Bulgarian Helsinki Committee

2016 Activity Report

Sofia, March 2017
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 BHC objectives are to promote respect and support the protection of human rights, to lobby for bringing Bulgarian legislation in line with international standards, to 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 2016 the spheres of activities of the Bulgarian Helsinki Committee (BHC) followed the priorities of the BHC Strategy Paper 2013-2018 and the 2016 Activity Plan.

The activities were implemented in the framework of five permanent programmes – one research programme, two legal and two specialised – Monitoring and Research Programme, Legal Programme, Refugees’ and Migrants’ Legal Protection Programme, Campaigns and Communications Programme and Programming and Administration.

Work throughout the year covered a wide spectrum of activities related to the human rights problems in the country – from human rights monitoring in different priority spheres, institutions and community services to strategic legal advocacy with potential long-term consequences for the protection of the rights of large groups of people to legal protection for access to territory and procedure for asylum seekers.

The activities were complemented by public campaigns aimed at achieving better visibility of BHC activities. The findings were disseminated in special reports, videos and other media channels.

1. MONITORING AND RESEARCH ACTIVITIES

During the year, the Monitoring and Research Programme carried out monitoring in institutions and community-based services for individuals with mental disabilities, in closed institutions and crisis centres for children at risk. The Programme prepared a number of researches and specialized reports and used them to lobby before national and international bodies for human rights protection.

Monitoring mental health institutions and new community-based alternatives

BHC researchers carried out monitoring visits in institutions and community-based alternatives for persons with mental health problems. Monitoring was widened to include several centres for children and young people with disabilities where BHC established that children as young as 7-8 years old live with young adults up to 35. In March 2016, BHC organized a round table on the topic of legislation and practice in placement under guardianship. As a result of the monitoring activities in dozens of institutions and community alternatives, BHC published a report entitled The Non-Happening Deinstitutionalisation of Adults with Mental Disorders in Bulgaria. The report was launch in April 2016 among public officials and the Ombudsperson of Bulgaria.

In June 2016, BHC submitted an alternative report to the UN under the UN Convention on the Rights of People with Disabilities. The main problems addressed relate to problems in inclusive education, the sluggish mechanism for needs assessment of the needs of people with mental disabilities, ineffective deinstitutionalisation of children with disabilities, lack of access to effective healthcare and social services in the community.
The activities were implemented by Stanimir Petrov, Elitsa Gerginova, Antoaneta Nenkova and Slavka Kukova.

**Monitoring of places for deprivation of liberty, domestic and international advocacy**

The situation with respect to places for deprivation of liberty was addressed through several activities. In 2016 BHC conducted research in prisons and pre-trial detention facilities and the gathered information was used in the preparation of a report in connection with a review of the implementation of the pilot judgment *Neshkov and Others v. Bulgaria*. The submission was presented before the Committee of Ministers and the Committee for the Prevention of Torture. The monitoring focused on the procedure for registering and investigating inter-resident violence and violence from staff to inmates, material conditions and access to healthcare.

Data gathered throughout 2015 on the situation of women inmates in Bulgaria was analysed in a unique special report that was published in 2016.

In late 2016, BHC researchers carried out the annual detention survey on access to legal aid after arrest and in pre-trial detention.

**Monitoring crisis centres for children at risk or children victims of trafficking**

In 2016, BHC carried out a new study on the specialised social service for children at risk – crisis centres. The monitoring covered 21 crisis centres for children and adolescents victims of violence of trafficking. The survey revealed that access to education of children in the crisis centres is problematic and many of the children are not provided with education during their stay in the centres. A third thematic report was prepared on the situation and will be launched in 2017.

**European Prison Litigation Network**

In 2016, the Monitoring and Research Programme continued work on the project Prison Litigation Network. In March 2016 in Pleven, we carried out the fifth training for legal professionals engaged in penitentiary issues on the topic of “Bulgarian penitentiary law and the rights of inmates in the case-law of the European Court of Human Rights and the recommendations of the CPT.” The following month, BHC organized a discussion on the situation of women prisoners.

In May, BHC organized a stakeholder conference on the reform of the Bulgarian penitentiary system in the light of the recommendations of the Council of Europe bodies.

**Study of the conditions in which Roma women give birth**

The study was carried out in the framework of a joint project with the European Roma Rights Centre and involved research of the conditions in which Roma women are placed in maternity wards. Researchers
carried out 63 in-depth interviews with Roma women from five different cities in Bulgaria. According to the findings the larger part of women considered by hospital personnel to be of Roma origin are placed in worse off conditions that women of non-minority origin. The study revealed high levels of discriminatory attitude against Roma women who give birth, including incidents involving verbal, psychological and physical violence.

Study on the legal and practical barriers before the investigation of cases of police violence in Bulgaria

In February – March 2016 BHC conducted a study of the legal and practical barriers before the investigation of cases of police violence under a project lead by the Hungarian Helsinki Committee. The study was based on information provided from the Interior Ministry, 42 courts and interviews with lawyers, judges, prosecutors and forensic doctors. The study revealed problems with the lack of an impartial and fair hearing of complaints from police violence, lowering the punishments imposed on police officers and discrepancies between the data used by the Interior Ministry and the courts.

The report from the study (in Bulgarian and English) together with nine short informational videos “Does a police officer have the right to...” were published online and on social media in January 2017 on a special website against police brutality, [https://www.police.bghelsinki.org/](https://www.police.bghelsinki.org/).

The project was coordinated by Slavka Kukova. Communications materials were prepared by the Campaigns and Communications Programme.

Stockholm Programme for an open and secure Europe serving and protecting the citizens

In 2016, the Monitoring and Research Programme started work on several projects in cooperation with other European NGOs and universities. The projects address the right to access to legal aid and the safeguards for detainees in pre-trial detention in the framework of the criminal process – the Stockholm Programme for an open and secure Europe serving and protecting the citizens. All projects are co-funded by the European Union.

