service is carried out within the permanent office in Gisenyi, and through visits by mobile legal clinics in the rural areas of the Rubavu's district, and in three of the country's prisons (Gisenyi, Miyove and Rilima). The permanent clinic immediately witnessed an important flow of crowds made up of extremely poor and deprived people, thus confirming needs in this area. All activities are carried out in strict collaboration with the Kigali Bar Association and local associations that work in the region of Gisenyi.



Opening of Gisenyi's Legal clinic



Gacaca court in Rukira, Rwanda © AFP Thomas Lohnes



ASF's team in Rwanda

Focus on legal aid in detention: over 1,000 vulnerable people were given legal advice and orientation.

2. Legal representation

The activities of Gisenyi's legal clinic fall within the framework of the Access to Justice programme, initiated in 2007, which also comprises legal representation activities – the designation of lawyers for vulnerable people, including minors who are either victims or accused, women in a vulnerable situation, victims or accused of sexual abuses, victims or accused of genocide crimes and files relative to freedoms –, trainings for judicial actors on human rights in the administration of justice (judges, prosecutors, lawyers, judicial police officers), trainings for members of associations involved in the justice sector and, finally, an active plea for minors' rights. In this manner, ASF does not solely carry out its own activities in collaboration with national partners but also attempts to prepare the ground for the future by strengthening legal actors and civil society's capacities.

Some figures:

- 180 judgements have been delivered thanks to the work of lawyers collaborating with ASF on cases concerning aforementioned litigation
- Minors accused: the cases of 110 out of 140 minors assisted by ASF have been dismissed, and consequently released from prison, and 8 were provisionally released.

3. Strengthening of local initiatives to promote access to justice

During 2008, a series of trainings for members of national organisations working in various communities of the country took place. It is on the basis of their own request that these trainings were organised due to the important need for legal advice, assistance and orientation that exist in the country. Following such trainings, members of these associations organised workshops of their acquired knowledge to their own communities. At the end of such sessions ASF proposed individual legal advice and follow up for those with specific needs.

Focus on empowerment: 4 trainings for 25 members of national organisations and 3 sessions organised by these national organisations jointly with ASF in favour of their Community, among which 350 to 500 people participated.

4. Strengthening of judicial actors

Two series of trainings were planned for the country's magistrates and lawyers: on genocide litigation and human rights in the administration of justice, though only the second category of training took place (7 sessions).

Focus on the interests of magistrates: for the first time, judges of the High Court and the Supreme Court joined 2 sessions, which was unprecedented.

Focus on the impact on the quality of judgments: certain judgments pronounced by magistrates trained by ASF adopted the reasoning and arguments exposed during these trainings, thus improving the administration of justice and the respect of Rwanda's commitments in the field of human rights.

5. Monitoring of Gacaca jurisdictions (the genocide litigation)

Furthermore, ASF continues its monitoring activities of the Gacaca jurisdictions thus giving substance to the 3rd and 4th analytic reports at the end of 2007 and 2008 aiming at formulating recommendations so as to improve the general process. These jurisdictions had tried, according to official figures, over 1 million people at the end of 2008 and the projections predicted 1.5 million people at the end of the process; the deadline for complete closure of the Gacacas was set to June 2009, according to the new official statements pronounced in December 2008. Generally, these jurisdictions are subjected to regular and increasing criticisms, as they continue to open new cases, and many are those, including ASF – who demand that this process which puts at risk the national reconciliation of the Rwandan people comes to an end and that cases be tried before Rwandan courts by professional magistrates.

Some figures: over 300 trials have been observed before Gacaca jurisdictions. The conclusions and recommendations by ASF concerning those cases are written in an analytical report which was transmitted to the authorities, and which remain relevant today.

6. Advocacy activities

ASF continues its strong and systematic lobbying, notably, on the following major themes:

- The abolition of the punishment of lifetime solitary confinement.
- The cessation of acceptance of new files before Gacaca jurisdictions and the finalisation of the process.
- The establishment of a durable legal aid system for indigent and vulnerable people.

Donors:

- European Commission
- Belgium's Ministry of Foreign Affairs
- USAID
- Canada
- UNICEF

TIMOR-LESTE

Context

2008 was a very unpredictable year in terms of security, reminding us of the volatile context in Timor-Leste. On 11 February 2008, Nobel Peace Prize Laureate Jose Ramos-Horta, President of Timor-Leste and Prime Minister Xanana Gusmao were victims of assassination bids. The leader of the rebel group, Alfredo REINADO was shot dead during the attempt. A declaration of a State of Siege was immediately implemented and remained effective in some districts of Timor-Leste until May 2008.

These events precipitated quick action by the Government to resolve several festering issues. Solutions were found to facilitate the reintegration of the former military members into civilian or military life – these were the same petitioners whose questionable resignation/sacking was the impetus for the 2006 crisis. In addition, the Government delivered comprehensive return packages to tens of thousands of internally displaced persons (IDPs) who had been languishing in IDP camps since 2006 awaiting assistance from the Government that would allow them to return home. Despite the important efforts made to find solutions to these lingering problems, the problem of impunity, especially for those who committed crimes during the 2006 crisis remained at the forefront, particularly in view of the Presidential pardons that were made to commemorate Timor-Leste's 6th year of independence on 20 May 2008. There is still much that needs to be done to entrench the rule of law, continue the fight against impunity and promote access to justice for the most vulnerable people living in remote areas.

