THE BULGARIAN HELSINKI COMMITTEE (BHC) is an independent non-governmental organisation for the protection of human rights: civil, political, economic, social and cultural. In our work we place a special emphasis on protection of the rights of the most vulnerable groups in Bulgaria: ethnic minorities, underprivileged groups, persons deprived of their liberty, people in institutions, children, women. The objectives of BHC is to promote respect and support the protection of human rights, to lobby for bringing Bulgarian legislation in line with international standards, promote public debate on human rights issues and popularize the human rights cause among the public at large.

BHC was founded on 14 July 1992.

The organisation is registered at the Central Register of NGOs working in the public benefit at the Bulgarian Ministry of Justice (Certificate No. 001/12.07.2001).
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In 2015, the spheres of activities of the Bulgarian Helsinki Committee (BHC) were determined by the organisation’s strategic document, BHC Strategy Paper 2013-2018, and the Activity Plan for 2015. Both documents are endorsed by the BHC Board.

BHC implemented its activities in the framework of its five permanent programmes – two legal programmes, one monitoring programme, and two specialised programmes: Legal Defence Programme, Programme for Legal Defence of Refugee and Migrants, Research and Monitoring Programme, Campaigns and Communications, and Programming and Administration.

The variety of activities they carried out throughout the year range from human rights monitoring in closed institutions and innovative research to bold strategic litigation with far reaching consequences and assistance to the thousands of asylum seekers that fled to Bulgaria in 2015.

RESEARCH AND MONITORING ACTIVITIES

In 2015, the Research and Monitoring Programme of BHC conducted monitoring in different closed institutions, including social care institutions and residential alternatives for people with mental disabilities, prisons, pre-trial detention centres, childcare institutions and juvenile justice facilities. They prepared reports on fundamental rights and carried out a number of public and legal advocacy activities at local and international level.

Monitoring the process deinstitutionalization of residential care for adults with mental disabilities

BHC researchers carried out monitoring of social care institutions and residential community alternatives for adults with mental disorders. In 2015, researchers carried out 33 monitoring visits to a total of 25 specialized institutions and 68 community alternatives; some of the visits were carried out mental health experts. We monitored the quality of care for this vulnerable group in residential care, the quality of medical care and the unfolding of the deinstitutionalisation process.

As part of the project’s advocacy efforts, we carried out two round table discussions with state stakeholders on various problematic spheres established during the monitoring. We sent a position to the Ministry of Labour and Social Policy urging for the immediate closure of several institutions on account of bad living conditions and substandard care. According to BHC, life in these institutions amounts to inhuman and degrading treatment.

Women in prison study

In 2015, BHC carried out its first research entirely focused in the specific problems of women serving sentences in Bulgaria. The study has a special focus on the right to family life, pregnancy, birth and raising of children in the only women’s prison in Bulgaria.

BHC researchers made on the spot visits to the prison in Sliven and interviewed over 35 inmates from different social, medical and ethnic background, nationality and regime of serving the sentence.

The analysis of the findings together with the recommendations to the authorities were published in a special report available online at: www.bghelsinki.org. The BHC Campaigns and Communications Programme produced a compelling video with personal stories of inmates serving their sentences.
The main findings of the report include lack of a gender approach in the serving of the sentence, the existence of a single women’s prison in the country, severely restricted contacts with family and children, inadequate material conditions and treatment of inmates, including pregnant inmates and mothers with small children, massive practice of naked body searches, etc.

**European Prison Litigation Network**

The project is carried out together with six other NGOs in the period 2014-2016. In 2015, BHC was engaged in the preparation of a report on the Bulgarian system of protection of the rights of inmates, with a focus on inhuman and degrading treatment or punishment as a result of prison overcrowding/bad material conditions. An additional element of research was inmates’ assessment of the complaint’s mechanisms in prison. The report will be published in 2016.

Another important activity within the project was the organisation of four trainings for lawyers, judges, prosecutors, prison staff and NGO activists on penitentiary law and the rights of inmates through the case-law of the ECtHR.

**Study of procedural safeguards for vulnerable groups (suspected or accused) in the criminal process in Bulgaria**

In 2015, BHC carried out a study of compliance between Bulgarian law and practice and Recommendation 2013/C378/02 of the European Commission.

Researchers studied the relevant applicable law, visits to institutions, stakeholder interviews, gathering of statistical information. The project findings are currently being systematized and will be published in a report in 2016. Similar studies were carried out in Romania and Hungary.

**Study on excessive use of force by law enforcement officials against detainees**

In the period May-June, researchers carried out a study among inmates on the use of force by law enforcement officials during police or pre-trial detention. We surveyed 1,691 inmates across all prisons in the country about the details of their detention. The survey focused on excessive use of force during arrest and in detention. In addition, we studied access to a lawyer during police detention and at all stages of the pre-trial proceedings, access to a medical expertise and informing of a third party. The study was carried out in connection with the public statement issued by the Committee for the Prevention of Torture in relation to Bulgaria. The report is available online at: www.bghelsinki.org.

**Study on the situation with forced evictions of Roma in 2015**

In 2015, after a series of anti-Roma protests hundreds of people lost their homes as a result of acts of the state and municipal authorities’ actions for demolition of illegal Roma housing. A number of rights violations took place during these actions. BHC intervened from the beginning of the demolition, issued reports about the rights violations and informed the victims of their rights.

We carried out four visits to three locations affected by the evictions – Gurmen, Varna and Orlandovtsi. Gurmen became the scene of anti-Roma protests after clashes between ethnic Bulgarians and Roma. Local authorities started demolishing Roma houses; the process was documented; the victims were consulted.
In August 46 houses were destroyed in Varna’s Maksuda district in one of the most wide scale evictions carried out by Bulgarian authorities. BHC undertook a series of public advocacy activities to alert about the human rights violations taking place. During the evictions, BHC was in constant communication with international organisations regarding the forced evictions – OSCE, CoE Human Rights Commissioner, Amnesty International.

**Domestic and international advocacy**

In January 2015, ECtHR delivered a judgement in the pilot Neshkov and Other v. Bulgaria. BHC submitted a third party intervention in it and provided legal representation to one of the applicants. In the following months, we took part in the discussions in relation to the implementation of the general measures ordered by the Court.

