The BULGARIAN HELSINKI COMMITTEE (BHC) is an independent non-governmental organisation for the protection of human rights: civil, political, economic, social and cultural. It was established on 14 July 1992. 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.

The BHC is registered as a non-profit association in the public benefit, certificate No. 001/12.07.2001.

Support us:
http://www.bghelsinki.org/bg/donate/

Follow us on Facebook:
www.facebook.com/bghelsinki (Bulgarian)
www.facebook.com/BulgarianHelsinkiCommittee (English)

Follow us on Twitter:
twitter.com/bg_helsinki

Contact:
Bulgarian Helsinki Committee
7 Varbitsa Street, 1504 Sofia, Bulgaria
Tel.: 3592 943 4876, 3592 944 0670, 3592 943 4405
Cell: 359 884 152 641, 359 884 156 726, 359 884 149 354
Fax: 359 2 483 6298
Email: bhc@bghelsinki.org
Web: www.bghelsinki.org
# TABLE OF CONTENTS

**MONITORING AND RESEARCH PROGRAMME** ................................................................. 4
- Monitoring the human rights situation and producing reports and recommendations ........................................... 4
- Work in strategic human rights spheres ............................................................................................................. 5
- Public advocacy through the media, participation in working groups .............................................................. 7
- Strategic litigation at the ECtHR and in the implementation of judgments ...................................................... 8

**LEGAL DEFENCE PROGRAMME** .............................................................................. 8
- Proceedings before the Bulgarian courts and the Commission for Protection from Discrimination ......................... 9
- Applications before the ECtHR ....................................................................................................................... 12
- Legal advocacy (submissions, participation in working groups) ........................................................................ 13
- Training, researches, project work .................................................................................................................. 14

**REFUGEES AND MIGRANTS LEGAL PROTECTION PROGRAMME** ..................... 14
- Border monitoring, access to procedure, legal aid ............................................................................................ 14
- Monitoring of proceedings at the State Refugee Agency .................................................................................. 15
- Litigation ....................................................................................................................................................... 16
- Consultation of unaccompanied migrant children .......................................................................................... 16
- Specialised reports, trainings .......................................................................................................................... 16

**CAMPAIGNS AND COMMUNICATIONS PROGRAMME** ...................................... 17
- Online presence ............................................................................................................................................. 17
- Project-specific communications work .......................................................................................................... 18
- Other campaigns in 2021 ............................................................................................................................. 19
- Advocacy activities ..................................................................................................................................... 20
- Individual fundraising ................................................................................................................................. 20
- Reports and publications ............................................................................................................................. 20

**PROGRAMMING AND ADMINISTRATION** ........................................................... 21
- Sources of funding and expenditure in 2021 .................................................................................................... 21
- Donors in 2021 .......................................................................................................................................... 22
- List of donors and supported activities in 2021 .............................................................................................. 25

**TEAM** ....................................................................................................................... 26

**EXECUTIVE COMMITTEE, BOARD** ........................................................................ 26

**ANNUAL FINANCIAL REPORT, INDEPENDENT AUDITOR’S REPORT** ............... 27
In 2021, the Bulgarian Helsinki Committee (BHC) continued to implement its main commitment to monitoring the human rights situation in Bulgaria in a number of strategic areas. We did this through our five permanent programmes - Monitoring and Research, Legal Protection Programme, Refugees’ and Migrants’ Legal Protection Programme, Campaigns and Communications and Programming and Administration. The BHC focused on monitoring the human rights situation in Bulgaria, engaging in human rights advocacy through the media, participating in public events, meetings and working groups.

The BHC Legal Defence Programme continued to engage in strategic litigation before the Bulgarian courts, the Equality Body and the European Court of Human Rights (ECHR), to advocate through draft opinions before the Constitutional Court and to participate in the process of implementation of the ECHR judgements. The BHC took part in the process of managing the Covid-19 crisis by advocating for the rights of various vulnerable groups, whose rights were disproportionately affected by the imposed measures - students, the elderly, people with disabilities. We also monitored the parliamentary elections, conducted our own survey of the number of people who were deprived of the right to vote owing to Covid-19 restrictions.

The Refugees’ and Migrants’ Legal Protection Programme monitored and evaluated the practice of conducting proceedings for international protection and status on the territory of Bulgaria, border monitoring and monitoring of the administrative centers for detention of foreigners to ensure access to territory and procedure; it brought strategic cases before the domestic courts, as well as advocacy on behalf of unaccompanied migrant children and protection from unlawful detention.

In parallel to these activities, we communicated our work for better visibility of BHC activities and gathering wider support for human rights. We redesigned our internet presence through a special website for gender-based violence. We worked on a number of advocacy initiatives aimed at improving the quality and access to child and maternal health, increasing sensitivity to the problems of domestic and gender-based violence through videos and exhibitions, we joined the debate on children’s rights during the pandemic.

In 2021, the BHC initiative, launched in 2019 with the aim to increase public support for liberal democracy and consolidate the supporters of human rights and democracy - the Bulgarian Community for Liberal Democracy - became a separate legal entity in the BOLD Foundation. The Foundation continues its cooperation in the BHC and started developing educational courses on freedom and quality of the media, discussions with human rights defenders, lawyers, philosophers, public advocacy on current issues.

MONITORING AND RESEARCH PROGRAMME

The Monitoring and Research Programme monitored the human rights situation in Bulgaria in a number of key areas formulated in the BHC Strategy 2018–2023. In 2021, these included violence by the law enforcement agencies, discrimination, the situation of the Roma, the rights of people with mental disorders, prisoners’ rights, the rights of the child, minority rights, freedom of association. A special focus of activities in 2021 was the monitoring of the rights of Bulgarian citizens in connection with the Covid-19 pandemic.

Monitoring the human rights situation and producing reports and recommendations

The programme monitored priority spheres to obtain first-hand information on the state of human rights. The programme has a key role in producing the BHC Annual Human Rights Report, published each year since 1993.
In 2021, the institutions operated by the Ministry of Health remained outside independent BHC monitoring. Since 2015, the Ministry of Health has refused to renew its agreement with the BHC allowing access to psychiatric hospitals and institutions for medical and social care for children for independent human rights monitoring. During the year the programme was able to conduct limited monitoring in several institutions for people with mental disorders. The BHC visited two specialized institutions for the elderly, which have long been a concern for the Council of Europe’s Committee for the Prevention of Torture: the institution in the village of Radovets, near Topolovgrad, and the institution in Banya, Kachulka, near Sliven. The programme conducted a study of anti-epidemic measures and the course of the immunization process in nursing homes in 202 municipalities. The study revealed a worrying situation - 97% of those who died in social care homes were clients of these institutions. We established very low vaccination rates and a high degrees of vulnerability of the clients of these facilities.