ASF activities in Timor-Leste

1. A reinforced Community Leaders Liaisons network
A network of over 170 volunteer community leaders (located in 76 villages in the districts of Cova Lima, Suai, Liquisa and Dili) was trained and reinforced in 2008 to act as legal focal points within their communities and mediate some simple civil cases. Their action creates a bridge between the informal and the formal justice system acting as a guide for their community members when they need to access justice. Through the use of referrals to relevant service providers at the district level (including private lawyers and public defenders for complex cases or criminal matters) and the sharing of legal information with their community members this network has been recognized by many stakeholders as a useful platform to reach and interact with the grassroots level.



Participative sensitization session, Timor-Leste



Legal awareness raising session among the population, Timor-Leste



Use of captures of the Dalan Ba Justisa movie for awareness session



Training session ASF and local partners, Dili, Timor-Leste

2. Legal awareness raising at the grassroots level

Legal awareness raising sessions continued to be organized in 2008 increasing the total number of beneficiaries reached at the grassroots level to 45.000 people (among them 40% were women) since the beginning of the action 4 years ago. ASF staff, ASF's local NGO partners (the Information Centre for Civic Education Timor-Leste "CIES-TL" and Justice and Peace Commission "JPC") and the trained community leaders conducted participative, lively and interactive information sessions for the benefit of the targeted populations leading to a better understanding of the role of the trained community legal liaisons, the law individual rights and the legal services available. This has proved to be an effective way to improve access to justice for the largely illiterate population living in the remote areas of Timor-Leste.

3. Links made to the formal justice system through the legal mobile clinics

The organization of legal mobile clinics by ASF collaborating with specially trained Timorese lawyers to provide one on one free legal consultation at the grassroots level is a key component to the integrated approach promoted by ASF. Mobile legal services are an essential link in the justice chain, providing immediate and accessible access to free legal advice and ensuring that complex cases and criminal matters are enabled to reach the formal justice system. Around 250 people received effective legal consultation and timely assistance through the mobile legal clinics in 2008.

4. The official recognition of the "private lawyers" profession as legal actors

After years of advocacy for a greater balance of arms within the judicial system in Timor-Leste, particularly through the official recognition of the private lawyer profession, ASF welcomed the enactment of the private lawyer's legislation which came into effect in October 2008. This legislation addresses the need to regulate and train private lawyers and lays the foundation for private lawyers to make a larger contribution to providing a quality defence in the Courts. Timor-Leste presently only has 11 public defenders to serve a rapidly growing population of over 1 million people. In this context private lawyers have an increasingly relevant role to play in ensuring quality access to a fair trial for the most vulnerable. This law creates a training curriculum and regulatory framework that will help put private lawyers on an equal level with the public defenders and public prosecutors in the court system. The coming year will see an invigorated effort to provide training to the existing group of approximately 90 private lawyers in Timor-Leste.

Donors

- The Sigrid Rausing Trust
- Irish Aid
- AusAID
- Canada
- UNICEF
- UNDP
- World Bank
- New Zealand



Landscape, Timor-Leste



Mobile Legal Clinic



Training of Community Leaders (Soroti, Uganda)

UGANDA

Context

During 2008, serious hopes in Uganda for an effective return to peace, after more than two decades of conflicts, saw the light and then vanished. The incessant postponements of the signature of peace agreements and the continuation of exactions seem to have put a brake on the initiated negotiations. The Lord's Resistance Army, with Joseph KONY as its head leader, continues to condition the signature of a peace treaty to the suspension of pursuits engaged by the International Criminal Court or the adoption of amnesty measures in favour of their actions. The Ugandan State, that had in 2003 taken the initiative to bring cases before the International Criminal Court (ICC), has apparently opted for, in this matter, a national treatment of international crimes litigations related to those years. It is within this uncertain context, in which the concepts of peace and justice have been strongly opposed at the national level that ASF's action in Uganda lays.

ASF activities in Uganda

1. The 2008 project on the fight against torture in Uganda "2008" has been the year, for ASF, of the concrete implementation, in the fields, of the regional programme on the fight against torture, managed in Uganda by our programme assistant under the supervision of our regional coordinator based in Kampala. Despite the fact that Uganda ratified in 1986 the International Convention against torture and other cruel, inhuman or degrading treatments, and that the 1995 Constitution invokes the absence of derogation to the right to be protected from torture, no specific legislation has been adopted to define in domestic law these notions nor organise pursuits or prevent effectively these actions. Seeking the creation of synergies between different actors so as to increase impact, the mission has set up a set of activities strengthening each other:

- 3 places of detention have been targeted in 2008 after the assessment of intervention priority areas. A team of lawyers, specially trained, were able to conduct awareness campaigns (for male and female prisoners as well as for the penitentiary staff);
- personal and free legal consultations followed these sessions and enabled to detect certain cases of torture and other cruel, inhuman or degrading treatments;
- free legal representation of victims has been carried out in 18 files before the *Uganda Human Rights Commission* and the *Martial Court*;
- two trainings for legal actors have been organised in Kampala and Gulu in the North of the country;

- monitoring committees have also been created to strengthen plea activities;
- ASF took part in an action, with a coalition of NGOs, for the effective fight against torture and in the elaboration of a national bill proposal that will be submitted to Parliament in 2009.

2. Elaboration of a new project on access to justice for the most vulnerable in the District of Soroti

Thanks to the European Union funding, a new programme on access to justice for women and children victim of abuses has been conceptualized. Focusing on the District of Soroti, in the North East of the country, working with FIDA-U – a Ugandan NGO of women lawyers, ASF is the only NGO in the country that offers an integrated approach combining:

- sensitizing of the population in the District's sub-counties;
- selection and training of focal points to relay information and direct victims to our legal advice and assistance services;
- setting up, by trained Ugandan lawyers, of a free legal consultation centre in Soroti and setting up of mobile clinics to reach populations living in the most remote areas;
- legal representation for the most emblematic cases;
- in order to create dynamics and to raise legal actors' awareness, reflexion and specialisation sessions will be organised with Ugandan lawyers and judges. This pilot project that will be carried out on a yearly period will be set up in 2009 with the recruitment of staff appointed to the programme.