In 2015, the Monitoring and Research Programme provided legal aid in connection with several cases that raise issues of priority to BHC. The cases concern: legal action aimed lifting guardianship of a former client of a sheltered house; two separate legal actions in connection with the beating by prison guards of foreign national inmates in Sofia Prison. In some cases we informed the National Preventative Mechanism which also carried out an inspection.

In 2015, BHC joined the efforts of the child rights Coalition 2025 with 15 other domestic child rights NGOs in advocating for a sustainable deinstitutionalization process.

During the year, programme also worked on a number of cases at ECtHR. These include: two applications of violation of the right to freedom of association of Bulgarian Macedonians; refused transfer of a foreign national inmate; two cases of violation of the right to personal liberty and security, as well as of children placed in special or reform institutions; violation of the right to personal and family life of a family threatened with demolition of their only home; violation of the right to family life of a mother whose child was abducted by her former spouse and who is not given access to her child; violation of the right to personal liberty and security of a foreign national with an expulsion order to Syria; voting rights of inmates. ECtHR prioritized several of these applications and issued interim relief measures in one.

**Participation in working groups at the Ministry of Justice**

During the year, the programme was invited to take part in a two working groups in connection with problems in the penitentiary system. The first working group was formed in connection with the recommendations of the Committee on the Prevention of Torture after a visit in 2014. It dealt with imprisonment and preparation of recommendations for reform of the current legislation. It ended with the elaboration of concrete proposals for reform of the Execution of Sentences Act. In May 2015 the working group mandate was widened to include work on the general measures in Neshkov and Others v. Bulgaria. The second working group was connected with reform of juvenile justice. The work was not finalised by year’s end.

In 2015, BHC also took active part in the working group in connection with reform in the means for support of people with lifted guardianship. It failed to be tabled in parliament on account of opposition from members of the academia.

**International advocacy**
In July 2015, BHC prepared an alternative report in the rights of the child in the period 2006-2015 and sent it to the UN Committee on the Rights of the Child. The report highlights the main issues in relation to child protection in Bulgaria: lack of disaggregated data about children in Bulgaria by age, disability, gender, risk; lack of legislation on the hearings and participation of children in decision-making; lack of earmarked financing for priority national programmes, strategies and action plans; lack of a clear mechanism and body for independent effective monitoring for child rights; ineffective deinstitutionalisation and educational integration of children with special needs and children from ethnic minorities; ineffective access to healthcare; stalled reform for children’s and juvenile justice; lack of equal educational opportunities for children from ethnic minorities; lack of adequate social assistance for vulnerable groups of children and their families. After the session, the UN Committee on the Rights of the Child sent a list of issues to the Bulgarian government, which reflects all problems in child protection put forward by the domestic NGOs.

We are in the process of drafting an alternative report on the rights of people with disabilities, which is due to be presented before the UN Committee on the Rights of People with Disabilities.

STRATEGIC LITIGATION AND LEGAL ADVOCACY

The BHC Legal Defence Programme (LDP) is one of two BHC specialised legal programmes and the prime programme that is engaged in strategic pro bono litigation and legal advocacy. In 2015, it was engaged in litigation before the domestic and international legal fora, it brought cases before the domestic equality body, and continued advocating for upholding the highest human rights standards through ex officio briefs before the highest court in Bulgaria and other domestic public bodies.

Developments in the joint BHC-Prosecutorial inspections in institutions for children with mental disabilities

In 2015, LDP continued monitoring the developments in the 241 pre-trial proceedings initiated by the Prosecution. The proceedings were launched after joint inspections carried out by BHC and the Office of the Prosecutor General in 2010 established 238 child deaths between 2000 and 2010 of children with mental disabilities placed in state institutional care. According to BHC researchers and experts, two-thirds of these deaths were preventable; none were prosecuted.

LDP monitored the developments in all pre-trial proceedings and appealed their terminations. As at January 2016, the vast majority of pre-trial proceedings, or 90% of all cases, have been terminated by prosecutors or have concluded with refusals to initiate criminal proceedings. At present, just 5% of all pre-trial proceedings are still pending decision.

For the five years that the Prosecution has been carrying out the pre-trial proceedings, not a single indictment order in connection with a child death has been introduced to court. After exhaustion of domestic remedies (final judgement of the Supreme Court of Cassation), BHC began filing applications on behalf of the children as an NGO before the European Court of Human Rights (ECtHR). After the historic judgment in Campeanu v. Romania, supported by BHC with a third party submission that allowed public interest NGOs to file applications without “next-of-kin” status, we are continuing our efforts to secure justice for the child victims of state neglect and abuse before the Court. Fourteen applications have been shortlisted and are being lodged with the Court presently. (More information in available in the International litigation section below.)
Domestic litigation in connection with human rights abuses

In 2015, LDP continued filing strategic cases before the domestic judicial and quasi-judicial bodies and engaged in a focused manner in the sphere of discrimination on the basic grounds such as ethnicity, religion, gender, disability, etc.

- **Cases on the grounds of ethnicity and religion**

LDP undertook a number of cases addressing strategic spheres of advocacy in line with the *BHC Strategy Paper 2013-2018*. These include protection against criminal hate speech (xenophobic, Islamophobic, anti-refugee hate speech by journalists, politicians) and hate crimes.

In September, the Bulgarian equality body, the Commission for Protection against Discrimination, delivered a decision in a case filed by LDP against a popular journalist in connection with Islamophobic and xenophobic hate speech. The final decision of the Supreme Administrative Court is pending. In a case that raises similar issues regarding the same journalist in connection with calls for eugenics and sterilization of certain groups (Roma, child molesters, criminals), the Sofia District Prosecution refused to press charges. The decision was appealed and is pending before the higher-ranking prosecution.

In the case against Magdalena Tasheva, MP, from the right-wing Ataka party, in connection with extreme anti-refugee rhetoric, LDP undertook action before the equality body. The decision is pending.

Sofia District Prosecution terminated the pre-trial proceedings in connection with social media content calling for violence against Syrian refugees and incitement to discrimination and hatred. The decision was appealed.