**Strengthening procedural rights in the criminal process: effective access to a lawyer/legal under the Stockholm Programme**

BHC started implementing the project in mid-2016 as lead organisation in cooperation with organisations from Hungary, Slovenia, Lithuania and Poland. The two-year project will stimulate access to justice by way of effective implementation of the European standards for access to a lawyer and legal
defence in criminal proceedings. At the onset of the project, BHC carried out a study of 150 case files across 15 courts nationally.

The other projects are coordinated by European NGOs with the BHC acting as local partner responsible for domestic activities.

The project *My Lawyer, My Rights* is geared toward stimulating more effective protection of children’s rights in the criminal process. The project is coordinated by Defence for Children International – Belgium, with partners from Ireland, Italy, Poland and the Netherlands. The focus of the project is access to a lawyer and legal aid for children who are suspected or accused of committing a crime.

*Access to Legal Aid for People with Mental Disabilities* focuses on the procedural guarantees for this vulnerable group of individuals in the criminal process. The project is coordinated by the Ludwig Boltzmann Institute in Austria.

*Inside Police Custody* project is coordinated by the Irish Council for Civil Liberties – Ireland as coordinator of the JUSTICIA European Rights Network. The core of the project involves conducting a research of the implementation of the regulations relating to detainees rights in police custody.

*Accessible Letters of Rights in Europe*, which is due to conclude in 2017, is coordinated by the Hungarian Helsinki Committee. The project relates will contribute to the proper implementation and effective monitoring of the implementation of Directive 2012/13/EC of the European Parliament relating to the right to information in criminal proceedings.

**Participation in working groups for drafting proposals for legislative reform**

In 2016, BHC experts took part in the working group for reform of juvenile justice at the Ministry of Justice. As a result of the two years of work, in September 2016 a draft act on diversion measures for juveniles was put up for public discussion. The draft act proposes the repeal of the outdated Juvenile Delinquency Act and introduces the best practice modern standards for work with children in conflict with the law. By the end of 2016, the draft had not been introduced in the Council of Ministers for approval.

BHC experts actively participated in the meetings for reform in the new *Execution of Sentences and Detention under Remand Act*. In its final version, the draft was tabled in parliament in October 2016 and voted by parliament in January 2017.

BHC experts took part in a working group of the Ministry of Labour and Social Policy for development of an *Action Plan for Deinstitutionalisation of Adults with Mental Disorders 2016 – 2020*; in a working group for drafting amendments to the legislation regulating social assistance.

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1 JUSTICIA European Rights Network is a European partner network of 19 international and national organisations from 17 EU member states engaged in human rights protection of persons taking part in criminal proceedings. More information is available on: [http://eujusticia.net/](http://eujusticia.net/).
BHC staff who took part in these initiatives were Krassimir Kanev, Dilyana Angelova, Stanimir Petrov and Antoaneta Nenkova.

**Legal advocacy**

In 2016 the programme filed several lawsuits addressing the spheres of: informed consent during childbirth (pending); terminating guardianship of people with mental disabilities (pending); access to public information - against the Sofia City Prosecutor’s Office (which was successful) and Office of the Prosecutor General (pending on appeal before the Supreme Court; first instance court decision was in favour of BHC).

During the year, ECtHR delivered judgments on several cases represented by the programme:

- **Ivanova and Cherkezov v. Bulgaria** was successful in obtaining interim relief measures and stopping the demolition of the only home of an elderly couple living in a town on the Black Sea coast where one of the applicants has a physical disability. The Court held that if carried out the demolition would constitute a violation of Article 8.

- **D.L. v. Bulgaria** is a very important judgment for the reform of juvenile justice. It concerns the placement of a juvenile girl, a victim of human trafficking for sexual exploitation, in a crisis centre for children when the girl is 13. After being transferred to a reformatory institution she attempted to commit suicide. The adults who had engaged here in prostitution were never convicted. The Court found a violation of the Convention owing to the failure to re-examine placement in the reformatory institution.

- **I.P. v. Bulgaria** relates to the unlawful placement of an underage boy for a year in a closed juvenile institution. The found a violation owing to the inability of the applicant to challenge before a court the placement in the institution for over a year.

- **Koulinski and Sabev v. Bulgaria, Shakhanov and Palfreeman v. Bulgaria** treat different aspects of prison life. The first relates to the automatic and indiscriminate ban on prisoners voting in violation of the European Convention. The second relates to punishments imposed to two prisoners for complaining to the prison administration about acts of prison guards. The inspections of the guards’ behaviour concluded that no offences had been committed, but the prisoners submitting the complaints were imposed disciplinary punishments.

**Publications**

During the year BHC published two new books from the series *Introduction to Human Rights*. 
Volume 3 presents the international standards for protection of the rights to liberty and security of the person and analyses the international treaties that guarantee this right and the relevant case-law.

Volume 4 presents the standards of the European Court of Human Rights for a fair trial. The publication is a translation of the two guides of the ECtHR on the civil law and criminal aspect of Article 6 of ECHR.

2. STRATEGIC LITIGATION AND LEGAL ADVOCACY

The BHC Legal Defence Programme (LDP) is one of the two legal programmes of the committee and the only one engaged in strategic advocacy. In 2016, the programme engaged in legal advocacy before the Bulgarian judicial and quasi-judicial bodies and before international legal fora.

Developments in the joint inspections of the BHC and the prosecution in institutions for children with disabilities

In 2016, BHC continued to monitor the pre-trial proceedings in the child deaths and abuse established in 2010. As at January 2017, the Office of the Prosecutor General has initiated 246 pre-trial proceedings in connection with these cases; this is the number of cases, respectively, that the BHC is monitoring. In total the number of victims of possible criminal abuse is a minimum of 358 children and adolescents.

The total number of prosecutorial acts that are being monitored since the start of this effort to bring to justice those responsible for the child deaths and neglect is in excess of 800. As a whole, until now BHC has appealed nearly 300 of these acts. For the six years of proceedings, since the autumn of 2010 to January 2017, not a single one of the pre-trial proceedings has been introduced to court. There is not a single indictment order for any of the abuses.