The prison system was a main focus of BHC monitoring in 2021. A large share prisons were visited within the project "Assessment of the Reform in Places of Detention in Bulgaria". The BHC findings were shared with the European Committee for the Prevention of Torture at a meeting in September 2021, as well as with the UN Subcommittee for the Prevention of Torture during their visit to Bulgaria.

In February, the programme submitted a report to the UN Committee on the Rights of the Child in connection with the list of issues before consideration of the periodic report on Bulgaria. The BHC report focused on discrimination against Roma children, alternative care, institutionalization, education, including in the context of Covid-19, justice for children in conflict with the law and child trafficking.

In 2021, the programme continued to prepare reports on requests from lawyers abroad defending their clients in extradition proceedings to Bulgaria. This activity further contributed to the monitoring of places of detention.

The programme also took part as an independent observer in the parliamentary elections in April 2021 and monitored the largest investigation detention centre in the country (G. M. Dimitrov in Sofia). We also assisted Amnesty International in writing a report on the situation in Bulgarian prisons in the context of the Covid-19 pandemic.

Work in strategic human rights spheres

In 2021, the programme worked on several projects in key human rights spheres.

Assessment of the reform in places of detention: Law and practice after the pilot judgement of the ECtHR Neshkov v. Bulgaria

In 2021, the programme invested a significant resource in the project ‘Assessment of the reform in places of detention’ funded by the Active Citizens Fund - Bulgaria, whose main goal is to improve the implementation of international human rights standards in the penitentiary sector in Bulgaria. In spite of setbacks on account of anti-epidemic measures, BHC monitors carried out 27 visits to prisons and prison hostels and conducted 190 semi-structured interviews with prisoners. Several publications were prepared: ‘International Standards and International Bodies’ Recommendations Related to the Rights of Prisoners in Criminal Procedure’ (available in Bulgarian); analysis of the case law on the application of the preventive and compensatory measures introduced in Execution of Sentences and Detention on Remand Act in 2017; the research ‘Education in Bulgarian Prisons’ (in Bulgarian), which confirmed that the average educational level of prisoners in Bulgarian prisons is significantly lower than that of individuals prison and has its own serious specific deficits.
The Programme drafted submissions for the Committee of Ministers on the implementation of ECtHR judgements on prisoners’ rights – Lebois, Betzev and the Kehayov group (including Neshkov).

In June 2021, we held an online advocacy meeting with lawyers on national remedies against inhuman or degrading treatment and problems of lawyers' access to places of detention. We carried out an advocacy campaign to strengthen institutional control over working conditions for prisoners and the quality of hospital healthcare in prisons. We advocated for the cancellation of the participation by videoconference of detained accused persons in court hearings for determining the detention measure. In October 2021, the Constitutional Court declared this provision of the Code of Criminal Procedure unconstitutional.

In September 2021 we organized an online discussion on the implementation of the pilot judgment Neshkov with the participation of representatives of the Ministry of Justice, the Ombudsman, the Supreme Bar Council and NGOs. The meeting presented the conclusions and recommendations of the Committee of Ministers, as well as the observations of the involved state institutions and civil society organizations in the course of reforms in places of detention and the implementation of new legal mechanisms for prevention and protection against inhuman and degrading treatment.

The programme continued to maintain the website www.prisonreform.bg and page on the social networks, to distribute a newsletter on project achievements and news related to places of detention among lawyers, NGOs and other stakeholders.

Piloting equality data collection on equal treatment in the criminal justice systems of the EU

The project is a joint initiative of five NGOs from Belgium, Bulgaria, Greece and Romania, under the joint coordination of the BHC. Its main objective is to pilot the systematic collection of data on the different treatment of persons belonging to vulnerable groups in the criminal justice systems across EU Member States, and to demonstrate the need for this. The project is co-financed by the European Union.

We advocated for the cancellation of the participation by videoconference of detained persons in court hearings for determining their detention measure. In October 2021, the Constitutional Court declared this provision of the Code of Criminal Procedure unconstitutional.

At the beginning of 2021, the BHC prepared the methodology of the survey. A questionnaire was prepared in cooperation with the partner organizations, which contained questions related to the use of force during detention and during the investigation, access to and quality of legal protection, access to medical examination, information on rights, material conditions of detention, the outcome of the criminal proceedings. Some of the questions are related to the gender, age and ethnicity of the respondents.

In June-November 2021, the programme conducted surveys in Bulgarian prisons on a representative sample of 1,010 recently convicted persons whose pre-trial proceedings began after 1 July 2019. The field study was conducted with the good cooperation with the prison administration. It was large in scale and included visits to all prisons and almost all prison hostels in Bulgaria. The data from the study was used to prepare a report "Problems in the Equal Treatment of Defendants in pre-trial criminal proceedings in Bulgaria" (forthcoming publication in 2022) and an opinion to the Committee of Ministers on the implementation of the ECtHR group of judgements concerning excessive use of force by law enforcement agencies, Velikova and others.
Online Human Rights Guide

The BHC is working on a project with the Baltic Society for Human Rights, Latvia to further develop an online guide to human rights (www.humanrightsguide.bg). The guide contains information on the right to freedom of expression and the media; the right of access to a court and fair trial; rights during arrest and detention; prisoners’ rights; the rights of persons undergoing psychiatric treatment; protection from discrimination; protection from domestic violence and protection against hate crimes. The guide is available in English and Bulgarian. In June we launched the guide through a campaign in the media, on websites of similar organizations and in public transport in Sofia. In 2022-2023 the project will be developed with new topics. In 2021 the guide became a sought-after resource for human rights trainings.

Study on the rights of people with mental disorders

Together with Human European Consultancy we carried out a study on the rights of people with disabilities for the European Commission. The programme produced researches on the impact of the Covid-19 pandemic on fundamental aspects in the life of people with disabilities; the state of employment, education and social services for people with disabilities; the impact of digitalization. We updated the database DOTCOM of the European Commission for Bulgaria on the current state of national policies and practice regarding people with disabilities.