In April, Sofia City Prosecution overturned the refusal of the Sofia District Prosecution to initiate proceedings on the signal lodged by LDP in connection with anti-Roma articles and media statements of a popular journalist. The case is pending.

In March, Sofia District Prosecution terminated the pre-trial proceedings in connection with distribution of xenophobic banners against refugees in Bulgaria at soccer games. The decision was terminated, Proceedings are pending.

The case undertaken on behalf of a coloured woman who was beaten by skinheads in Sofia concluded before the domestic courts. At the request of LDP, the prosecutor general filed a request before the Sofia Appellate Court to renew the case owing to the victim’s exclusion from the court proceedings. The request was turned down and the case was brought before ECtHR.

In 2015, LDP filed numerous other signals before the prosecution and provided legal assistance to victims of ethnic discrimination. We are about to file a case on behalf of Bulgarian Roma against a Bulgarian politician and MPs on account of his extreme anti-Roma statements that constitute harassment and incitement to discrimination. In the coming year we will also cessate the prosecution on behalf of a Romani man against an online media that allowed the publishing of extreme anti-Roma commentaries calling for violence against the Roma community.

- **Cases on the grounds of gender and sexual orientation**

Throughout the year, LDP worked on a number of cases involving discrimination on the grounds of gender and sexual orientation. Litigation is currently underway in connection with discriminatory and derogatory statements made by a popular journalist to women; public calls in the social media inciting to violence against the participants in the 2014 Sofia Pride; and election campaign slogans of a male
candidate in the 2015 local elections that presented women in a humiliating light implicating they were unable to handle public duties.

- **Mental disability rights**

LDP undertook the defence of people with mental disabilities that were victims of discrimination by public bodies. One of the cases concerns discrimination of an inmate with a mental disorder by the Burgas prison administration (resp. Ministry of Justice), by subjecting him to degrading treatment by restricting his access to specialized care after self-injury and attempted suicide. The case is pending before the Supreme Administrative Court.

Another case represented by LDP concerns sexual abuse carried out against a man with a mental illness in a social case institution by a member of staff; the case was established during a BHC monitoring visit in the institution and was not effectively addressed by the institution staff and the prosecution. The pre-trial proceedings are pending. Another case of physical and mental abuse against a client of the same social care institution is pending before the Supreme Prosecution of Cassation.

- **Human rights defenders**

In 2015, in retaliation for public advocacy for human rights, far-right groups carried out a series of acts threatening human rights defenders. BHC staff, including its chair, became the victims of threats and acts of hooliganism from such groups. Far-right groups issued calls to ban the BHC. Later in the year, LDP undertook legal action before the prosecution on behalf of a human rights defender who was subjected to systematic harassment and stalking by a former member of the ultranationalist organisation the Bulgarian National Union.

- **Other legal work in defence of human rights protection**

LDP provided legal support to Roma families in danger of losing their only homes as a result of involuntary evictions in the city of Stara Zagora. In March, LDP filed three complaints to the Elin Pelin District Prosecution in connection with information about sexual and physical abuse of children from the Doganovo childcare institution. An investigation is currently underway.

In September 2015, LDP undertook the defence of a minor, the victim of a repeated gang rape; a pre-trial investigation is currently underway.

In a decision of fundamental importance, in October 2015 the Supreme Administrative Court issued a judgement against the State Agency of National Security (SANS) in favour of BHC. The Court instructed the Agency to provide the BHC with statistical information (as requested two years earlier under the Access to Public Information Act) on the number of requests for use of special surveillance means submitted to the court, the number of requests granted and the number of individuals against whom special surveillance means were used in 2013. Notwithstanding the Supreme Court decision, SANS again refused to provide the requested information on the number of individuals against whom special surveillance means were used. A second case has been lodged with the Supreme Administrative Court to declare the latest refusal null and void.

**Litigation before ECtHR**

Bulgarian Helsinki Committee, 2016
In 2015, the programme continued its international litigation efforts aimed at providing strategic anti-discrimination protection through judgements of the European Court of Human Rights. Legal work was carried out in connection with political hate speech and hate crimes, inhuman treatment.

In February 2015, ECtHR held Bulgaria accountable for violence over representatives of ethnic and religious minorities in two important cases where legal representation was provided by LDP. Karaahmed v. Bulgaria concerns the case of a Muslim victim of anti-Muslim aggression from activists and MPs from the right-wing Ataka Party during a 2013 protest against calls for Friday prayer at the Sofia mosque. The Court held that the Bulgarian authorities had not reacted effectively to the violence and found a violation of Article 9 of the European Convention on Human Rights.

In the second case – that of the shooting of a Romani man by the police – ECtHR established a violation of Article 2 (right to life). ECtHR held that the authorities had not attempted to establish the facts of the case, failing to conduct an effective and impartial investigation into the shooting and thus provided impunity for the police officer who shot the victim at close range in the back of head.

In September 2015, LDP filed an application before the ECtHR on behalf of a woman of African origin who was attacked by skinheads in Sofia. In its application, LDP claims that the woman was the victim of a bias-motivated crime that was disregarded by the Bulgarian prosecution and court.

In May 2015, LDP filed an application on behalf of a Romani man against extreme political hate speech against Roma that took place during political party’ election campaign in 2013. The political agenda constitute degrading treatment of the Roma community by representing the Roma as non-humans that ought to be subjected to the will of the Bulgarian majority and segregated in camps where they would be placed for exhibit and entertainment of foreign visitors, not unlike a ‘human zoo’. The Bulgarian prosecution refused to investigate the racist political hate speech.

LDP provided representation before ECtHR to a politician of Turkish origin in connection with a ban to use his mother tongue in an election campaign. An application was filed in connection with allegations of inhuman treatment and abuse of an inmate by the administration of the Varna prison.

In connection with the child deaths established in 2010 in the course of the joint inspections carried out by BHC and the Prosecution across 25 childcare institutions for children with mental disabilities, so far LDP has filed four applications before the Court. In early 2016 we provided a counter-memorial in connection with two of the applications (joined by the Court in one). One of the victims died as a result of perforation of the stomach; doctors removed 25 shoe soles, 8 rags, 3 sponges, 6 socks, 3 pieces of paper and 3 stones each measuring 3-4 cm in a surgery that was unable to save the girl’s life. The second victim died of the most severe form of malnutrition – marasmus.