Donors:

- European Union
- United Nations Voluntary Trust Fund for Victims of Torture
- DFID

AVOCAT POUR AVOCAT (LAWYER FOR LAWYER)



The project

The free and independent exercise of the legal profession is an unalienable condition for an independent justice system, and constitutes an essential guarantee of the right to access to justice and to a fair trial which must be ensured for all, indiscriminately and independently of factual considerations. This right is consecrated in the International Covenant on Civil and Political Rights and the Universal Declaration of Human Rights.

ASF shall get involved, in order to see that fair trial guarantees are ensured, when the right to an effective defence is threatened and particularly when the free and independent exercise of the legal profession is jeopardized.

ASF will intervene in “sensitive” cases, meaning cases for which there is a strong risk that the guarantees of independence and impartiality shall not be respected, in particular when lawyers are – or could be – pressured, threatened, or even endangered, because of their involvement in such cases.

Such cases exist in contexts of clear threats to, and flouting of, fundamental rights and freedoms, and consequently in which anyone who works for the recognition, exercise, and/or protection of these rights and freedoms, could be endangered. Such cases also exist in the context of specific (political, economic...) instances of litigation where stakes are high.

Goals

- To contribute to sensitization on the crucial role of lawyers and on the importance of guaranteeing the free and independent exercise of the legal profession
- To encourage lawyers who take on the defence of sensitive cases
- To provide moral support on an international scale
- To organise technical support when needed in the context of a case
- To bring a positive influence to the way in which the procedure, the trial, and the treatment of persons concerned shall be carried out
- To appeal to the authorities in a constructive manner in order to promote dialogue
- To revitalize the debate on rights and freedoms, in particular with regards to the right to a fair trial

Activities

- Sending lawyers on missions to support the defence of cases or to observe proceedings
- Organizing campaigns to support lawyers, bar associations, and human rights NGOs
- Publishing analytical reports
- Drafting letters to authorities
- Drafting press releases and organizing press conferences
- Etc...

Algeria – The Amine Sidhoum case – A threat to the enforcement of respect for human rights

Mr. Amine Sidhoum is a lawyer known for having defended families of “disappeared” persons and for his constant work over the past years for the promotion of human rights in Algeria.

Having been alerted to the fact that Mr. Sidhoum had been condemned to a 6 – month prison term suspended sentence and fined 2,000 dinars for discrediting a judicial decision (« discrédit d'une décision de justice ») and for contempt of State body (« outrage à un corps constitué d'Etat »), ASF retained a lawyer to monitor his appeal before the Alger Court of Appeal on November 12th, 2008. The report of this monitoring mission concluded that there was no solid basis for the charges and that the factual element of the offense was not established.

ASF appealed to the Belgian and European bar associations, and a number of them accepted to call upon the political and judicial authorities with regards to this case. This action encouraged the Algerian bar association to take a stand in favour of Mr. Sidhoum.

ASF has officially condemned the Alger Court of Appeal's decision confirming the charges against Mr. Sidhoum, by issuing a press release to this effect. ASF continues to monitor this case, which shall be re-examined by the Algerian Court of Cassation in response to the appeal filed by Mr. Sidhoum against the Court of Appeal's decision.

This case is an integral part of a politically sensitive context. Mr. Sidhoum has underlined that he has on numerous occasions been pressured by authorities aiming to see him stop his defence of human rights activities, and he plans to fight the present case until the end. If he is convicted however, he could be prohibited from exercising as a

lawyer; this would have disastrous consequences on the independence of the legal profession in Algeria, and would call the question of what cases can lawyers defend without fear for their freedom. ASF is furthermore concerned by the fact that the new bill on the regulation of the legal profession seems to aim to reinforce the executive power's control over the profession.

A case to be followed...



Amine Sidhoum



The exhibition ROOM for JUSTICE



Jiri Rezac/WWF UK:
Boreal forest cleared for oilsands exploration

GLOBALISATION & JUSTICE

Project Globalisation and Justice is the first ASF's project in Europe. Thanks to this project, ASF promises to improve justice for victims of globalization. Project's aim is to create a link between those who need legal expertise (NGO or other civil society's actors) and volunteer lawyers. Project is centred on two axes: (1) promotion of legal aid services to European NGO, working for fairer North-South relations (2) mobilization of European lawyers about globalization and its consequences on human rights, in particular in developing countries.

Year 2008 was a determinant year for project Globalisation and Justice, because of the touring exhibition Room for justice and the launching of seminars around Belgium.

The question was: how to mobilise lawyers in human and environmental rights violations by private sector? It has been decided that a touring exhibition will be set up. This exhibition is a space of testimony for unfair situations induced by private firms, in all over the world. And best places to mobilize lawyers are courthouses. Room for justice concept was born.

In collaboration with the Antwerp Foto Museum, the exhibition displays the works of seven international photographers from five nationalities. Environmental unfair situations, as in Bhopal or Nigeria disaster, or human unfair situations, as in Nicaragua, are presented. Each series of pictures correspond to concrete and real cases, in which victims are looking for justice and are waiting for lawyers' help to combat against impunity of crimes committed by private sectors.

Two facts are set before: dignity of men looking for justice and victim's strength, supported by professional lawyers.