Breaking the cycle of gender-based violence against women and children in Bulgaria

The project activities included eight information meetings with representatives of political parties, MPs and ministers on the topic of gender-based violence. The partners from the National Police in the Netherlands prepared a Handbook for the Prevention and Counteraction of Gender-Based Violence, which will be used in five training sessions to be held in Bulgaria in May 2022.

Public advocacy through the media, participation in working groups

In 2021, the media participation of the programme team was concentrated around several events: the launch of the Annual Report on Human Rights in Bulgaria for 2020, the Human of the Year awards, advocacy in connection with the prison reform project, the public statement of the CPT in November 2021, the attack of Bulgarian National Union representatives on the LGBTI Rainbow Hub, the vaccination campaign and the protection of vulnerable groups, the ALDE mission in connection with the role of the Ministry of Interior in the Bulgarian elections. Among the media in which the BHC’s messages received the greatest response were BNR, Free Europe, Dnevnik, Deutsche Welle, Marginalia, defacto.bg, Standard, among others.

Advocacy in the field of deinstitutionalization of child and adult care in 2021 continued through participation in two expert working groups - Working Group for Development of Bylaws on the Social Services Act and the Expert Working Group for Implementation of the National Strategy for long-term care. The second action plan for deinstitutionalisation (2021-2027) is expected to complete the delayed deinstitutionalisation of the ‘baby institutions’ and the construction of new health and social services for children, and to solve the unresolved problems with the
reform of existing nursing homes, by urgently providing home care services, integrated services, hospices, and reforming psychiatric hospitals under the Ministry of Health.

The BHC has been participating in the consultative process for the preparation of the draft Social Services Act from the very beginning in 2019 and has continued its participation in the development of the bylaws. In 2021, consultations on new legislation regulating social and health services continued. The Ordinance on the planning of social services was adopted. In 2021, the BHC continued its work in the meetings of the Permanent Expert Working Group for the Development and Coordination of the Implementation of the Action Plans for the Implementation of the National Strategy for Long-Term Care at the MLSP.

In 2021, the BHC became a member of the National Council for Equality of Women and Men in Bulgaria.

Strategic litigation at the ECtHR and in the implementation of judgments

In 2021, the Monitoring and Research Programme lodges six applications with the European Court of Human Rights (ECtHR) in Strasbourg. These address violations of the rights of freedom of association and of peaceful assembly of Macedonians in Bulgaria and depriving prisoners of several prisons of the right to vote. The programme also participated in presenting opinions on several ongoing applications filed in previous years.

During the year, the programme presented five submissions to the Committee of Ministers of the Council of Europe for review of implementation of ECtHR judgments. Three of them were in cases of priority monitoring by the Committee, related to illegal use of force by law enforcement agencies, inhuman and degrading conditions in Bulgarian places of detention and the right to freedom of association. The submissions were taken into account and discussed by the Committee of Ministers. Intensified monitoring in none of the groups of cases on which the programme delivered submissions was stopped in 2020. The other two submissions were on non-priority cases and concerned violations of the rights of prisoners.

LEGAL DEFENCE PROGRAMME

The BHC Legal Defence Programme (LDP) engaged in strategic litigation and legal advocacy. The programme filed cases before the Bulgarian and international judicial and quasi-judicial fora, prepared opinions on interpretative and constitutional cases at the invitation of the Supreme Courts and the Constitutional Court, third party submissions before the ECtHR, the Committee of Ministers of the Council of Europe, took part in working groups for drafting legislation and opinions on draft acts before the National Assembly and in public consultations with various ministries. The programme participated in the writing of reports and monitoring of the case-law and the practice of the Commission for Protection against Discrimination (CPD) under the Protection against Discrimination Act (PADA).

During the year the LDP worked on at least 79 proceedings: 13 proceedings before the CPD, of which four new; 44 proceedings before the courts, of which 18 new; seven pre-trial proceedings, of which 3 new; 15 applications before the ECtHR, three of which are newly-filed. In 2021, three judgments were delivered by the ECtHR on cases represented by the BHC. In addition to legal representation in strategic cases, the BHC also provided legal assistance in the form of legal advice to individuals who approached the organization.
Cases for protection from discrimination

The organization uses both methods of protection under the Protection against Discrimination Act (PADA) - proceedings before civil courts and before the CPD. The focus of our work is cases of discrimination on the six main grounds in the EU anti-discrimination directives. During the year the programme engaged in legal work in connection with ethnicity/race, disability, gender/sexual orientation, and others.

The programme provided legal aid in a case of discriminatory publications on social media at a Blagoevgrad school (the court finally ruled in favour of the applicant). In a case initiated in 2019 before the CPD regarding the statements of Deputy Prime Minister Krassimir Karakachanov in the village of Voyvodino, the LDP achieved a breakthrough whereby the Supreme Administrative Court returned the case file to the equality body for a new ruling in the direction of establishing ethnic discrimination. In other cases concerning discriminatory bans on access to clubs on the grounds of "ethnicity", the CPD established discrimination. During the year, the CPD continued to review the case regarding the events in the village of Voyvodino from the beginning of 2019, where LDP provides legal assistance to many persons of Romani origin who were forced to leave the village. Before the CPD, the applicants alleged that the actions of the mayor of the village and the director of the district police directorate were discriminatory. The CPD has not issued a decision.

LDP continued to provide legal assistance to a Syrian family granted humanitarian status in Bulgaria, which the mayor of the town of Elin Pelin refused to register at a permanent and current address. In 2018, the CPD found the statements of the mayor to be discriminator, but without commenting on the discriminatory nature of his refusal. LDP requested an amendment to the decision and the court returned the file to the CPD, which in 2021 ruled with a decision establishing that there is direct discrimination. The respondent appealed the act, but the higher-instance court rejected the appeal.

The programme is engaged in litigation in relation to inaccessible urban environment in the area of the Queen Yoanna Hospital in Sofia; the CPD established that actions have already been undertaken to ensure an accessible environment and issued a recommendation to Sofia Municipality to maintain it in the future. In the case of the parents of a young man with a permanent disability against the former Deputy Prime Minister Valeri Simeonov in connection with his 2018 statement against the mothers of children with disabilities, the LDP appealed the decision before the Supreme Administrative Court. The SAC upheld the complaint and it was returned to the CPD.

Human rights defenders

In 2021, LDP continued to provide legal assistance to a woman ordered to pay damages to the National March for the Family for her public position about the interference of two NGOs that lead to the failure to adopt the National Child Strategy. LDP appealed the decision to the Sofia City Court. The case is scheduled for March 2022. In 2021, LDP continued work on the case file in connection with the threats made during a rally in 2014 in front of the BHC office.