In early 2016, the fourth application was filed before the Court on behalf of a child that died as a result of neglect and lack of medical care. The child was abandoned when she was 2 years old in the Petrovo institution for children with mental disabilities. Lack of proper care and adequate medical care lead to the child’s death from severe malnutrition. The domestic investigation in connection with her death was partial and ineffective.

LDP is also representing before the Court a victim of public incitement to hatred and organised armed attacks against foreigners, predominantly of Syrian origin, seeking asylum in Bulgaria. The calls for violence were issued by political activists of the far-right groups.

Legal and public advocacy
In 2015 LDP popularized its activities through a number of media participations on television, radio and expert articles in the press. LDP director gave interviews in support of judicial reform; in connection with various human rights issues and BHC strategic legal victories; sent an open letter to the chairs of the parliamentary commissions working on the draft Attorney’s Act that would have severely restricted access to legal aid, included that provided by public benefit NGOs, and presented the position in parliament. An open letter sent in December 2015 to prime minister Boyko Borissov critiseed the halting of the judicial reform. The letter was widely quoted in the media and received great media coverage.

Gross violations, including sexual and physical abuse of children in institutions and the failure of the authorities to act, were discussed on one of the most watched talk shows, the Slavi Trifonov Show.

The BHC Legal Defense Programme undertook a series of legal advocacy initiatives, before the President of Bulgaria, in connection with legislation that violates the principles of use of force in the conditions of absolute necessity.

A very important achievement was the invitation to the LDP by the deputy chair of the Supreme Court of Cassation to draft a position before the General Assembly of the Criminal Section of the Court on Interpretive Case no. 3/2015 concerning the prohibition of duplicating criminal and administrative responsibility in the existence of identical facts. The final decision included all of the positions in LDP director’s position.

**Seminars, participation in expert meetings, delivery of trainings**

In November 2015 LDP director Margarita Ilieva was invited by the Association of Bulgarian Administrative Judges to deliver a practical lecture on protection from discrimination.

**REFUGEE AND MIGRANTS’ LEGAL PROTECTION PROGRAMME**

In 2015, the Refugees’ and Migrants’ Legal Protection Programme continued its activities started 20 years ago with the chief support of the UNHCR. The programmes’ activities include monitoring and assessment of the refugee status determination procedures, the procedures for granting international protection. The programme was also engaged in border monitoring and monitoring of administrative centres for detention of foreigners. It also engaged in strategic cases before the domestic authorities.

The programme’s chief activities are directed to the creation of legal standards for protection of refugees and safeguarding the main rights of migrants, as well as advocacy and lobbying for drafting of legislation with practical guarantees for protection of fundamental human rights.

The programme carries out its work on the basis of several permanent institutional agreements with the UNHCR (from 1994), with the State Agency for Refugees (from 1998), with the Border Police General Directorate (from 2005) and with the Migration Directorate from 2007.

The programme provides legal consultations, legal interventions before the administration through its permanent reception offices in Sofia and Svilengrad and through legal reception rooms at the registration centres at the State Agency for Refugees (in Sofia, Harmanli, Banya, and Pastrogor). Permanent border monitoring was carried out in the places for police detention at the main border...
point of entry on the Bulgarian-Turkish border, Kapitan Andreevo, as well six other border check points, including Sofia airport. Periodic and ad hoc monitoring was also carried out on the main exit borders with Serbia and FYROM.

The programme was also engaged in monitoring of the special homes for temporary accommodation of foreigners in Sofia and Ljubimets, near Haskovo. In 2015, programme staff started monitoring the newly-opened centre in Elhovo for short-term detention of foreigners. The programme appealed acts of the administration and access to court of asylum seekers and illegal migrants in order to ensure the exercise of their right to an effective means of protection, as well as pro bono representation before the regional administrative courts and the Supreme Administrative Court in case of serious violations of material and procedural rights.

In 2015, in line with the principle of prohibition of refoulement under Article 33 of the Geneva Convention, the programme carried out 449 border visits and provided legal aid for filing an asylum application and access to territory to 14,789 asylum seekers at the border (of which 1,127 unaccompanied minors). The programme also monitored Dublin transfers from and to other EU member states. Throughout 2015, we monitored 252 out of 262 Dublin transfers.

During the year, the programme also monitored the implementation of the principle of access to procedure in line with Article 6 of the Asylum Procedures Directive from the places for detention of illegal migrants – the so called special homes for placement of foreigners (a total of three across the country), where we carried out a total of 268 visits. As a result of these visits the programme was able to provide legal aid for access to procedure to a total of 12,150 asylum seekers in the special homes. They were assisted in filing protection applications before the administration of immigration police. Amongst them, BHC identified and assisted 121 vulnerable individuals (121 individuals from other categories – pregnant women, people with disabilities, single parents).

During the year, the two offices of the programme in Sofia and Svilengrad operated daily legal reception rooms, which provided 2,643 legal consultations in relation to 2,051 individuals.

The programme was also engaged in monitoring the proceedings in the cases carried out by the State Agency for Refugees with the objective to safeguard minimal standards for the evaluation of the asylum application and for granting international protection. The programme carried out 529 procedural activities in international protection proceedings.

We filed 223 cases before the administrative courts against refusals issued by the State Agency for Refugees on asylum applications. The programme ensured representation of asylum seekers in 49 cases before the courts and secured 32 successful appeals.

In 2015, the Programme filed 312 strategic lawsuits, including on behalf of 26 unaccompanied minors. 106 cases were successful, 66 were ruled not in favour of the clients, and the remaining 140 are still pending.

In 2015, the programme provided legal aid, representation and consultations to a total of 30,107 beneficiaries.

During the year the programme drafted its traditional specialized reports – the Annual Border Monitoring Report and the Annual Status Determination Proceedings Report. Both documents contain recommendations to the government and the state bodies geared toward the undertaking of specific measures and proposals for reform of legislation.