In the first place for the exhibition, Brussels courthouse, Room for Justice took place in the same time of *Corpus Delicti* exhibition (contemporary art event). This collaboration was strategic for Room for Justice: Room for Justice benefited from high visibility and marketing means. Initially exhibited from September 25, 2008 to October 31, 2008, Room for Justice was extended for a month, to November 20, 2008. Near to 90, 000 people viewed Room for Justice and learned more about ASF.

In the same time, ASF organized series of seminars about social responsibility of firms. The first seminar "Justice in a Globalised Economy: a challenge for lawyers" was organized in Brussels, November 27, 2008. Experts on social responsibility of firms conducted the seminar. 70 lawyers joined together to discuss criminal and civil responsibility in Belgium law. All the participants highlighted

great satisfaction for quality of intervention and highlighted a vested interest for the subject.

Room for Justice and the series of seminars benefited from a great support by OBF, Orde van Vlaamse Balies, bars and law firms. The two activities permitted to widen ASF's lawyers network, ready for helping ASF and ready for giving a legal hand for the more vulnerable.

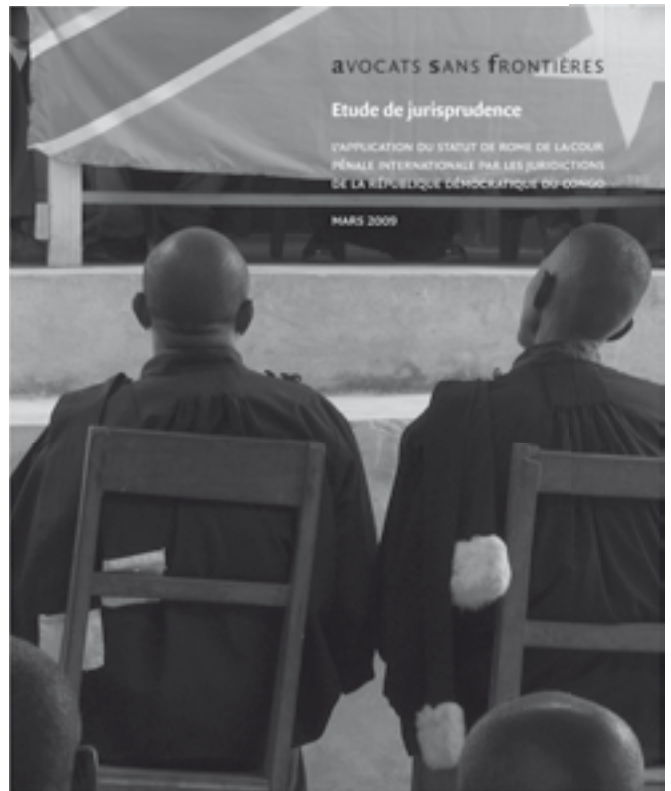
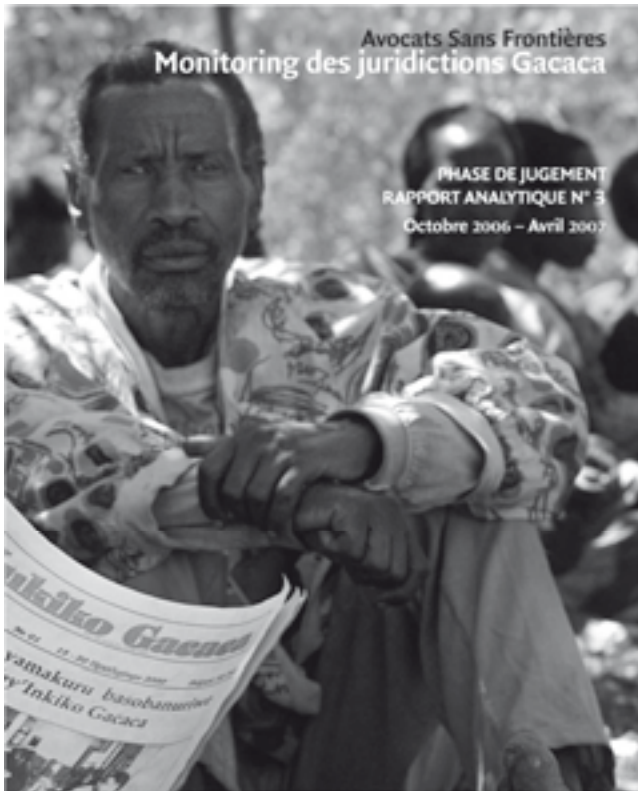
During years 2009 and 2010, the touring exhibition will take place in five countries: Belgium, the Netherlands, France, Luxembourg and United-Kingdom.

ROOM for JUSTICE at the Brussels Palais de Justice

Visitors	90.000
Lawyers of the Brussels Bar	6.500
Participants of guided tours	4.116
Participants at the Brussels Seminar	70



Germain Katanga and Mathieu Ngudjolo Chui



INTERNATIONAL JUSTICE

During 2008, ASF continued its activities in the field of international justice. One dimension of this action involved advocacy activities before the International Criminal Court (ICC), through ASF's International Justice and Human Rights Programme (formerly Thematic Department). In this context, ASF participated, in its own capacity as well as a member of the Coalition for the International Criminal Court and of the Victims' Rights Working Group, to advocacy activities before the ICC and the Assembly of States Parties on matters of budget, issues pertaining to the Trust Fund for Victims, and legal representation before the Court. In this framework, the International Justice and Human Rights Programme participated in monitoring activities, strategic discussions, consultations and meetings with court officials and other stake holders, and in the publication of position papers, such as ASF's observations for the 7th Assembly of States Parties in November 2008.

Through its work before the ICC, ASF has continued to develop its expertise in these issues, and has become a particularly recognized civil society actor before the Court. ASF's advocacy activities have also contributed to a better understanding of victims' needs and expectations among court officials and representatives of States Parties, and helped to reconcile cost-efficiency concerns with the need for victims' legal representation.