Cases in connection with protection of victims of bias-motivated crimes

In 2021, LDP provided legal assistance to victims of several bias-motivated crimes (racist beating of a young man of Romani origin, racist motivated beating of a black British national). The programme started representing a Roma child who became a victim of racist violence. The programme also represents a young man from Veliko Tarnovo who received threats on social media because of his publicly expressed support for the LGBTI
community. In December 2021, the prosecutor's office stopped the proceedings for the second time.

The programme is also involved in two cases of police violence, one of which was terminated, but upon appeal from the LDP was returned to the prosecutor's office by the competent courts. One case concerns police violence during detention during the 2020 anti-government protests in Sofia. In 2021, several complaints were filed with the higher prosecutor's offices against the refusals to initiate pre-trial proceedings and against the refusal to grant access to the file. The refusal to institute pre-trial proceedings was upheld, but the access to the file was revoked.

**Cases for protection from homelessness**

LDP continued to provide legal assistance to three Romani women in connection with their applications for municipal housing. In 2021, for the second time, the Supreme Administrative Court and the Sofia City Administrative Court finally upheld their complaints regarding illegal administrative acts related to their filing. The municipal commission examined their applications for the third time and included them in the priority group. Meanwhile, they were struck of the lists for address registration and were unable to obtain ID cards. Three lawsuits related to address registration were filed.

In 2021, LDP provided legal assistance to dozens of persons of Roma origin from the Zaharna Fabrika district, in connection with being left homeless after the closure of the renovation of the centre in which they are accommodated. LDP filed and won before the Sofia City Administrative Court a fast-track procedure for revocation of illegal actions of the administration to prevent one of the persons in the centre, assists dozens of persons to submit applications for address registration, civil status certificates, applications for social services. Currently, there are two cases pending in the Sofia City Administrative Court - against a refusal to issue an identity card and against a refusal to perform address registration. In 2021, LDP finally won before the Supreme Administrative Court the case of a young man from Batalova Vodenitsa, the son of an applicant in the *Yordanova* case against the authorities' refusal to issue him an ID card. At the same time, the Sofia City Administrative Court declared the refusal of the mayor of Vazrazhdane district to carry out the address registration of the same young man invalid; the complaint of the mayor is pending in the Supreme Administrative Court.

**Other domestic proceedings**

During the year, the Sofia City Administrative Court delivered a final judgment in the case of a deceased prisoner suffering from a rare form of cancer and deprived of effective therapy and the opportunity to visit his relatives. After his death, the programme continued to provide legal assistance to his wife, with the Sofia City Administrative Court confirming the compensation awarded to her in the amount of EUR 30,000 due to damages suffered by the illegal inactions of the Directorate General for Execution of Sentences.

During the year, LDP undertook the case of a minor mother who died during childbirth as a result of an emergency caesarean section, providing legal assistance to the mother of the deceased. The proceedings are ongoing.

LDP undertook the representation of a foreign national who was raped by the so-called ‘Valium rapist’; the case concerns the distribution to the media of photos of the injuries on her body, which the victim shared only with the authorities in connection with criminal proceedings against the perpetrator. LDP filed a lawsuit against the electronic media, which distributed her photos.

LDP undertook the representation of a woman deprived of the opportunity to vote in the April 2021 elections due to the fact that she was quarantined because of Covid-19 and was not provided with a mobile ballot box. The proceedings are ongoing.

In 2021, LDP undertook the representation of a prisoner who, despite a court ruling authorizing his transfer and convoy, was not allowed to attend his mother’s funeral. Following a claim for damages,
Directorate General for Execution of Sentences was convicted of wrongdoing.

In 2021, the programme was successful in litigating the case of a prisoner in connection with the refusal to be transferred to another prison. LDP also took over the representation of a prisoner suffering from HIV and other serious diseases, who does not receive the necessary therapy, as a result of which he suffers extreme pain and suffering. In 2021, we undertook another case of a prisoner suffering from HIV in the final stages, who was refused emergency admission by several hospitals. The court was petitioned with a request to order treatment in a specific medical institution, but the applicant died in prison without receiving assistance.

LDP reported the case to the Ministry of Health and the Bulgarian Agency for Medical Control. LDP continues to provide legal assistance to the person's mother; a lawsuit for compensation for damages caused by the penitentiary authorities is pending.

LDP sent a signal to the Prosecution of the Republic of Bulgaria regarding incidents involving Dinko Valev who detained asylum seekers in Bulgaria. The prosecutor's office found that there was no evidence of a crime committed by Valev, and at the same time pre-trial proceedings were instituted against the persons seeking protection.

LDP filed a complaint on behalf of four children against one of the orders of the Ministry of Health, which suspends the in-person learning process in schools. The allegations were that the restrictive measures of the Ministry of Health disproportionately affected the students, moreover, that two of the applicants had a green certificate for completed vaccination course. Shortly after the complaint was filed, the Ministry of Health amended its order in accordance with the arguments presented. The proceedings before the Supreme Administrative Court were terminated.

In 2021, LDP filed a lawsuit with the Supreme Administrative Court to repeal provisions of the Instruction on Record Keeping, issued by the Prosecutor General, which regulate and restrict the access of lawyers to files.

During the year LDP started on behalf of the BHC and its chairman proceedings before the Sofia City Administrative Court against the State Agency for National Security for refusing to provide access to stored data about the association or its chairman. After the court did not uphold the appeal, LDP filed a cassation appeal before the Supreme Administrative Court, a decision is expected.

**Access to Information Act cases**

During the year the programme worked on **13 court proceedings under the Access to Public Information Act (APIA):**

- The Sofia City Administrative Court revoked the Prosecutor General's refusal to provide BHC with access to the instructions it issued in connection with overview of the legality and methodological guidance of all prosecutors.
- The Sofia City Administrative Court revoked the Prosecutor General's refusal to provide information on the methodology used to account for 95% of convictions, the Bulgarian text of the letter to LIBE and the allegations of confiscated property of wealthy Bulgarian citizens.
- The Sofia City Administrative Court revoked the refusal of the administrative head of the Sofia District Prosecution to provide its acts on the organization of access to its case files.
- The Sofia City Administrative Court revoked the refusals of the Prosecutor General and the Minister of Interior to provide the BHC with access to information in connection with their joint actions against "domestic crime".
- The Sofia City Administrative Court revoked the refusal of the Prosecutor's Office to provide the opinions and expert opinions requested by the Prosecutor General, on the basis of which proposals for changes in the Criminal Procedure Code were prepared. The prosecutor's office again did not provide full
information; BHC petitioned the court to annul the refusal.