Domestic litigation

In 2016, the Legal Defense Programme engaged in litigation in the sphere of discrimination on the basic grounds such as ethnicity, religion, gender, disability and others.

- Cases on the grounds of ethnicity and religion

LDP undertook strategic litigation addressing hate speech by the journalist Albena Vuleva against migrants, dark-skinned people, Roma. The equality body established harassment.

LDP alerted the prosecution to the actions of Dinko Valev on account of his role in the illegal “migrant hunts”. In other proceedings before the equality body the latter found that the MP Magdalena Tasheva had harassed one of the group of applicants - refugees of Syrian origin - represented by LDP in the proceedings, but did not establish incitement to discrimination. The decision was appealed and is pending before the Supreme Administrative Court.
LDP coordinated a signal by 41 individuals against the prime minister on account of public support for vigilante migrant hunter groups. The Sofia City Prosecution turned down the motion to initiate pre-trial proceedings citing that prime minister Borisov was expressing a personal opinion. The decision was upheld by the Supreme Prosecution of Cassation.

LDP also undertook action on account of the actions of a police officer inciting to discrimination of Roma during anti-Roma protests; proceedings are ongoing. LDP also filed a lawsuit on behalf of group of Roma individuals against the owner of the site www.blitz.bg on account of failure to remove extreme racist anti-Roma comments from the site.

In another important case, LDP filed a lawsuit against Valery Simeonov, MP, and current deputy prime minister on account of his extreme anti-Roma racist speech from the floor of parliament from December 2014. The proceedings are ongoing.

BHC requested that the prosecutor general suspend the activities of two NGOs with a radical nationalist agenda - Vassil Levski Military Union and Shipka National Movement. Both organisations are engaged in the creation of secret and paramilitary structures and engage in illegal “migrant hunts”.

In July the Pazardjik District Court approved a settlement between Mitko Yonkov and Angel Kaleev in which the latter pleads guilty to engaging in physical violence against Mitko Yonkov on account on his Roma origin and made public on social media. Kaleev was sentenced to 11 months in prison with a 3 year suspended period.

LDP assisted two Muslim women to appeal penal rulings for wearing religious dress covering their faces.

In December Sofia District Prosecution introduced in court the indictment order for the beating of Georgi Mitov, of Romani origin, in 2013. The case of a coloured woman, who was also the victim of a skin head attack, was sent to the ECtHR after the domestic court turned down the request to constitute the victim as part of the proceedings.

LDP is representing a man of Roma origin in his proceedings before the court on account of police ill treatment verified in documentation issued by a coroner. The district prosecution has twice refused to initiate pre-trial proceedings.

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

LDP engaged in legal advocacy before the equality body on several cases on the grounds of gender and sexual orientation, including in connection with a sexist statement made by Mihail Mirchev candidate for Sofia mayor who questioned the abilities of current mayor Yondanka Fandakova to effectively deal with the “refugee crisis“ on the basis of being a woman as women “do not have the courage and strength to deal with such a threat”. Another case before the courts relates to the statements of a TV anchor against a human rights activist attacked solely on the basis of his sexual orientation.

- **Cases and advocacy on behalf of human rights defenders victims of harassment because of their human rights work**
LDP sent a number of signals to the prosecution in connection with threats and attacks against human rights defenders on the basis of their human rights work. The signals concern two cases of physical attacks in Sofia against BHC senior staff; a large number of threats on social media in particular against one senior staff member. In most of these cases, the lower ranking prosecutions refused to launch pre-trial proceedings; on appeal, they are pending before the higher-ranking prosecutions.

- Other cases

LDP won at final instance a case against the State Agency for National Security for failure to provide public information on the use of special surveillance means. As SANS still refused to provide the information, BHC appealed before the Supreme Administrative Court.

In 2016, LDP continued providing representation to a minor - a victim of a group rape.

**International litigation**

In April LDP filed the sixth case on behalf of a child who died in an institution as a result of long-term neglect that lead to pathological malnourishment. When the child died in 2005 aged 11, she weighed 8 kg. The official cause of death was heart failure. For two days before the child’s death she was showing signs of heart disease, but the institution’s personnel failed to take her to a hospital. In 2015, after yet another signal submitted by the BHC – 10 years after the girl’s death and five years after the start of the pre-trial proceedings – the Sofia Appellate Prosecution stated that “although there is evidence that the child’s GP is responsible for Ralitza’s death”, the statute of limitation has expired.

On the other child rights applications ECtHR declared two of them inadmissible for lack of legal standing. The applications concern the deaths of Aneta Yordanova and Nikolina Kutzarova in the institution in Strazha in 2006 and 2007 respectively. Aneta died in hospital where she was taken by hospital personnel. The autopsy revealed perforation of the stomach as the cause of death. Several days before her death Aneta went through surgery where over 4 kg of garbage were removed from her stomach – stones, shoes soles, socks…. The death of Nikolina from the same institution the following year follows the same pattern. The autopsy report established many pathologies and severe malnutrition. ECtHR declared both applications inadmissible as according to the Court BHC has no legal standing to represent the children. According to the decision, BHC fails to satisfy the fourth of the multi-test criteria introduced in *Campeanu v. Romania*:

- The vulnerability of the victim rending it incapable of submitting an application;
- The seriousness of the allegation of violation of ECHR;
- The lack of relatives or legal guardians who can submit an application to the Court;
- The contact of the NGO with the direct victim, the interventions in the domestic proceedings after death, and the acknowledgement of the authorities that the organisation can act before the domestic authorities.
ECtHR accepted that the first three criteria from this multifactor test have been satisfied, but did not examine the applications on the merits as the organisation had not met with the victims while they were alive.

LDP is also representing a homosexual man before the court in connection with the inaction of the authorities to counter homophobic hate speech addressed at the participants of the 2014 Sofia Pride, including calls for violence published through Facebook.

As at year’s end, LDP was litigating 15 applications before the European Court.