Aside from its advocacy activities, ASF has continued to develop its commitment to the legal representation of victims who apply to participate in proceedings before the Court. ASF's action in this field is linked to the organisation's commitment to the fight against impunity as well as to the facilitation of access to justice and judicial assistance to the most vulnerable people. ASF had therefore retained a team of lawyers to represent victims of crimes of which Thomas Lubanga is accused. These lawyers continued to represent the victims' interests; three victims had been granted the right to participate in the preliminary phase and these same victims, as well as a fourth, were admitted by the 1st Instance Chamber in December 2008 to participate in the trial phase. The Court having noted these victims' indigence, they were subsequently admitted into the ICC's legal aid system. During 2008, ASF extended this judicial assistance to a group of victims looking to participate in the Germain Katanga and Mathieu Ngudjolo Chui case. To this effect, ASF retained three lawyers to help the victims apply for participation. ASF has already assisted more than forty victims, two of which had been admitted into proceedings by the Court.

A grant renewal proposal was prepared and submitted to the MacArthur Foundation, which has decided, in November of 2008, to renew the grant for the project on the ICC and victims' legal representation, thereby ensuring the continuity of parts of the activities of the programme for the coming two years.

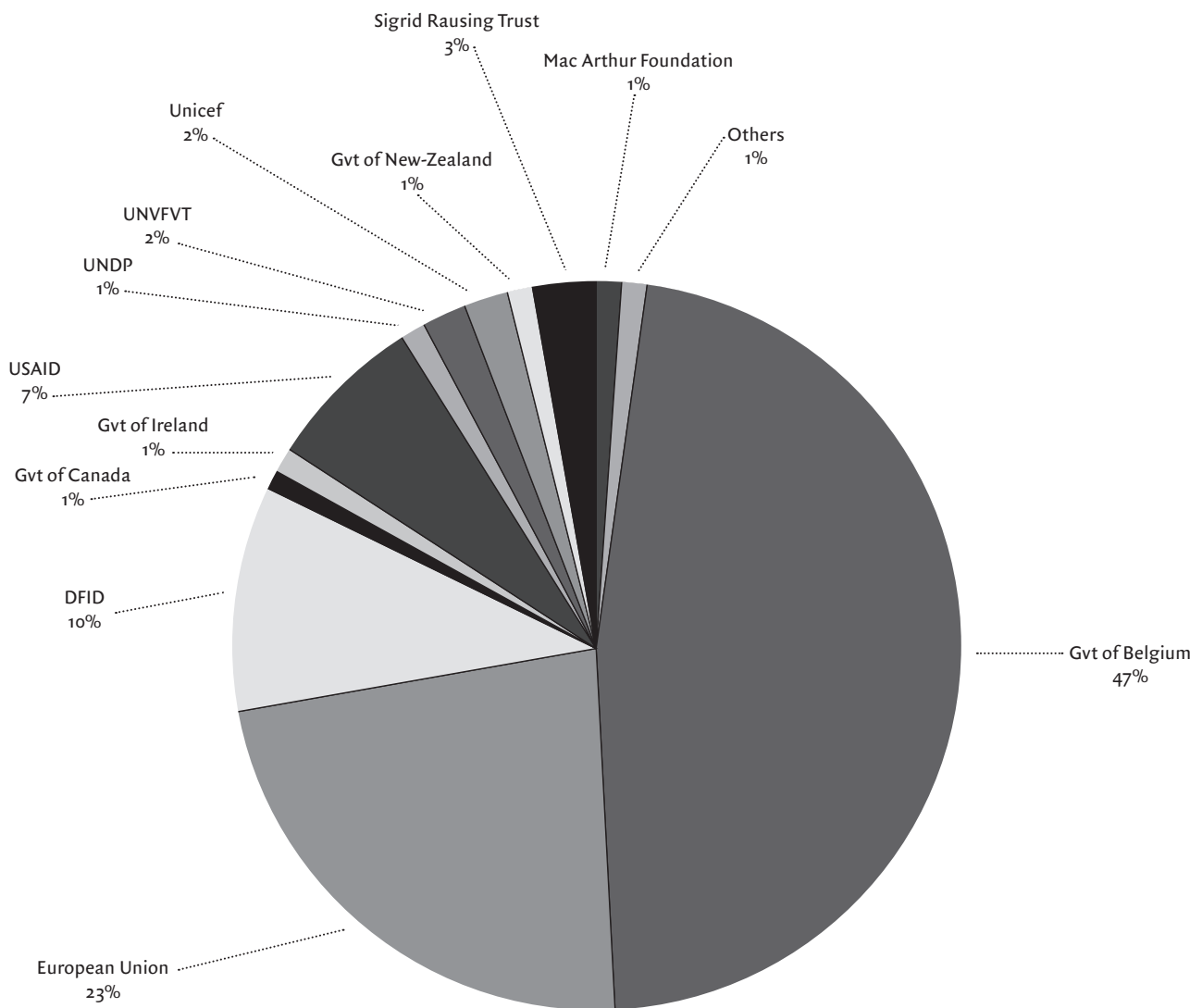
Parallel to its activities before the ICC, the Programme has continued its support to ASF's activities on larger issues of human rights and international justice, in collaboration with ASF's relevant staff. In this context, the Programme has continued to provide the missions with analyses and opinions pertaining to their advocacy, research, and consultation activities having an international justice dimension, to their questions on texts of national legislation and procedure, and to their implementation or development of projects related to massive human rights violations. This contribution thereby included assistance in drafting ASF's Comments and Recommendations on the bill on witness protection in Timor Leste, reviewing the Fourth Analytical Report on the Gacaca Courts in Rwanda and a study on the state of provisional custody in the DRC, supervising the study on jurisprudence relative to the application of the Rome Statute by Congolese national courts, and the elaboration of a project to develop an analytical compendium of jurisprudence on torture and other cruel, inhuman or degrading treatment in Burundi. The Programme also submitted, in coordination with other NGOs, an amicus curiae brief in view of possible victim participation before the Extraordinary Chambers in the Courts of Cambodia, and provided its comments and suggestions to open letters published by ASF, such as the open letter providing three recommendations on matters of justice and human rights in Rwanda. One of these recommendations pertained to life sentence involving solitary confinement in Rwanda, a particularly controversial topic.