- The Sofia City Administrative Court revoked the refusal of the Prosecutor General to provide access to information on inspections in homes for children with disabilities.

- The Sofia City Administrative Court revoked the refusal of the Minister of Health to provide access to the assessment of the impact on personal data protection during the development of the ViruSafe application.

- The Sofia City Administrative Court revoked the refusal of the director of the Sofia Police Directorate to provide information on 126 detained protesting citizens during the anti-government protests in July - the reasons for their detention, their right to access a lawyer.

- The Sofia City Administrative Court revoked the refusal of the director of the Sofia Police Directorate to provide access to information on disciplinary proceedings and the penalties imposed for violations found by police officers during the detention of protesters on 10 July 2020.

Applications before the ECtHR

In 2021, the programme worked on 15 applications before the ECtHR, three of which newly-filed applications. The ECtHR delivered judgements in two cases - Behar and Gutman v. Bulgaria and Budinova and Chaprazov v. Bulgaria - where it found violations of the Convention due to the authorities’ failure to provide protection in connection with discriminatory statements by politician Volen Siderov. The judgments set a key precedent for combating racist hate speech and were selected “key cases” by the Court. A judgment was also delivered in Palfreeman v. Bulgaria (physical violence in a Bulgarian prison); the Court found a violation of the prohibition of torture and inhuman treatment.

The newly-filed applications concern the inability to vote in the April 2021 parliamentary elections due to Covid-19 restrictions; violation of the right to peaceful assembly of UMO "Ilinden"; violation of the ban on inhuman and degrading treatment by the police during arrest and in police custody during the civil protests in Sofia in July 2020. The LDP also presented submissions to the ECtHR in

The judgements Behar and Gutman and Budinova and Chaprazov introduce key precedents in the fight against racist hate speech. The European Court of Human Rights selected them as “key cases”.

During the year, complaints were lodged against the refusal of the Minister of Justice to provide information on reports of planned inspections in prisons; in connection with the refusal of the director of the National Centre for Public Health for the analysis and measures against disinformation about Covid-19; and the refusal of equality body on the case-law of the body beyond the decisions that have entered into force.

The LDP conducted its own survey on the number of individuals who were prevented from voting in the parliamentary elections held on 4 April 2021 due to Covid-19 restrictions. We submitted requests for access to information to all municipalities in the country (268). Based on the responses received (251) we prepared a report, according to which at least 13,000 people were prevented from voting.¹


**Legal advocacy (submissions, participation in working groups)**

In 2021, the LDP carried out legal advocacy by participating in the process of implementing ECtHR judgments through submissions to the Committee of Ministers of the Council of Europe, opinions on draft legislation and before the Constitutional Court. Two opinions were presented to the Committee of Ministers in connection with the implementation of Kolevi v. Bulgaria (lack of a mechanism for independent investigation and removal of the Prosecutor General on suspicion of a crime committed by him). The Legal Defence Programme submitted several opinions to the Constitutional Court, including on the proposed new legal figure of the Investigating Prosecutor General; on the interpretation of the term "gender" used in the Constitution; on the constitutionality of the moratorium on the statute of limitations in relation to state and municipal property, as well as on the legal framework of police registration in the Interior Ministry Act.

LDP presented opinions on draft legislation in connection with draft amendments to the Domestic Violence Protection Act; the draft Programme for granting financial assistance to promote the birth rate; amendments to the Radio and Television Act providing for the repeal of the provision allowing the creation of programmes in a language other than Bulgarian; the draft Instruction on Discipline and Disciplinary Practice within the Interior Ministry.

Experts from the BHC took part in two working groups for amendments to the Criminal Code in connection with incorrect transposition of Framework Decision 2008/913/JHA on combatting certain forms and expressions of racism and xenophobia and legislative amendments in relation to the large number of Bulgarian nationals without identity documents.

In March 2021, the Civil Liberties Union for Europe published its second report on Bulgaria in consultation with the European Commission for the Rule of Law in the Member States, where the section on Bulgaria was authored by the LDP. The report focuses on the government’s failure to implement the judgment in the case of Kolevi v. Bulgaria, the lack of independence and effective implementation of the ECtHR by the national equality body and others.
Training, researches, project work

Lawyers from the programme organized webinars on the legal and regulatory issues related to vaccination; the role of strategic litigation in the implementation of judgments of the ECtHR, proportionality of Covid-19 measures and the rights of children.

The Programme drafted a research within a project of the international coalition Liberties (www.liberties.eu) the mobile apps functioning in many states for tracking the symptoms of individuals affected by Covid-19.8

In 2021, the programme worked on a joint project with the Bulgarians Organizing for Liberal Democracy and the Open Society Foundations on vaccination justice in Bulgaria.

The program alerted the caretaker Minister of Health for necessary changes in the vaccination plan, and after his refusal, prepared and filed a lawsuit against the Government of Bulgaria and former Minister of Health Kostadin Angelov for the National Vaccination Plan claiming discrimination on the grounds of age and disability.

REFUGEES AND MIGRANTS LEGAL PROTECTION PROGRAMME

In 2021, the BHC Refugees’ and Migrants’ Legal Protection Programme continued its activities started 25 years ago with the support of the UN High Commissioner for Refugees (UNHCR). Since 2016, UNICEF joined this activity with a focus on the protection of unaccompanied migrant children. The activities of the programme are aimed at creating legal standards for the protection of refugees and respect for the fundamental rights of migrants, as well as advocacy and lobbying for the establishment of legal and practical guarantees for the protection of fundamental human rights of foreigners of all categories.

The programme carries out its activities on the basis of several institutional agreements: with the UNHCR since 1994, with the State Agency for Refugees since 1998, with the General Directorate of Border Police at the Ministry of Interior since 2005, with the Directorate of Migration at the Ministry of Interior since 2007 and with the National Legal Aid Bureau since 2017. The programme represents the BHC in the Bulgarian Refugee Council, established as an organization of the Bulgarian Red Cross, Caritas and the BHC in 2005 to coordinate, lobby and advocate for the strengthening the national asylum and protection system.

Border monitoring, access to procedure, legal aid

The programme carried out its activities in providing legal advice, interventions and representation before the administration through the permanent receptions in Sofia and Svilengrad and through legal receptions in the registration and reception centres of the State Agency for Refugees in Sofia, Harmanli, Banya and Pastrogor.