Legal advocacy

LDP took part in a number of legal advocacy activities - participation in working groups on the ratification of the Istanbul Convention and producing a position paper on the law banning religious clothing in public that was sent to the President and the Ombudsman.

3. REFUGEES’ AND MIGRANTS’ LEGAL PROTECTION PROGRAMME

In 2016 the BHC programme for legal protection of refugees and migrants continued its work that started 22 years ago in 1994 with the support of the United Nations High Commissioner for Refugees. During the last year the activities of the programme were for the first time supported by UNICEF in connection with protection of unaccompanied child-migrants.

In 2016, the Refugees’ and Migrants’ Legal Protection Programme continued its activities started 22 years ago with the main support of the UNHCR. In 2016, the programme’s activities were for the first time supported also by UNICEF with a focus on unaccompanied migrant children.

The programme’s activities include primarily 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, and monitoring and advocacy on behalf of unaccompanied children and establishing safeguards against their illegal detention. 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.

Legal consultations, interventions and representation
The programme provided 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 Pastogor). 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 Macedonia.

The programme was also engaged in monitoring of the special homes for temporary accommodation of foreigners in Sofia and Ljubimets, near Haskovo as well as the newly-opened centre in Elhovo for short-term administrative 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 2016, in line with the principle of prohibition of refoulement under Article 33 of the Geneva Convention, the programme carried out 369 border visits and provided legal aid for filing an asylum application and access to territory to 6,635 asylum seekers at the border. The programme also monitored Dublin transfers from and to other EU member states. Throughout 2016 BHC monitored 624 transfers.

In 2016, 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, where we carried out a total of 348 visits. As a result we were able to provide legal aid for access to procedure to 10,914 asylum seekers in the special homes. Amongst them, BHC identified and assisted 241 vulnerable individuals (pregnant women, people with disabilities, single parents).

Throughout the year, the programme’s two offices in Sofia and Svilengrad operated daily legal reception rooms, which provided 2,284 legal consultations in relation to 2,055 individuals. The programme was provided monitoring in proceedings in the cases carried out by the State Agency for Refugees with the objective to safeguard minimal standards for the assessment of the asylum application and for granting international protection. The programme undertook out 675 procedural activities in international protection proceedings.

The programme filed 497 cases before the administrative courts appealing refusals issued by the State Agency for Refugees on asylum applications. In 2016, the programme filed 156 lawsuits, 50 were won, 66 lost, 40 are pending.

Throughout 2016, the programme provided legal aid, representation and consultations to a total of 20,551 beneficiaries, of which 15,133 people for access to territory and procedure, 2,490 unaccompanied children, 1,861 people for access to registration and during status determination procedures, 557 asylum seekers with rejected applications for international protection, 192 finally rejected asylum applications.
in voluntary return proceedings, and 156 recognised refugees and persons with humanitarian status in proceedings regarding healthcare, social or other rights.

Specialised reports

During the year, the programme prepared its traditional specialised reports – the Annual Border Monitoring Report and the Annual Report for Status Determination Procedure. The programme also prepare the annual update of the Bulgaria report in AIDA (Asylum Information Database) of the European Council for Refugees and Exiles (ECRE).

In 2016, the programme prepared the Annual Border Monitoring Report and the Annual Report on Status Determination Procedures. Both reports put forward recommendations to the authorities for specific measures and legislative amendments. The programme also drafted the annual revision for the report on Bulgaria published in the AIDA (Asylum Information Database). In cooperation with UNICEF the programme prepared a concept paper for an intermediate centre for accommodation of unaccompanied migrant children.

Stakeholder trainings on refugee law

In 2016, the programme organized two trainings in refugee law for over 70 ex officio lawyers in cooperation with the Centre for Magistrates’ Training. The programme also held three trainings of personnel from the Chief Directorate Border Police and the Migration Directorate in cooperation with the UNHCR.

During the year, the programme operated through a staff of 21 people, 10 of which practising lawyers.

4. CAMPAIGNS AND COMMUNICATIONS PROGRAMME

The Campaigns and Communications Programme is responsible for the implementation of the BHC communications and campaigns strategy. This covers all media related issues, drafting press releases, work with journalists, maintenance of the BHC web pages and social media channels, as well as visibility and dissemination activities. In 2016, the programme started implementing a new fundraising strategy from local sources.

The programme published over 80 press releases, positions and news on human rights and organisation activities. The programme published a monthly e-bulletin with 800 subscribers.

The programme is also responsible for maintaining the main BHC site and the special web sites. It continued implementing the new social media strategy introduced in 2015. The organization social media profiles (Facebook, Twitter, YouTube, LinkedIn) attracted more followers thanks to the sharing of more visuals some of which turned viral. At December 2016 the BHC Facebook page has 8635 followers (42% rise in comparison to 2015), Twitter has 1238 followers (31% rise), and LinkedIn - 167 followers. In 2016 we published an English-language Facebook page.
Communications work in connection with popularisation of BHC reports

The programme assists visualization and dissemination of BHC reports. Our aim was to produce more of our own content with visuals (videos, infographics) in order to make human rights discourse more accessible.

Annual human rights report

The programme coordinated the work on the publication of the BHC staple product, the Annual Human Rights Report. The programme prepared a special site for the launch of the report, http://www.annualreport2015.bghelsinki.org/. It includes four short videos on Roma evictions, hate speech, prisons and the refugee crisis.

Report on women in prison

The report, which is the first of its kind in Bulgaria, was published in February and disseminated through a special site: http://www.womenprisoners.bghelsinki.org/ together with photos, an infographic and personal stories of women inmates. The programme produces a highly popular video that was later turned into a video performance in collaboration with the Vox Populi documentary theatre. The video is the most watched of all BHC multimedia products (over 25,000 views and 130 shares).

Report on the process of deinstitutionalisation of adults with mental disabilities

The programme popularised the report on adults with mental disabilities, prepared media materials, a special video on good practices and organized a discussion in partnership with the Red House on Culture and Debate.