FINANCIAL REPORT



BALLETINS DE FONDS ASF 2007



FUNDING

In order to carry out its activities intended to provide the most vulnerable populations with access to justice, Avocats Sans Frontières relies on the financial support of institutional backers and non-institutional donations. At institutional level, ASF receives substantial support from various governments, the European Commission and private foundations. At non-institutional level, funding is mainly provided by bar associations, along with private donations from legal professionals and the general public.

Institutional funding

The association's "revenues" or contributions from donors for the implementation of its annual activities amounted to 4,617,342 euro compared with 3,764,844 euro in 2007, an increase of 22.6%.

Other operating revenue was generated by active ties organised by ASF in Belgium and an operating grant awarded in 2007 by DFID, the British government's Department for International Development.

Public sector financial backers and private foundations represent the most important part of ASF's budget, i.e. 86% of the association's revenues. These funds are linked to the implementation of projects in countries where ASF is active.

The main public sector financial backers are Belgium and the European Commission, which support ASF activities in the Great Lakes region of Africa, along with the United States Agency for International Development (USAID) and DFID. The Sigrid Rausing Trust is present mainly in Timor-Leste in support of the access to justice programme there.

Moreover, in 2007 ASF obtained structural funding of 1.3 million pounds sterling from DFID covering a three year period. This funding will help the association to develop its activities and support its structural development. For 2008, this financing was 548,742 euro.

Non-institutional funding

Non-institutional funding, which confirms the interest of lawyers and individuals in ASF activities, amounted to 101,342 euro, slightly higher than in 2007.

Breakdown of institutional funding

The most important institutional donor remains the Belgian State, which finances 47% of the association's activities. It is important to note that this financing is dedicated to ASF missions in Burundi, Rwanda and the Democratic Republic of Congo (DRC). In 2008, funding received from the European Union represented 23% of the organisation's funding, which amounts to a rise of 2% over 2007.

The trend toward greater diversification of donors that developed last year, demonstrated by a larger share of EU-based donors and USAID, continues for 2008 and should be further extended in years ahead.

An exploratory mission to Nepal, financed by the Belgian State in 2008, permitted the launch of activities designed to support young lawyers in Nepal and to support the development of two bar associations in the country (Pokhara et Birâtnagar) financed by DFID. The project will continue in 2009 with Belgian financing.

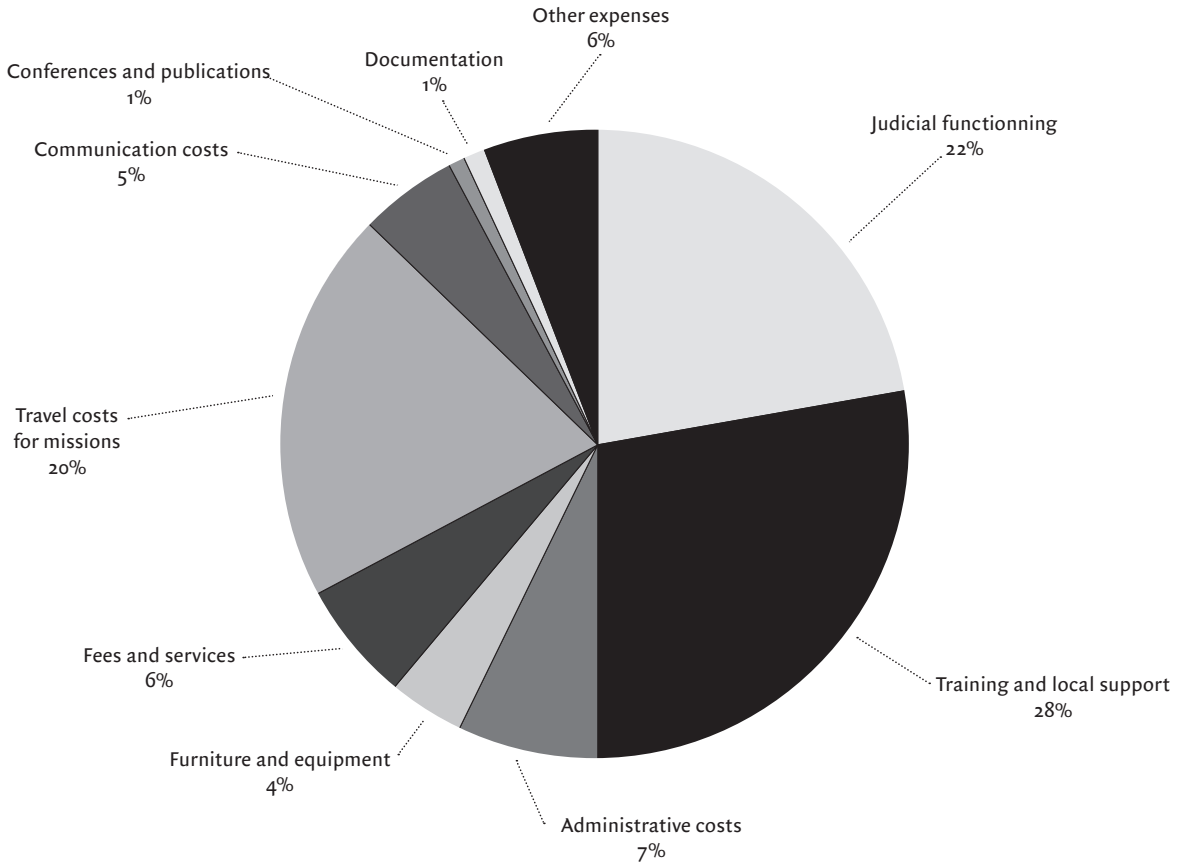
A request for financing over three years (2009-2011) has been made to the Belgian government.