Continuous border monitoring was carried out at the places of police detention at the main entrance border between Bulgaria and Turkey at the border checkpoints in Kapitan Andreevo, Novo Selo, Elhovo, Bolyarovo, Sredets, Sredets, Malko Tarnovo and Sofia. The main borders with Serbia and North Macedonia were also monitored. The two special homes for temporary

8 Governments continue to operate contact tracing apps illegitimately, 11-2021.

accommodation of foreigners in Sofia and Lyubimets at the Migration Directorate of the Ministry of Interior were monitored on a weekly basis.

The programme also appealed administrative acts and ensured access to the courts for asylum seekers and illegal migrants as legal aid to exercise their right to an effective remedy, as well as representation before regional administrative courts and the Supreme Administrative Court in cases of serious violations of substantive or procedural rights.

In 2021, in view of the observance of the principle of non-refoulement under Article 33 of the Geneva Convention, the programme carried out 546 border visits and provided legal assistance for applying for protection at the land border and access to the territory of 2,000 asylum seekers at the border, of which 1,065 people at the entry border and 935 people at the exit border. In 2021, the programme also started monitoring the ongoing readmission proceedings and from the beginning of August 2021 to the end of the year, inspected 122 readmission proceedings on third-country nationals with a focus on preventing the return of Turkish asylum seekers. The programme also monitored Dublin transfers to and from other EU Member States at Sofia International Airport in view of the right of returned applicants to access proceedings to assess the merits of their application if they left the country for another EU Member State before their refugee procedure in Bulgaria has ended.

The programme continued to monitor and register cases of pushbacks of the land border, mainly along our external border with the Republic of Turkey. Pushback is the return to Turkish territory of foreigners who wish to apply for protection through or outside the established official readmission procedures or to prevent them from entering Bulgarian territory through official or unofficial non-admission. During the year the programme identified 2,513 cases of repulsion, affecting 44,988 people.

In 2021, the program also monitored compliance with the principle of access to a procedure under Art. 6 of the Procedural Directive from the places of detention of illegal migrants, the so-called special homes for temporary accommodation of foreigners. During the year, the program made 163 visits to these facilities, as a result of which it was able to provide legal assistance for access to proceedings to a total of 7,959 asylum seekers, who were assisted in filing an application for protection with the Immigration Administration.

This year, the main difficulty in carrying out this activity stemmed from the mandatory 10-day medical quarantine imposed on all detainees. However, the programme managed to provide a relatively short period of detention of an average of seven calendar days with an average delay of 0 days compared to the statutory period of 5 working days, as well as to ensure the release and access to procedure in open refugee centres to 86% of all foreigners seeking protection detained in the deportation centres of the Ministry of Interior.

Despite the Covid-19 measures, the reception and both offices of the programme in Sofia and Svilengrad continued to operate and receive daily persons in need of legal assistance. Thus, in 2021, 1,940 legal consultations were provided to 1,643 people in connection with registration and access to proceedings, proceedings for international protection, family reunification, acquisition of Bulgarian citizenship and voluntary return.

Monitoring of proceedings at the State Refugee Agency

The programme also monitored the proceedings carried out by the State Agency for Refugees to ensure compliance with the basic minimum standards for the assessment of the application for protection and for the granting of international protection.
Proceedings for granting status in the registration and reception centres in Sofia, Banya, Harmanli and Pastorgor were monitored. The programme monitored 500 procedural actions in international protection proceedings against 343 men, 53 women, 21 accompanied children and 83 unaccompanied children. An assessment and analysis of 50 negative decisions of the administrative body was made. The State Agency for Refugees continued to inform the programme in advance of most of its schedules for the various types of actions in the procedure for granting international protection (registrations, interviews, service of decisions), which significantly improved the representativeness of monitoring. As a result, an Annual Report on the Monitoring of the Protection Procedure in 2021 was prepared, which contains recommendations for improving the standards of refugee procedures.

Litigation

168 cases were filed before the administrative courts against negative decisions of the State Agency for Refugees in proceedings on the assessment of an application for protection. The main problems with this activity stemmed from the general decline in the independence and objectivity of the national justice system and the deteriorating quality of judicial acts for legal and political reasons. In 2021, Turkey, Afghanistan and Ukraine remained such nationalities.

In 2021, the programme filed another 92 cases, including strategic ones, in connection with the following issues - 1 case of victims of torture/violence related to gender, 2 cases against exclusion on grounds of national security, 20 cases against discriminatory refusal child benefits for persons granted refugee or humanitarian status, 18 cases against placement in a closed refugee centre and 49 cases against other various violations of substantive or procedural law and 2 cases before the European Court of Human Rights.

Thus, in 2021 the programme provided legal assistance, representation and advice to a total of 10,471 beneficiaries, mostly on access to territory and procedure (82%), proceedings for granting international protection (9%), realization of recognized by law social, health or other subjective rights of recognized refugees or persons with granted humanitarian status (4%).

Consultation of unaccompanied migrant children

With the support of UNICEF, the programme developed and implemented standard operating procedures for informing and consulting unaccompanied children on family reunification procedures. In 2021, 851 unaccompanied children were consulted and/or represented before the administration and courts for their release from police detention centres to ensure access to legal means of reunification with their parents or other family members in various European countries. A total of 47 unaccompanied children received direct assistance in initiating family reunification procedures, and for another 114 children, the programme assisted their appointed attorneys. In 2021, 72 children reunited with their families.

Specialised reports, trainings

In 2021, the programme drafted the specialized Annual Report on Border Monitoring and Annual Report on Status Determination Procedures. They contain recommendations to the government and state bodies to take concrete measures and proposals for necessary amendments to the legislation. The program also prepared the
The annual revision of the AIDA report on Bulgaria for the European Council on Refugees and Exiles.

The programme conducted, together with UNHCR, three trainings for officers of the General Directorate of Border Police and the Directorate of Migration and two trainings for the National Legal Aid Bureau. At the end of 2021, according to the tripartite agreement between UNHCR, NLAB and BHC, the programme organized entrance tests on refugee law for civil service lawyers for certification by National Legal Aid Bureau for representation in the next calendar year.