Refugee rights reports

The programme disseminated four reports that covered border monitoring, access to procedure and status, the national practice relating to the detention of third-party nationals and an action plan for introducing additional measures for administrative control of foreigners in Bulgaria.
Campaigns

During the year the programme organised several advocacy and educational campaigns whose goal was to raise visibility of the addressed human rights issues.

Walk a Mile in Her Shoes

In March 2016 we co-organised the fourth edition of the campaign advocating against sexual and domestic violence of women. The programme prepared the visuals and press kits for the event, filming and dissemination. The partners were the European Parliament, the Bulgarian Women’s Fund, the Council of Women Refugees and Bilitis. The campaign was supported by the Bulgarian National Television.

The Shoe Campaign

The campaign was launched in cooperation with Help Portrait Buglaria in February and involved a campaign to gather shoes and school materials for disadvantaged children from the Vassil Levski elementary school in the town of Septemvri. The campaign gathered 300 pairs of shoes that were donated in March to the students from the school. Over 110 people donated to the initiative.

Childhood without Bars Campaign

In 2016 the programme continued the campaign for reform in juvenile justice launched in September 2015 together with the National Child Network and the Institute for Social Activities and Practices. The programme produced a video based on the personal story of D.L. who was the applicant in the May 2016 judgment against Bulgaria at ECtHR. In September we started together with the NGO Destructive Creation an initiative for gathering padlocks for a connected art installation to be created in 2017.

Sofia pride 2016

The programme took part for the fifth time in the Sofia Pride organization committee of the event in which over 2100 people took part in 2016. The programme took part in coordination with the authorities design of the visuals and dissemination strategy for the event.

Silence is NOT Gold Campaign
In September – December 2016 seven Bulgarian NGOs jointly co-organised a campaign for public information for gender-based violence on 25 November in connection with the International Day on the Elimination of Violence Against Women.

**Human of the Year Annual Human Rights Award**

Each year the programme organizes the BHC annual awards for contribution to human rights. The distinguished jury selected the winners from among 29 nominations. Awards were given also to two runners-up and six special recognition awards. The ceremony was held on 12 December. The Facebook page of the award registered a 10% rise in its followers, which in February 2017 were nearly 1800.

**Fundraising from local sources**

In 2016 the programme elaborated a strategy for fundraising from local sources to assist with local fundraising and public mobilization. In connection with this, the programme worked on the redesign of the BHC site (due to be launched in the latter half of 2017) to achieve better mobilization, transparency and functionalities. Together with the Noble Graphics advertising agency we created a promotional video that will be aired in May 2017.

In July-August 2017 we organized the Human Rights Illustrated art contest in collaboration with Compote Collective. We invited illustrators and graphic designers to take part in the discourse on human rights through illustrations depicting some of the fundamental rights enshrined in the Universal Declaration on Human Rights. The programme organized two exhibitions and produced posters, stickers, badges, postcards and other merchandise for fundraising purposes. The first exhibition was organized in Plovdiv in the framework of the Night of the Museums; the second one was organized on December 10 at the Red House Centre for Culture and Debate.

We continued our collaboration with the Darik radio on the anti-discrimination series Give me the Right!, the last of the present series of which was aired in March 2016.

5. **PROGRAMMING AND ADMINISTRATION PROGRAMME**

The Programming and Administration Programme is responsible for fundraising for all activities of the organisation apart from the ones carried out by the Programme for Legal Defense of Refugees and Migrants. The programme is also responsible for reporting on BHC activities before the Bulgarian and international donors, budgeting and management of financial planning.

The programme provides administrative support and general coordination to all BHC programmes. Programme staff plays a key role in organizing BHC public events, seminars and conferences.
The programme has the main responsibility for ensuring a transparent reporting on activities and expenditure before the Bulgarian financial institutions and the Ministry of Justice on activities in the public benefit.

BHC has introduced a double-tier system of financial accountability and control. Day-to-day financial operations are controlled by an external financial firm and each year accountability is guaranteed by an independent financial audit. BHC has certified its accounts since 1998. All financial reports are available on the BHC site.

**Donors and finances in 2016**

In 2016, BHC carried out its activities thanks to the support of several main donors that have supported BHC activities with core/programmatic support that has enabled the committee to strengthen and sustain its organisational structure in the form it exists today.

Especially important for our functioning was the core support that three of our donors continued to provide. This support allows us to be flexible in our projects and to react in a timely fashion to emerging human rights problems. In 2016, the donors that provided such support were the Open Society Institute, the Oak Foundation and the Leon Levy Foundation. Another long-time traditional donor that continued to support our work was the United Nations High Commissioner for Refugees. This donor supported the work of the Refugees’ and Migrants’ Legal Protection Programme.

In addition to the above, during the year we implemented activities that were funded or co-funded by:

- The European Commission that co-funds several projects in the sphere of the criminal justice;
- UNICEF with whose support BHC carried out a project for improving the protection of migrant children in Bulgaria;
- The European Programme on Integration and Migration that provided support for additional activities in the sphere of alternatives for detention of asylum seekers; and
- The Financial Mechanism of the European Economic Area through the NGO Support Fund.
The expenditures per donor and project in 2016 are listed below:

<table>
<thead>
<tr>
<th>Donor</th>
<th>Activity</th>
<th>Expenditure in 2016 (EUR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>United Nations High Commissioner for Refugees</td>
<td>Monitoring the Procedure for Granting Asylum</td>
<td>235 984</td>
</tr>
<tr>
<td>Open Society Institute</td>
<td>Institutional Support, Strategic Legal and Media Advocacy</td>
<td>140 813</td>
</tr>
<tr>
<td>Oak Foundation</td>
<td>Core Support of the BHC, 2016</td>
<td>100 451</td>
</tr>
<tr>
<td>European Programme for Integration and Migration</td>
<td>Alternatives for Detention of Third-Country Nationals</td>
<td>45 762</td>
</tr>
<tr>
<td>European Commission</td>
<td>Prison Litigation Network</td>
<td>18 544</td>
</tr>
<tr>
<td></td>
<td>Strengthening Procedural Rights in the Criminal Process</td>
<td>10 023</td>
</tr>
<tr>
<td></td>
<td>Accessible Legal Aid for People with Mental Disabilities</td>
<td>8 347</td>
</tr>
<tr>
<td></td>
<td>Accessible Letters of Rights in Europe</td>
<td>5 876</td>
</tr>
<tr>
<td></td>
<td>Inside Police Custody; My Lawyer, My Rights Project</td>
<td>2 455</td>
</tr>
<tr>
<td>UNICEF</td>
<td>Improving the Protection of Migrant Children in Bulgaria</td>
<td>q45 236</td>
</tr>
<tr>
<td>OSIFE</td>
<td>Building the Local Fundraising Capacity of BHC;</td>
<td>24 424</td>
</tr>
<tr>
<td></td>
<td>Improving the BHC Communications Capacity Through the Use of the Social Media</td>
<td></td>
</tr>
<tr>
<td>Financial Mechanism of the European Economic Area</td>
<td>Strengthening the Fundamental Rights of People with Mental Disabilities in Institutions, Production of Good Practices Documentary</td>
<td>16 283</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Leon Levy Foundation</td>
<td>Core Support for the Activities of the BHC Legal Defence Programme</td>
<td>9 108</td>
</tr>
<tr>
<td>European Roma Rights Centre, Budapest</td>
<td>Study of the Practices of Segregation of Roma Women While Giving Birth in Bulgarian Hospitals</td>
<td>7 500</td>
</tr>
<tr>
<td>Human European Consultancy</td>
<td>Pilot Study on the Right to Housing – Prevention of Homelessness in the Context of Evictions</td>
<td>4 023</td>
</tr>
<tr>
<td>European Council on Refugees and Exiles</td>
<td>AIDA Information Data Base, Production of a Documentary</td>
<td>3 985</td>
</tr>
<tr>
<td>Hungarian Helsinki Committee</td>
<td>Report and campaign against police brutality</td>
<td>3 180</td>
</tr>
<tr>
<td>Other campaigns, miscellaneous small projects</td>
<td>Drafting alternative reports; “Silence is NOT Gold” Campaign; University of Constanza – project for children with special needs</td>
<td>10 105</td>
</tr>
</tbody>
</table>

**Total expenditure in 2016 in EUR:** 709 025
BHC STAFF IN 2016

**Monitoring and Research Programme:**
Adela Kachaunova (staff attorney),
Antoaneta Nenkova (researcher),
Diliana Angelova (legal researcher),
Elitza Gerginova (legal researcher),
Kaloyan Stanoev (researcher),
Krassimir Kanev (director),
Slavka Kukova (legal researcher),
Stanimir Petrov (researcher),
Zhenya Ivanova (researcher, *on maternity leave*).

**Legal Defence Programme:**
Blagovesta Lambreva (legal consultant),
Borislav Dimitrov (legal consultant),
Elena Krasteva (legal consultant, *until August*),
Iveta Savova (staff attorney, *from October*),
Margarita Ilieva (legal director, head attorney),
Mirela Zarichinova (legal consultant, *until April*),
Radoslav Stoyanov (media/legal advocacy consultant).

**Refugees’ and Migrants Legal Protection Programme:**
Antoaneta Dedikova (legal consultant),
Georgi Toshev (staff attorney),
Georgi Voinov (legal officer),
Desislava Tianeva (legal consultant),
Dimitar Slavov (attorney),
Elitsa Sekulova (financial officer),
Zornitza Chakarov (legal consultant),
Iliana Savova (director, attorney),
Katya Dimitrova (legal consultant),
Mariana Andreeva (attorney),
Mariana Nikolova (attorney),
Plamen Bozhilov (staff attorney),
Plamen Zhelev (staff attorney),
Radostina Stefanova (staff attorney),
Valentina Nielsen (staff attorney),
Diana Hristova (profiler in the refugee centres in Sofia),
Zdravko Ivanov (profiler in the refugee centre in Harmanli),
Vladimir Panov (profiler at the North-West border),
Hristo Adamov (profiler at the South-East border),
Polina Shopova (profiler at the Elhovo).

In 2016, the programme also worked with the translators Ali Jaradat, Emilia Mihailova, Ibrahim Zaradat,
Iman Hristova, Ludmila Yaneva, Maha Mahmoud, Mohamed Orfani, Salahudin Pakiaval and Sturay Nabizada.

**Campaigns and Communications Programme:**
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:**
Assya Koleva (administrative assistant),
Desislava Simeonova (programme director),
Severina Petkova (accountant clerk),
Vera Naydenova (accountant, *from October*),
Zhelkova, Staneva and Georgiev Accounting Firm provided supervision on BHC accounting.
MANAGEMENT

BOARD

BHC activities are governed by a General Assembly (Board), which is the supreme governing body of the organisation. In 2016, the members of the General Assembly were:


EXECUTIVE COMMITTEE

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

As at 31.12.2016

(Annexed below)
INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ASSOCIATION BULGARIAN HELSINKI COMMITTEE

Opinion

We have audited the financial statements of ASSOCIATION BULGARIAN HELSINKI COMMITTEE (the Association), which comprise the balance sheet as at December 31, 2016, and the profit and loss statement, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements:

- give a true and fair view of the financial position of the Association as at December 31, 2016, and of its financial performance for the year then ended; and
- are prepared in accordance with National Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants’ Code of Ethics for Professional Accountants (IESBA Code) and with the ethical requirements set out within the Independent Financial Audit Act, and have fulfilled our other ethical responsibilities in accordance with the IESBA Code and Independent Financial Audit Act (IFAA), applicable for Bulgaria. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.
Other information different from the financial statements and our auditor’s report thereon

Management is responsible for the other information. The other information comprises the information included in the Annual Activity Report, prepared by the Management as per the requirements of Accountancy Act’s Chapter Seven, but does not include the financial statements and our auditor’s report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon, unless explicitly and to the extent stated in our auditor’s report.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Report on Other Legal and Regulatory Requirements, prescribed by the Bulgarian Accounting Act

In addition to our reporting responsibilities under ISAs regarding the Annual Activity Report, we have also performed the procedures added to the required ISA by the Instructions given by the professional organization of Certified Public Accountants and Registered Auditors in Bulgaria - Institute of Certified Public Accountants (ICPA), issued in November 2016, approved by its Governing Council on November 29, 2016. These procedures concerning review of the form and contents of such other information in order to help us in forming an opinion on whether the other information includes disclosures required as per Chapter Seven of the Accounting Act, applicable in Bulgaria.