The programme also prepared the annual revision of the report for Bulgaria published in the AIDA
information database and commissioned by the European Council of Refugees and Migrants.

During the year we carried out two trainings in refugee law for over 70 legal aid lawyers. The trainings were carried out with the co-operation of the Centre for Training of Lawyers at the Supreme Judicial Council. We also carried out three trainings for staff of the General Directorate Border Police together with the UNHCR.

CAMPAIGNING FOR HUMAN RIGHTS

The Campaigns and Communications Programme is responsible for developing and implementing the BHC campaign and media strategies, for the development of outreach and mobilisation strategies and public campaigns. It has the primary role in the design of all activities connected with the dissemination, visibility and impact of all BHC activities.

Visibility and social media work

In 2015, the BHC Campaigns and Communications Programme continued its work on implementing the BHC communications strategy. We engaged in media-related issues such as answering media inquiries, preparing press releases, news, and statements, briefing journalists, promoting stories, and maintaining the website and all social media channels, developing innovative campaign activities to achieve policy change; preparing and disseminating reports both nationally and internationally; coordinating the organisation of various events from conferences to seminars; coordinating the organisation’s fundraising strategy.

During the year, the programme published nearly 80 press releases, statements or news articles regarding the organisation’s human rights work. The programme distributed a monthly newsletter with current information on our reports, cases and campaigns. Subscribers increased by 26% from January 2014 (currently 960).

In 2015, the programme organised three press conferences (for the presentation of the annual human rights report, report on police brutality and the public launch of the campaign Childhood without Bars). We are co-organised several special events.

The programme maintained the BHC website (in Bulgarian and English), www.bghelsinki.org, and the BHC special websites. It also updated the BHC social media profiles (Facebook, Twitter, YouTube, LinkedIn). As of January 2015, the BHC Facebook profile had nearly 6,300 followers (an increase of 17% from 2014), Twitter – 960 followers (26% increase from 2014), LinkedIn – 136 followers (46% increase from 2014).

In 2015, we introduced a new approach to our social media visibility. The programme introduced a new social media strategy and hired a social media manager to deal with the numerous enquiries/signals BHC receives via Facebook, as well as attempt to curb hate speech. In addition, the team emphasized on generating more of its own shareable content such as visuals and took on a more educational approach to raise awareness regarding important human rights issues. We published a number of infographics that aim to present in an engaging and understandable language more specialist human rights information (an example infographic on the functioning of the European Court of Human Rights is available here: http://www.bghelsinki.org/bg/novini/press/single/infografika-evropejski-sd-po-pravata-na-choveka-osnovna-informaciya/).
Public advocacy campaigns

Throughout the year we organised a number of human rights campaigns on various issues of interest to human rights protection.

In March, we co-organised for the third year in a row the Walk a Mile in Her Shoes event. The campaign was part of an international initiative in which men walk a mile wearing women’s shoes to raise awareness about gender equality issues. This year’s focus was sexual and domestic violence against women. BHC is co-organizer of the campaign and supported it with the creation and maintenance of the campaign website, production and dissemination of materials, including visuals and four videos in support of the campaign.

In May, we joined the global campaign to end immigration detention of children, End Immigration Detention of Children, which is still an issue in Bulgaria. For June 1, International Children’s Day, and June 20, World Refugee Day, we created visuals, translated materials and conducted media work.

In 2015, we participated for the fourth consecutive year in the organising committee of the Sofia Pride - the largest event supporting human rights protection in Bulgaria and a milestone for the visibility of LGBTI people. Between 1,500 and 2,000 people participated in this year’s event. The team was responsible for communication with the authorities, including the municipality and police, on the organization of pride, participated in the preparation of media materials and videos, and managed the website and social media event. This year’s focus was discrimination against LGBTI people in education. The team prepared a detailed declaration for non-discrimination of LGBTI people in education. It was open for signature by NGOs and political parties.

Campaign “Childhood without Bars” (September) – The campaign calling for juvenile justice reform in Bulgaria was launched in September 2015 but the preparation for the campaign continued during the period March and August. The team created a coalition of three prominent NGOs working in the field of children’s rights, developed and executed a communications and campaign strategy, prepared campaign materials, including personal stories, created visuals such as infographics, illustrations and banners, worked on video post-production (a series of three videos on the life inside social-pedagogical and correctional boarding schools), prepared and disseminated press materials and ensured media partnerships.

The campaign began in September with a press conference and a petition calling for a new law on juvenile justice that collected nearly 5,000 signatures. In November, the team took part in a youth forum VOICE IT where they interacted with teenagers on the topic of juvenile justice.

Media projects

During the year we continued our collaboration with the Darik Foundation in connection with the weekly anti-discrimination programme “Give Me the Right!”. The one-hour programme is aired on the national Darik Radio with an estimated audience of 1,2 million listeners. Through our Campaigns and Communications Programme we take part in the planning of content and selection of topics and
guests. During the year, we assisted the programme to hire select and hire interns, representatives of ethnic, religious or sexual monitories to undergo media internships.

BHC organised the Obektiv Discussion Club – a bi-monthly live discussion on current human rights topics – in collaboration with the Red House Centre for Culture and Debate. Panelists selected by the BHC (experts, human rights activists and representatives of institutions), discussed a variety of human rights issues ranging from discrimination of Roma, exclusion of people with mental disorders from community life to reform in juvenile justice. The events are open to the public and documented with audio recordings and photographs.

In 2015, we started a major redesign of our website and we expect to launch it in 2016. The new website is expected to greatly enhance our fundraising, public outreach capacity and impact of our activities.

During the reporting period, we prepared and launched a specialised website dedicated to children’s rights: www.deca.bg. The website, which consolidates all our child rights work, contains relevant news, materials targeting a non-professional audience and experts, as well as campaigns regarding children’s rights.

**HUMAN OF THE YEAR 2015 ANNUAL HUMAN RIGHTS AWARD**

On 10 December 2015 – Human Rights Day - we presented the Human of the Year Awards. The awards honour outstanding contribution to human rights through innovative, constructive acts that set a precedent in the human rights sphere and are a factor for public development. This year’s jury included members such as award-winning novelist Georgi Gospodinov and Bulgarian Donors Forum Director, Krasimira Velichikova.
The awards were set up in 2008 to acknowledge the bold judgement of a panel of judges from the Bulgarian Supreme Court who paved the way for equality for people with special needs in their access to environmentally-accessible public buildings. Since then, the awards have grown to be recognized as one of the prime domestic human rights events.