**CAMPAIGNS AND COMMUNICATIONS PROGRAMME**

In 2021, the ongoing work in the context of escalating epidemic crises necessitated changes in our plans for communications work during the year and some of the set goals were postponed, at the expense of prioritizing advocacy activities. The programme managed to maintain the high intensity of public communication and to continue working to improve the image and public perception of the BHC. During the year we published more than 56 press releases, opinions and news related to the activities of the organization or human rights in Bulgarian and English. Last year, the BHC's official website, www.bghelsinki.org, had over 100,000 unique visits.

Online presence

In 2021, the Ubita.org website, a site dedicated to the fight against domestic and gender-based violence, was completely renovated. It was upgraded as part of a project focusing on gender-based violence against women and children in Bulgaria, co-financed by the European Commission, it was expanded to include useful information for victims of domestic and gender-based violence in general and witnesses to domestic violence. The site us now called Spasena.org. The programme continued working on the sites www.bghelsinki.org, as well as the special site www.humanoftheyear.org, dedicated to the BHC annual award, www.readi.bghelsinki.org, on good practices in Roma integration, and www.prisonreform.bg. The programme also maintains the site of Sofia Pride, www.sofiapride.org, which BHC co-organizes.

The programme distributes a monthly newsletter with news and information about the latest activities of the organization and news from the human rights sector. As of February 2022, the number of subscribers is 797 and is additionally sent to the addresses of another 720 representatives of the media, the non-governmental sector, the state administration and the embassies in Bulgaria. In 2021, the distribution of the specialized bulletin "Prison Reform" began, for which the emails of over 1,600 lawyers, judges and courts, prosecutors' offices and other institutions working on criminal law and the penitentiary system were selected.

The BHC has its own profiles on four social networks: Facebook, Twitter, YouTube, LinkedIn. Our Facebook presence includes three pages: the organization in Bulgarian and in English, as well as the page of the annual Man of the Year awards, which was completely updated in 2021. In addition, as a partner in organizing the annual equality march of the LGBTI people, the programme also participates in the maintenance of the Facebook page of Sofia Pride. As part of advocacy for children’s rights in the pandemic, a Facebook group with more than 5,500 members was established. The main

---

The video “Friendship”, created to raise awareness about gender-based violence against women, was watched over 146,000 in the BHC social media channels.
goal of social networks is to generate our own visual content, including photos from events, infographics and videos, which present the topics we work on in an understandable language and reach more people.

As of February 2022, the main Facebook profile of the BHC in Bulgarian has 14,772 followers - nearly 1,000 more than in the previous year. With its diverse content, the site reaches over 2,000 people every day and over 11,000 on a monthly basis. The number of followers on the English-language Facebook page at the beginning of 2022 was 2,659. The Human of the Year page has grown to nearly 2,500 followers. The peak period is the period of nomination and holding the awards ceremony - October - December, in 2021 the campaign reaches over 4,000 people a day, and the live broadcast ceremony was seen by over 2,000 people.

Launched in 2020, the Prison Reform project Facebook page already has more than 630 followers from mostly professionally engaged and interested people in the field of criminal law and the penitentiary system.

In 2021, the programme team published nearly 250 posts on the three main Facebook channels. The most successful and watched posts are those with video content, led by the two videos created within the project "Breaking the cycle of gender-based violence against women and children in Bulgaria" – "Friendship" long and short version with 62.2 thousand and 84 thousand reached users. The live streamed discussions and other events were also popular (presentation of the 2020 annual human rights report with 8,500 reached users, panel discussion on vaccination justice with 6800 users, webinar "Legal and regulatory issues in Covid-19 vaccination", 2100 users).

The BHC Twitter account is still active and has seen a slight increase in followers, reaching a total of 2019 by the end of 2021. The BHC LinkedIn page has 304 followers, and our YouTube subscribers are now 371.

**Project-specific communications work**

**Prison reform**

The Prison Reform Project continued to develop and reach its target groups. The project web page and Facebook page publish interviews and visuals, reports and other materials: video on prisoners' voting rights, graphics on the results of prison monitoring in 2020, video interview with prisoner in Sofia prison. In September 2021 the official online public launch of the project was held. The prisonreform.bg site provides access to 160 documents, court decisions, strategic lawsuits, international relevant standards on the penitentiary system in Bulgaria. We also started producing a specialized newsletter, and issued 4 editions that were sent to 1600 subscribers. The Facebook page of the project reached its target of 400 subscribers record fast and currently had reached 630. It is popular among professional groups.

**Humanrightsguide.bg**

In 2021 we organized a popularization campaign for the guide on human rights humanrightsguide.bg online and through flyers in the Sofia metro. We also published 40,000 brochures and held a visual campaign in the Sofia metro, with an outreach of 200,000 people a day.

**Breaking the cycle of gender-based violence against women and children**

In 2021, the Campaigns and Communications Programme implemented the first of three communication activities as part of this two-year project. The main goal is to commit by-standers not to remain indifferent observers through the use of modern means of communication: video, VR technology and documentary theatre. We produced the video "Friendship", which was aired on 25 November 2021. The music the to video was donated by popular rock band PIF.
The video was launched at an exhibition at the British Council – Priceless Belongings. BHC partnered with the House of Cinema which aired the video before film screenings in the period November – December 2021. The exhibition was put up at the British Council in the autumn of 2021.

2021 Annual Human of the Year Awards

In 2021 the BHC held its Human of the Year award for the 14th time (photos are available here). The event was held both online and in-person and was streamed live. Over 20 media and organisations partnered in the event. This year we received over 90 nominations for 65 individuals and organisations.

Other campaigns in 2021

Sofia Pride

In 2021, the BHC co-organized the Sofia Pride together with the Bilitis Resource Centre Foundation, the Action LGBT Youth Association and the GLAS-Bulgaria Foundation. Nearly 10,000 people took part in the 14th edition of the Pride. The programme participated in the organization by communicating with the institutions, training the volunteers responsible for the admission regime and maintaining the website of the event.

Exhibition “Priceless Belongings”

The exhibition is part of a campaign against domestic violence where BHC partners with tanuki films to present fragments of the life of four victims of domestic violence together with photographer Anna Stoeva. The exhibition was launched at the British Council in front of 50 guests. It was also shown in a Sofia park and several other locations. The good collaboration with the author of the exhibitions and the good media interest resulted in over 30 articles and media reports (BNR, Dnevnik, Nova Televisiya, Evrocom, Free Europe, Darik Radio, CULTURA.BG, Ivan Kulekov Show, and EVA Magazine).