Opinion with regard to Art. 37, item 6 of the Accounting Act

a) Information comprising the Annual Activity Report for the year ending December 31, 2016 complies with the financial statements for the same accounting period.

b) The Annual Activity Report for the year ending December 31, 2016 has been drawn up in compliance with Chapter Seven of the Accounting Act.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with National Accounting Standards, including the exemptions for
presentation and disclosure according to these standards and to art. 29 of Bulgarian Accounting Act and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

**Auditor's Responsibilities for the Audit of the Financial Statements**

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with IFAA and ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to
the date of our auditor’s report. However, future events or conditions may cause the Association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Management, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Audit company ISA Audit OOD
Representative:
IZABELA DZHALAZOVA

Registered auditor responsible for the audit:
IZABELA DZHALAZOVA
March 14th, 2017
Sofia, Bulgaria
Association Bulgarian Helsinki Committee

FINANCIAL STATEMENT

INDEPENDENT AUDITORS' REPORT

Representatives
Krassimir Kanev

Prepared by:
Alexander Georgiev
for Zhelkova, Staneva
and Georgiev -
accounting office Ltd.

Audited by:
IsaAudit Ltd.

Sofia, 09 March 2017
## PROFIT AND LOSS STATEMENT
from business activity
Association Bulgarian Helsinki Committee
for the year 2016

<table>
<thead>
<tr>
<th>Name of costs</th>
<th>Amount (thousands)</th>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td><strong>A. EXPENSES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other expenses</td>
<td></td>
<td>3</td>
<td></td>
</tr>
<tr>
<td><strong>Total expenses from operating activities</strong></td>
<td></td>
<td>3</td>
<td></td>
</tr>
<tr>
<td><strong>Total expenses from ordinary activities</strong></td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Profit from ordinary activities</td>
<td></td>
<td></td>
<td>7</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td></td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>9. Accounting profit (total revenue - total costs)</td>
<td>-</td>
<td></td>
<td>7</td>
</tr>
<tr>
<td>12. Profit</td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Total (Total expenses)</strong></td>
<td></td>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of revenues</th>
<th>Amount (thousands)</th>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td><strong>B. REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Net sales revenue:</td>
<td></td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>- Goods</td>
<td></td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4. Other income</td>
<td></td>
<td></td>
<td>7</td>
</tr>
<tr>
<td><strong>Total income from operating activities</strong></td>
<td></td>
<td>3</td>
<td></td>
</tr>
<tr>
<td><strong>Total income from ordinary activities</strong></td>
<td>3</td>
<td></td>
<td>7</td>
</tr>
<tr>
<td><strong>Total income</strong></td>
<td></td>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

**Total (Total income)**

**Date:**
Sofia, 09 March 2017

**Prepared by:**
Alexander Georgiev
for Zhelkova, Staneva and Georgiev - accounting office Ltd.

**Representatives:**

**Certified Audit Report:**
14 MAR 2017
IsaAudit ООД

**Audit Firm:**
IsaAudit Ltd.
## PROFIT AND LOSS STATEMENT
from non business activity
Association Bulgarian Helsinki Committee
for the year 2016

<table>
<thead>
<tr>
<th>Name of costs</th>
<th>Amount (thousands)</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current year</td>
<td>Previous year</td>
<td></td>
</tr>
<tr>
<td>I. OPERATING EXPENSES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Administrative costs</td>
<td>1,172</td>
<td>1,935</td>
<td></td>
</tr>
<tr>
<td>Total I</td>
<td>1,172</td>
<td>1,935</td>
<td></td>
</tr>
<tr>
<td>II. Financial Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Negative exchange differences</td>
<td>8</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>6. Other financial expenses</td>
<td>4</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Total II</td>
<td>12</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>V. Total expenses</td>
<td>1,184</td>
<td>1,945</td>
<td></td>
</tr>
<tr>
<td>VI. Result</td>
<td>4</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1,188</td>
<td>1,957</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of revenues</th>
<th>Amount (thousands)</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current year</td>
<td>Previous year</td>
<td></td>
</tr>
<tr>
<td>I. OPERATING REVENUE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Revenue of regulated activities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Revenues from donations under condition</td>
<td>1,176</td>
<td>1,938</td>
<td></td>
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<tr>
<td>C. Membership fees</td>
<td>1</td>
<td>1</td>
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<tr>
<td>Total I</td>
<td>1,177</td>
<td>1,938</td>
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<tr>
<td>II. Financial income</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>III. Interest income</td>
<td>18</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>IV. Positive exchange differences</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Total II</td>
<td>11</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>V. Total income</td>
<td>1,188</td>
<td>1,957</td>
<td></td>
</tr>
<tr>
<td>VI. Result</td>
<td>4</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1,188</td>
<td>1,957</td>
<td></td>
</tr>
</tbody>
</table>

Date: Sofia, 09 March 2017
Prepared by: Alexander Georgiev
for Zhekov, Staneva and Georgiev - accounting office, ltd.