In 2015, we received 44 eligible nominations covering the sphere of human rights and environmental protection, animal welfare and social charity work. The eight-member jury gave the award to Daniela Mihailova from the Equal Opportunities Initiative for her work in advocating for the rights of Roma threatened with imminent demolitions of their only homes in Varna. Victor Lilov and the Volunteers in the Refugee Project and Jill and Saidie Classby received runner up awards, for their active and bold work advocating for the rights of the LGBTI community, ethnic minorities and support for asylum seekers fleeing conflict areas. The Audience award, for which members of the public could cast their votes online, went to Svilen Cheshmedzhiev from the Bulgarian Association for the Protection of Birdlife.

The award special site provides more information on the awards, winners, nominees and voting process: www.humanoftheyear.org.

**INSTITUTIONAL DEVELOPMENT AND FUNDRAISING IN 2015**

The BHC programme tasked with administrative issues, institutional development and fundraising is the Programming and Administration Programme. Staffed by a small team of four, and assisted by the external accounting firm, Staneva, Zhelkova and Georgiev Ltd., the programme provided support to all BHC programmes connected with administration and general coordination, human resources management, technical and logistics support, organisation of events, accounting.

Programme staff ensures the initial contacts with individuals filing complaints at BHC; they assist the contacts with journalists in connection with press releases and other BHC publications. They have the primary role in organizing all BHC public events, seminars and conferences.

The programme is responsible for ensuring sound and transparent reporting to the Bulgarian financial institutions and ongoing communication with BHC public and private donors. The programme also reports to the Ministry of Justice in connection with BHC activities in the public benefit.

BHC has introduced a double-tier system of financial accountability and control. Everyday financial operations are performed by the external accounting firm. As a second tier, financial accountability is ensured by the annual audits of income and expenditure performed by an independent auditor – RSM BX Ltd. (ISO 9001:2008 certified by DEKRA Certification GmbH, Stuttgart, Germany). BHC has carried out independent audits of its finances since 1998.

**Donors and Finances in 2015**

In the year 2015 we managed to carry out our activities thanks to the continued support of BHC’s donors, particularly those who have expressed their continued confidence in the organisation through core support. This type of funding allows us to be flexible and creative in our projects and respond promptly to human rights concerns in the dynamic human rights situation.
During the year, we relied on the core/institutional funding of: the Oak Foundation, the Open Society Institute, the United Nations High Commissioner for Refugees and the Leon Levy Foundation. We would specifically like to thank these donors for their continued support.

We strengthened existing partnerships with long-term donors such as the UNHCR who supported ad hoc emergency projects in a dynamic situation with a large influx of asylum seekers. We would also like to thank all our other donors for the indispensable part they played in the achievements described above:

- EEA Grants, which funded very important work focusing on adults with mental disabilities in state residential care and the emerging new alternatives;
- European Commission, which funds joint work with several European NGOs, of which BHC is a partner in development of a Letter of Rights;
- Open Society Institute, by virtue of a small, but essential grant, allowed us to carry out important studies on excessive use of force by law enforcement officials and the first ever study of the situation of women in detention in Bulgaria;
- European Programme for Integration and Migration that supported our work in connection with refugees and migrants.

In 2015, we also tried to diversify funding sources so as to reduce the risk of financial dependence on a limited number of donors. Throughout the year, we submitted several proposals for funding before potential new donors and action grants before the European Commission, in the spheres of child rights, anti-bullying, equality protection assessment, which were however not successful. Work on diversification will continue in 2015.

The total amount of funds spent in relation to BHC activities in 2015 totalled 550,000 EUR. The BHC annual independent auditor report and financial report were finalised in March 2016. The independent audit was performed by RSM BX Ltd.

In addition, we received pro bono support from:
- The French Institute – Sofia, which generously provided us with premises for the ceremony for the Annual Human of the Year Award 2015;
- The Red House for Culture and Debate – Sofia, which provides the premises for our joint work in organising the bi-monthly human rights public discussions, Obektiv Discussion Club;
- All our Media Partners who supported our work and helped us reach the wider public.

**BHC STAFF IN 2015**

In December 2015, BHC had 39 full-time and part-time staff members. Led by Board Chair Krassimir Kanev, they worked in five permanent programmes:

**Research and Monitoring Programme** activities were implemented by:
Adela Katchaunova (staff attorney),
Antoaneta Nenkova (researcher),
Elitza Gerginova (legal researcher),
Diliana Angelova (legal researcher),
Kaloyan Stanev (researcher),
Krassimir Kanev (director),
Slavka Kukova (legal researcher),

Bulgarian Helsinki Committee, 2016
Stanimir Petrov (researcher),
Zhenya Ivanova (researcher), and
Damyana Veleva and Lora Milanova (volunteers).

**Legal Defence Programme** activities were implemented by:
Blagovesta Lambreva (legal consultant),
Borislav Dimitrov (legal consultant),
Elena Krasteva (legal consultant),
Margarita Ilieva (LDP director, head attorney),
Mirela Zarichinova (legal consultant),
Radoslav Stoyanov (media/legal advocacy consultant).

**Refugees’ and Migrants Legal Protection Programme** activities were implemented by:
Antoaneta Dedikova (legal consultant),
Desislava Tianeva (legal consultant),
Diana Hristova (profiler, Sofia city refugee centres)
Dimitar Slavov (staff attorney),
Elitsa Sekulova (legal consultant),
Georgi Toshev (staff attorney),
Georgi Voinov (legal officer),
Elitsa Sekulova (financial officer),
Iliana Savova (director),
Katya Dimitrova (legal consultant),
Mariana Andreeva (staff attorney),
Mariana Nikolova (staff attorney),
Plamen Bozhilov (staff attorney),
Plamen Zhelev (staff attorney),
Radostina Stefanova (staff attorney),
Valentina Nielsen (staff attorney),
Zdravko Ivanov (profiler, Harmanli reception centre), and
Emilia Mihailova, Ljudmila Yaneva, Mlhaela Mihailevsk, Maha Mahmud, Ibrahim Djaradat and Ali Djaradat (interpreters).