The Dutch government, that has been an important donor from 2004 through 2007, mainly in the DRC, has been unable to contribute directly this year due to the fact that their funds available for 'access to justice' have been allocated to multi-donor programmes such as REJUSCO. Nevertheless, the Dutch delegation in DRC has already asked ASF to design a large project for the following year..

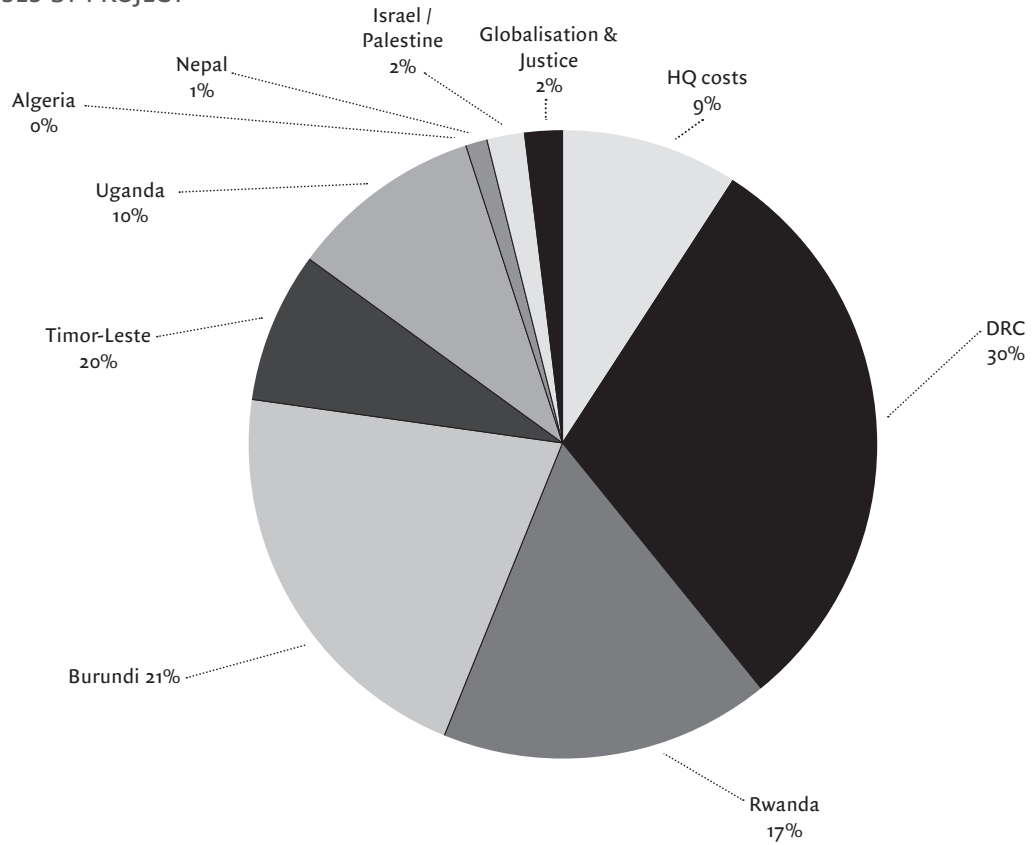
The Timor Leste mission has been financed by seven donors in 2008, the main ones being the Sigrid Rausing Trust and the New Zealand government, which represent 36% et 17% respectively.

DFID confirmed its support of ASF activities by allocating an important financing for our Burundi mission in 2008, which amounts to 10% of total financing.

ANALYSE BY NATURE OF COSTS



ANALYSE OF EXPENSES BY PROJECT



EXPENDITURE

Operating expenses

In 2008 operating expenses represented 9% of miscellaneous goods and services consumed and 10% of total payroll costs. These expenses, which are mainly generated by the association's headquarters in Brussels, are used to ensure the efficient development of the association. The headquarters provides not only project management support but also administrative, financial and logistical organisational support.

Operating expenses amounted on average in 2007 to 9.5% of the organisation's total expenditure.

Activities

The largest share of ASF funds is used to implement activities in the field, i.e. 90.5% of the association's expenditure, which confirms the stabilisation of the long-term development of activities in the countries where ASF operates. This represents ASF commitment to transfer the funding obtained to beneficiaries in the countries where the association is active.

The cost of projects was 3,944,976 euro.

The mission in DRC is the association's most important project, with expenditure of almost 1.3 million euro in 2008, i.e. 30% of expenditure, but slightly higher than in 2007.

The share of expenses for the Burundi and Uganda missions has evolved positively and now amount to 21% of total for Burundi and 10% for Uganda.

By contrast, expenses incurred by the mission in Rwanda have decreased by 4%, (expenses for Rwanda account for 17% of global expenses for the association), as expenses in Timor Leste dropped by 1% (expenses for Timor Leste account for 8% of global expenses).

The expenses incurred correspond chiefly to salaries and the cost of goods and services.