Verifikt съгласно аудиторски доклад:

14 MAR 2017
IsaAudit ООД

Управител Регистриран аудитор
IsaAudit Ltd
# EQUITY STATEMENT

**Association Bulgarian Helsinki Committee**  
**as at 2016**  

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Reserves</th>
<th>Total equity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Other Reserves</td>
<td></td>
</tr>
<tr>
<td>1. Balance at the beginning of the reporting period</td>
<td>272</td>
<td>272</td>
</tr>
<tr>
<td>4. Balance after changes in accounting policy and errors</td>
<td>272</td>
<td>272</td>
</tr>
<tr>
<td>6. Financial result of the current period</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>11. Balance at end of reporting period</td>
<td>276</td>
<td>276</td>
</tr>
<tr>
<td>13. Equity at end of reporting period</td>
<td>276</td>
<td>276</td>
</tr>
</tbody>
</table>

**Date:**  
Sofia, 09 March 2017

**Prepared by:**  
Alexander Georgiev  
for Zhelkova, Staneva and Georgiev - accounting office Ltd.

**Representatives:**  
Krassimir Kanov
### Assets

<table>
<thead>
<tr>
<th>Divisions, groups, articles</th>
<th>Amount (thousands)</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current year</td>
<td>Previous year</td>
<td></td>
</tr>
<tr>
<td>B. Current (short term) assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I. Inventories</td>
<td>11</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>- goods</td>
<td>11</td>
<td>7</td>
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</tr>
<tr>
<td>Total I</td>
<td>11</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>II. Claims</td>
<td>604</td>
<td>378</td>
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</tr>
<tr>
<td>A. Other claims</td>
<td>604</td>
<td>378</td>
<td></td>
</tr>
<tr>
<td>Total for section B</td>
<td>1,445</td>
<td>925</td>
<td></td>
</tr>
</tbody>
</table>

**AMOUNT OF ASSETS**

1,445 925

### Liabilities

<table>
<thead>
<tr>
<th>Divisions, groups, articles</th>
<th>Amount (thousands)</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current year</td>
<td>Previous year</td>
<td></td>
</tr>
<tr>
<td>A. Own capital</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IV. Reserves</td>
<td>276</td>
<td>272</td>
<td></td>
</tr>
<tr>
<td>A. Other Reserves</td>
<td>276</td>
<td>272</td>
<td></td>
</tr>
<tr>
<td>Total IV</td>
<td>276</td>
<td>272</td>
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</tr>
<tr>
<td>Total for section A</td>
<td>276</td>
<td>272</td>
<td></td>
</tr>
<tr>
<td>B. Obligations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Payables to suppliers, including:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- up to 1 year</td>
<td>1</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>- up to 1 year</td>
<td>1</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>8. Other liabilities, including:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- up to 1 year</td>
<td>25</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>- up to 1 year</td>
<td>25</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>Liabilities to employees, including:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- up to 1 year</td>
<td>22</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>- up to 1 year</td>
<td>22</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Insurance obligations, including:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- up to 1 year</td>
<td>3</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>- up to 1 year</td>
<td>3</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Total for section B, including:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- up to 1 year</td>
<td>26</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>- up to 1 year</td>
<td>26</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>F. Grants and income for future periods, including:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- financing</td>
<td>1,143</td>
<td>638</td>
<td></td>
</tr>
<tr>
<td>- financing</td>
<td>1,143</td>
<td>638</td>
<td></td>
</tr>
<tr>
<td><strong>AMMOUNT OF LIABILITIES</strong></td>
<td><strong>1,445</strong></td>
<td><strong>925</strong></td>
<td></td>
</tr>
</tbody>
</table>

Date: Sofia, 09 March 2017

Prepared by: Alexander Georgiev for Zheikova, Stanova and Georgiev - accounting office Ltd.
**CASH FLOWS STATEMENT**  
Association Bulgarian Helsinki Committee  
for the year 2016

<table>
<thead>
<tr>
<th>Title of cash flows</th>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>I. Cash at the beginning of the period</td>
<td>540</td>
<td>577</td>
</tr>
<tr>
<td>II. Cash flows from non-profit activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Inflow (cash) from non business activity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Revenues from donations under condition</td>
<td>1681</td>
<td>1013</td>
</tr>
<tr>
<td>3 Proceeds from membership fees</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>6 Proceeds from bank and currency operations</td>
<td>11</td>
<td>10</td>
</tr>
<tr>
<td>7 Other proceeds</td>
<td>2</td>
<td>42</td>
</tr>
<tr>
<td>Total inflow (cash) from non business activity</td>
<td>1695</td>
<td>1066</td>
</tr>
<tr>
<td>B. Outflow (cash) for non business activity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Paid wages</td>
<td>987</td>
<td>713</td>
</tr>
<tr>
<td>3 Paid insurance obligations</td>
<td>161</td>
<td>160</td>
</tr>
<tr>
<td>4 Paid bank and currency operations</td>
<td>12</td>
<td>10</td>
</tr>
<tr>
<td>5 Paid services</td>
<td>214</td>
<td>194</td>
</tr>
<tr>
<td>6 Other payments</td>
<td>28</td>
<td>32</td>
</tr>
<tr>
<td>Total outflow (cash) for non business activity</td>
<td>1402</td>
<td>1109</td>
</tr>
<tr>
<td>B. Net cash flow from non business activity</td>
<td>293</td>
<td>(43)</td>
</tr>
<tr>
<td>III. Cash flows from business activity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Inflow (cash) from business activity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Other proceeds</td>
<td>3</td>
<td>6</td>
</tr>
<tr>
<td>Total inflow (cash) from business activity</td>
<td>3</td>
<td>6</td>
</tr>
<tr>
<td>B Outflow (cash) for business activity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Payments to suppliers</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Total outflow (cash) for business activity</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>B. Net cash flow from business activity</td>
<td>(3)</td>
<td>6</td>
</tr>
<tr>
<td>IV. Cash at the end of the period</td>
<td>830</td>
<td>540</td>
</tr>
<tr>
<td>V. Change in cash during the period</td>
<td>290</td>
<td>(37)</td>
</tr>
</tbody>
</table>

Prepared by:  
Alexander Georgiev  
for Zhelkova, Staneva and Georgiev - accounting office Ltd.

Representatives:  
Krassimir Kanev

Date:  
Sofia, 09 March 2017