The activities of the **Campaigns and Communications Programme** were implemented by:
Andrei Getov (multimedia officer),
Radoslav Stoyanov (campaigns and communications officer),
Radostina Georgieva (campaigns and communications officer),
Svetla Baeva (director),
Yana Buhrer Tavanier (special projects consultant).

**Programming and Administration** activities were carried out by:
Asya Koleva (administrative assistant),
Iva Raynova (administrative assistant, *until October*),
Desislava Simeonova (programme director),
Krassimir Gegov (1976 - 2015) (technical assistant),
Severina Petrova (accountant clerk, *from October*),
Sibila Borisova (administrative manager, *until September*).
Zhelkova, Staneva and Georgiev Accounting Office (Veronika Stoyanova, Petya Krasteva and Evgeni Kolev (*until September*)) provided accounting services.
BOARD AND MANAGEMENT

BOARD

BHC activities are governed by a General Assembly (Board), which is the supreme governing body of the organisation. In 2015, the members of the General Assembly were:


EXECUTIVE COMMITTEE

The Executive Committee is elected by the Board and manages the overall activities of the organisation. Members of the Executive Committee (mandate March 2016 – March 2018) are: Krassimir Kanev, chair of the Board, Yana Buhrer Tavanier, deputy chair, Dessislava Simeonova, Georgi Bankov and Iliana Savova.
INDEPENDENT AUDITOR’S REPORT

TO
THE MANAGEMENT OF
ASSOCIATION BULGARIAN HELSINKI COMMITTEE

Report on the Annual Financial Statements

We have audited the accompanying annual financial statements of ASSOCIATION BULGARIAN HELSINKI COMMITTEE, which comprise the statement of financial position as at December 31, 2015, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management’s Responsibility for the Annual Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the annual financial statements present fairly, in all material respects, the financial position of ASSOCIATION BULGARIAN HELSINKI COMMITTEE as of December 31, 2015, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Report on Other Legal and Regulatory Requirements

Under the requirements of article 38, paragraph (4) of the Bulgarian Accountancy Act we should also express an opinion on the Annual Management Report. We took into consideration the contents of the applied unconsolidated Management Report for the period ending on December 31, 2015, prepared by the Management of ASSOCIATION BULGARIAN HELSINKI COMMITTEE. The Annual Management Report is prepared in accordance with promulgations of article 33, paragraphs (1) and (2) of the Bulgarian Accountancy Act. Management is responsible for the preparation of this Report.

In our opinion the unconsolidated financial information presented in the Annual Management Report as of 31 December 2015 corresponds in all material respects to the financial information represented in the unconsolidated annual financial statements for the same reporting period.

Specialized Audit Enterprise:
RSM BULGARIA Ltd.

Manager:
IZABELA DZHALAZOVA

Registered Auditor in charge:
IZABELA DZHALAZOVA

11 March 2016
Sofia, Bulgaria
### Profit and Loss Statement
from business activity

Association: Bulgarian Helsinki Committee

**2015**

<table>
<thead>
<tr>
<th>Name of costs</th>
<th>Amount (thousands)</th>
<th>Name of revenues</th>
<th>Amount (thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current year</td>
<td>Previous year</td>
<td>Current year</td>
</tr>
<tr>
<td></td>
<td>1</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>A. EXPENSES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales net revenues including:</td>
<td>7</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Other income</td>
<td>7</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Total revenue from operating activities</td>
<td>7</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Total revenue from ordinary activities</td>
<td></td>
<td></td>
<td>7</td>
</tr>
<tr>
<td>Loss from ordinary activities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting profit</td>
<td>7</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Accounting loss (total revenue - total costs)</td>
<td>7</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Profit</td>
<td>7</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Loss</td>
<td>7</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>7</td>
<td>12</td>
<td>7</td>
</tr>
</tbody>
</table>

**Date:**
Sofia, 2 March 2016

**Computer:**
Alexander Georgiev

**Manager:**
Krasimir Tents

**Audit:**
Sofia, 1 March 2016

Bulgarian Helsinki Committee, 2016
### Profit and Loss Statement

from non-business activity

**Association Bulgarian Helsinki Committee**

**2016**

<table>
<thead>
<tr>
<th>Name of costs</th>
<th>Amount (thousand)</th>
<th>Name of revenues</th>
<th>Amount (thousand)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current year</td>
<td></td>
<td>Previous year</td>
</tr>
<tr>
<td><strong>Operating expenses</strong></td>
<td></td>
<td><strong>Operating revenue</strong></td>
<td></td>
</tr>
<tr>
<td>Administrative costs</td>
<td>1 935</td>
<td>A. Revenue of regulated activities</td>
<td>1 935</td>
</tr>
<tr>
<td>Total Operating expenses</td>
<td>1 935</td>
<td>Revenues from donations under condition</td>
<td>973</td>
</tr>
<tr>
<td><strong>Financial expenses</strong></td>
<td></td>
<td>Membership fees</td>
<td>1</td>
</tr>
<tr>
<td>Losses from foreign exchange</td>
<td>7</td>
<td>Total operating revenue</td>
<td>1 935</td>
</tr>
<tr>
<td>Other financial expenses</td>
<td>3</td>
<td><strong>Financial income</strong></td>
<td>973</td>
</tr>
<tr>
<td>Total financial expenses</td>
<td>10</td>
<td>Gains from foreign exchange</td>
<td>1</td>
</tr>
<tr>
<td>Total costs</td>
<td>1 945</td>
<td>Total financial income</td>
<td>11</td>
</tr>
<tr>
<td>Profit</td>
<td>12</td>
<td>Profit (LOSS) from business activity</td>
<td>7</td>
</tr>
<tr>
<td>Total</td>
<td>1 957</td>
<td>Total revenues</td>
<td>989</td>
</tr>
<tr>
<td></td>
<td>984</td>
<td>Total (Total revenue + Loss)</td>
<td>984</td>
</tr>
</tbody>
</table>