As of 31 December 2008, ASF employed 172 people of 13 different nationalities, including 140 people recruited directly by ASF missions in the countries where they are located, 16 expatriates and 15 people at the association headquarters.

Direct expenditure linked to the implementation of the association's activities amounted to 50% and travelling expenses amounted to 20% of total expenditure. These two headings together therefore represent 70% of expenditure for 2008.

Purchases of services, which represent 6% of total expenses, are mainly composed of fees for project financial audits and evaluation and analysis audit engagements entrusted to outside consultants.

The main balance sheet headings, except for cash, are "Other debts" and "Other receivables". These balance sheet headings relate to the funding obtained by ASF in the framework of its activities.

The receivables represent the amount of expenses incurred by ASF in the framework of funding contracts, to the extent that these expenses, covered by the funding contract, exceed the amounts prefunded by the financial backer. They are discharged when the final or intermediate payments are received from the financial backer.

The debts represent the amounts pre-funded by financial backers in the framework of funding contracts granted to ASF less the expenses already incurred for the implementation of the contracts in question.

Risk management

The association's risk management is tailored to its special context whereby the association's activities are implemented via its local offices, beyond international borders in different jurisdictions where the social and cultural environments are different. Today, the aim of the control procedures and measures put in place – both financially and as regards general management – is to meet the needs of this context.

PROFIT AND LOSS ACCOUNT*

		2008	2007
I. Operating Income	70/74	4.617.342	3.766.844
A. Revenues (annex XII, A)	70	3.964.338	3.555.497
C. Contributions, donations, legacies and subsidies*	72	101.342	100.020
D. Other operating income (annex XII, B)	74	551.662	111.327
II. Operating charges	60/64	-4.558.176	-3.683.001
B. Services and other goods	61	2.123.447	1.746.829
C*. Salaries, social welfare contribution and pensions (annex XII, C2)	62	2.278.104	1.916.068
D. Depreciation and amounts written off on formation expenses, intangible and tangible fixed assets	630	22.289	3.884
E. Amounts written off on stocks, contracts in progress and trade debtors (annex XII, D)	631/4	2.457	14.977
F. Provision for risk and charges	635/7	126.000	
G. Other operating charges (annex XII, F)	640/8	5.878	1.242
III. Operating profit (loss)	70/64	59.166	83.843
IV. Financial income	75	60.195	47.873
A. Products and financial assets	750	5	
B. Income from current assets	751	2.541	329
C. Other financial income (annex XIII, A)	752/9	57.649	47.544
V. Financial charges (-)	65	-110.691	-89.335
A. Interest and similar charges (annex XIII, B and C)	650	19.471	12.312
C. Other financial charges (annex XIII, E)	652/9	85.370	77.023
VI. Gain on ordinary activities before taxes	70/65	8.670	42.381
VIII. Extraordinary charges	66		-13.593
IX. Profit for the financial year before taxes	70/66	8.670	28.788
XI. Profit for the financial year	70/67	8.670	28.788
A. Profit to be appropriated	70/69	35.945	54.549
1. Profit for the year available for appropriation	70/68	8.670	28.788
2. Profit brought forward from the previous year	790	27.275	25.761
Loss brought forward from the previous year	690		
D. Profit to be carried forward	796/693	-35.945	-25.761

*For a better understanding of the accounts, salary expenses for nationals are included under IIC.
Published accounts show these under IIB.

BALANCE SHEET

ASSETS

		2008	2007
FIXED ASSETS	20/28	116.968	15.619
II. Intangible assets (annex II)	21	2.109	1.517
III. Tangible assets (annex III)	22/27	100.031	3.895
B. Installations, machinery and equipment	23	99.937	3.765
C. Furniture and vehicles	24	94	130
IV. Financial assets (annexes IV and V)	28	14.828	10.207
C. Other financial assets	284/8	14.828	10.207
2. Amounts receivable and cash guarantees	285/8	14.828	10.207
CURRENT ASSETS	29/58	1.605.609	1.641.739
VII. Amounts receivable within one year	40/41	741.144	1.192.529
B. Other debtors	41	741.144	1.192.529
IX. Cash at bank and in hand	54/58	852.850	446.790
X. Deferred charges and accrued income (annex VII)	490/1	11.615	2.420
TOTAL ASSETS	20/58	1.722.577	1.657.358

EQUITY AND LIABILITIES

Association funds	10/15	242.085	135.374
IV. Reserves	13	108.099	108.099
C. Untaxed reserves	132	108.099	108.099
D. Réserves disponibles	133		
V. Profit brought forward	140	35.945	27.275
Loss brought forward	141		
VI. Capital subsidy	15	98.041	
PROVISIONS AND DEFERRED TAX	16	126.000	
VII. A. Provisions for risk and charges	160/5	126.000	
4. Other risk and charges (ann. IX)	163/5	126.000	
DEBTS	17/49	1.354.492	1.521.984
IX. Creditors, amounts falling due within one year (annex X)	42/48	1.354.492	1.482.097
B. Financial debts	43	359.148	400.000
1. Credit institutions	430/8	359.148	400.000
C. Trade creditors	44	179.113	172.048
1. Suppliers	440/4	179.113	172.048
E. Taxes, salaries and social welfare contributions	45	103.488	94.447
1. Taxes	450/3	11.559	9.179
2. Salaries and social welfare contribution	454/9	91.929	85.268
F. Other debts	47/48	712.743	815.602
X. Accruals and deferred income (annex XI)	492/3		39.887
TOTAL LIABILITIES	10/49	1.722.577	1.657.358



AVOCA

STRUCTURE

ATS SANS FRONTIÈRES.

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Marc MAKWALA
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