**Date:** Sofia, 3 March 2016

**Compiler:** Alexander Georgiev

**Manager:** Kiro Todorov

**Stamp:** Sofia
# Balance Sheet

**Association Bulgarian Helsinki Committee**

**Date:** Sofia, 2 March 2016

**Compiler:**

**Manager:**

**Accounting firm:**

### Assets

<table>
<thead>
<tr>
<th>Division, groups, articles</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Current assets (net)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land, buildings, etc.</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Other assets</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Total for group A</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>B. Inventories</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Production and goods, etc.</td>
<td>7</td>
<td>6</td>
</tr>
<tr>
<td>- good</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>Total for group B</td>
<td>10</td>
<td>8</td>
</tr>
<tr>
<td>C. Current assets (net)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Other cash, including</td>
<td>9</td>
<td>11</td>
</tr>
<tr>
<td>Unrestricted accounts</td>
<td>531</td>
<td>506</td>
</tr>
<tr>
<td>Contributions</td>
<td>12</td>
<td>11</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>12</td>
<td>11</td>
</tr>
<tr>
<td>TOTAL FOR GROUP C</td>
<td>553</td>
<td>1,072</td>
</tr>
</tbody>
</table>

**TOTAL FOR SECTION C:** 553, 1,072

**D. Expenses for future periods:** 372, 1,250

**AMOUNT OF ASSETS:** 920, 2,332

### Liabilities

<table>
<thead>
<tr>
<th>Division, groups, articles</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. OWN CAPITAL</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IV. Reserves</td>
<td>252</td>
<td>265</td>
</tr>
<tr>
<td>TOTAL FOR GROUP IV</td>
<td>252</td>
<td>265</td>
</tr>
<tr>
<td>C. Obligations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debts to suppliers</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>Up to 1 year</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Up to 1 year</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Contribution to employees</td>
<td>10</td>
<td>13</td>
</tr>
<tr>
<td>Up to 1 year</td>
<td>10</td>
<td>13</td>
</tr>
<tr>
<td>Insurance obligations</td>
<td></td>
<td>2</td>
</tr>
<tr>
<td>TOTAL FOR SECTION C, including:</td>
<td>15</td>
<td>22</td>
</tr>
<tr>
<td>Up to 1 year</td>
<td>15</td>
<td>22</td>
</tr>
</tbody>
</table>

**AMOUNT OF LIABILITIES:** 520, 2,332
### CASH FLOWS STATEMENT

**Association Bulgarian Helsinki Committee**

**2015**

<table>
<thead>
<tr>
<th>Title of cash flows</th>
<th>Current period</th>
<th>Previous period</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revenues 1</td>
<td>Payments 2</td>
</tr>
<tr>
<td>A. Cash flows from non-profit activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash flows related to donations under condition</td>
<td>1 013</td>
<td>1 013</td>
</tr>
<tr>
<td>Cash flows related to membership fees</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Cash flows from currency and banking operations</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Other income</td>
<td>42</td>
<td>42</td>
</tr>
<tr>
<td>Total cash flows from non-profit activities</td>
<td>1 066</td>
<td></td>
</tr>
<tr>
<td>Cash flows related to fixed assets</td>
<td></td>
<td>34</td>
</tr>
<tr>
<td>Cash flows related to trade contracts</td>
<td>194</td>
<td>(194)</td>
</tr>
<tr>
<td>Cash flows related to wages</td>
<td>713</td>
<td>(713)</td>
</tr>
<tr>
<td>Paid Taxes and Insurance related to wages</td>
<td>160</td>
<td>(160)</td>
</tr>
<tr>
<td>Cash flows from undrawn donations</td>
<td></td>
<td>7</td>
</tr>
<tr>
<td>Paid currency and banking operations</td>
<td>10</td>
<td>(10)</td>
</tr>
<tr>
<td>Other cash flows from non-profit activities</td>
<td>32</td>
<td>(32)</td>
</tr>
<tr>
<td>Total cash flows from non-operating activities (A)</td>
<td>1 066</td>
<td>1 109</td>
</tr>
<tr>
<td>B. Cash flows from operating activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other cash flows from operating activities</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Total cash flows from operating activities (B)</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>D. Change in cash during the period (A+B+C)</td>
<td>1 066</td>
<td>1 109</td>
</tr>
<tr>
<td>E. Cash at the beginning of the period</td>
<td>577</td>
<td></td>
</tr>
<tr>
<td>F. Cash at the end of the period</td>
<td>540</td>
<td></td>
</tr>
</tbody>
</table>

**Date:** Sofia, 4th March 2015

**Compiler:** Alexander Georgiev

**Manager:** Krassimir Kansov
### EQUITY STATEMENT

**Association Bulgarian Helsinki Committee 2015**

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Subscribe capital</th>
<th>Share premium</th>
<th>Reserves on subsequent evaluation</th>
<th>Reserve relating to buy-back of own shares</th>
<th>Reserve in accordance with statute</th>
<th>Other reserves</th>
<th>Financial results from previous years</th>
<th>Current profit / loss</th>
<th>Total equity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of the reporting period</td>
<td></td>
<td></td>
<td></td>
<td>265</td>
<td></td>
<td></td>
<td></td>
<td>(5)</td>
<td>260</td>
</tr>
<tr>
<td>Balance after changes in accounting policy and errors</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td></td>
<td>265</td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Amendment on behalf of owners, including:</td>
<td></td>
<td></td>
<td></td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td>(5)</td>
<td>260</td>
</tr>
<tr>
<td>Financial result of the current period</td>
<td></td>
<td></td>
<td></td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Other changes in equity</td>
<td></td>
<td></td>
<td></td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Balance at end of reporting period</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
<td>272</td>
<td></td>
<td>-</td>
<td>272</td>
</tr>
<tr>
<td>Equity at end of reporting period</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
<td>272</td>
<td></td>
<td>-</td>
<td>272</td>
</tr>
</tbody>
</table>

**Date:**
Sofia, 2 March 2016

**Compiler:**
Alexander Georgiev

**Manager:**
Krassimir Kanav

for "Zhekov, Staneva and Georgiev accounting office Ltd."