Support Your Rights

"Support Your RIGHTS" is a long-term project for the development of individual donations in support of the BHC. In 2021, the campaign was routinely promoted through the newsletter, the BHC own channels through a constant presence on social channels, a separate section on the website and through the personal channels of part of the team. Within two months, the same channel served as a tool for focused fundraising in a joint project with BOLD Foundation. My Rights in a Pandemic is a campaign developed by the BOLD team and promoted jointly by BOLD and the BHC. This instrument raised a total of BGN 945 from individual donors for the whole year, and about ¼ of the funds fall within the focused communication of the joint project with BOLD. The only corporate donation from the software company Melon in the amount of BGN 900 was received within the framework of "My Rights in a Pandemic".

30 Years BHC

In the summer of 2021 we started organizing the 30th anniversary of the BHC. The events on the anniversary will be organized by “Brand new ideas”. The campaign will be organized in the summer of 2022.
**Advocacy activities**

**“For a real children’s hospital”**

Since 2019 BHC has been supporting better quality and access to children’s healthcare through the initiative „FOR a real children’s hospital“. In 2021 we took part in many meetings with institutions, in the drafting of submissions and texts of public positions. We are part of the team producing the initiative communications and co-organizers of two protests.

**Informal group “Children in School”**

Since the autumn of 2020, the BHC has been taking part in the debate on the role of children in the management of the pandemic in the country, and in particular on the disproportionate, unjustified and contrary to the best interests of children restriction of their rights compared to other public groups. In 2021, we were recognized as an important partner by other organizations working in the field of children’s rights and education, and joined an informal advocacy coalition aimed at reducing the negative impact of anti-epidemic measures on children. The Campaigns and Communications Programme was the driving force behind more than 10 advocacy letters and opinions to the two line ministries, the Council of Ministers, the President and the Ombudsman. In July we drafted a proposal for ensuring an in-person academic year. The next month we met with the minister of education to present our proposal and the international recommendations it is based on. With the LDP we met with the Ministry of Education and the Ministry of Health, and parliamentarians. We co-organised 4 protests. We gave over 10 interviews in the media.

**Maternal mortality and the rights of women in childbirth**

In 2021, with the assistance of the Legal Protection Program, we submitted a series of signals to the Ministry of Health, the National Institute of Statistics and the National Health Insurance Fund, related to discrepancies in maternal mortality data reported by various institutions. This led to four independent inspections (one by the NSI, one by the NHIF and two by the Ministry of Health). The work of the Ministry of Health and the NSI analyzes the correctness of the documents without going into the subject of what these discrepancies are due to and whether they mean that in Bulgaria there is a higher number of pregnant and childbirth deaths than officially reported. In partnership with other organizations we developed an advocacy letter on the deficits in the update of the National Program for Improving Maternal and Child Health for the period 2021 - 2030.

**Individual fundraising**

In 2021, from the sale of merchandise we received 880 EUR. The gathered donations amount to 4700 EUR, around 5% are for BOLD Foundation, and another 350 EUR are specifically for a 9-member family who lost their home from Plovdiv. Products with a cause in support of BHC can be purchased from here.

**Reports and publications**

In 2021 programme played a key role in the preparation of a number of reports and publications of the BHC. The Annual Human Rights Report was distributed to executive and
judicial institutions, representatives of the media, academia and the bar associations. It is available on the [BHC site](#). We also organised the publication of two BHC books - *International and European Law and Recommendations to Bulgaria in Relation to Gender-Motivated Crimes and Domestic Violence* authored by Krassimir Kanev and *The Deficits in Bulgarian Legislation in the Sphere of Gender-Based Violence and Domestic Violence* authored by Krassimir Kanev and Elena Krasteva.

### PROGRAMMING AND ADMINISTRATION

In 2021, the Programming and Administration Programme was responsible for fundraising for the BHC activities. The main goal of the programme was to provide sustainable and diverse funding for the implementation of the strategic activities outlined in the long-term Strategy of the BHC 2018-2023. The programme was also responsible for financial reporting to the Bulgarian authorities and to the organization's donors.

During the year, the programme also provided support to all BHC projects in the form of general coordination, budgeting, administrative services, technical and logistical assistance, support for the publication of publications.

Programme staff provide initial contact with individuals alleging violations of their human rights; contacts with journalists in connection with press releases or other publications. The programme associates play an active role in organizing BHC public events, seminars and conferences.

During the year, the programme also participated in the implementation of two European projects through collection and data analysis of information from research in closed institutions. The programme is also responsible for coordinating several partnership projects implemented by the BHC and international organizations from Italy, Belgium, Greece and Romania.

During the year, the programme was engaged in work on a total of 14 projects: 5 EU projects (funded under the Justice programme, Rights, Equality and Citizenship, and Erasmus+), as well as 9 other projects funded by public, institutional or several smaller donors.

The programme is also entirely responsible for the organisation of the activities of BHC Consulting company, the proceeds of which go 100% to support the human rights work of the BHC. Thus, in the last couple of years, BHC own revenues cover on average between 1.5 and 2.5% of the organization's costs.

**Sources of funding and expenditure in 2021**

In 2021, the BHC carried out its activities with the support of 13 donors - public and private, who provided us with institutional and project-based support. The mix of funding between public and private funds enables us to carry out the activities set out in the BHC Strategy and our annual activity plans. The BHC seeks to diversify its funding so that the share of any donor does not exceed 1/3 of the total funding. A full list of donors and the activities they supported in the past year is given at the end of this section.

The BHC publishes its donors publicly on the organization website. Every year since 1997, the BHC has carried out an audit by an independent auditor on its finances. All certified annual financial reports since 2001, when the BHC received the status of an NGO in the public benefit association are available on the BHC website [www.bghelsinki.org](#).
In 2021 the organizational expenditure of the BHC amounted to 694,856 EUR, which marks an insignificant increase compared to 2020 (692,521 EUR). The anti-epidemic measures introduced in 2020 affected our work, put on hold most of our planned activities for regular monitoring visits and necessitated the reorganization of all field research. This continued throughout most of 2021.

The main source of funding for the BHC in 2021 were public international funds - the UN through UNHCR and UNICEF, which supported the work of the Refugees’ and Migrants’ Legal Protection Programme, as well as the European Union and the Active Citizens Fund Bulgaria under the Financial Mechanism of the EEA. This donor support allowed us to implement several projects of the European Commission and a three-year project to monitor the reform of places of detention. Public donor support accounts for nearly 60% of our spending in 2021.

International private foundations contributed 38% of the financing for the previous year. A small share (2.2%) comes from generated own income.

Donors in 2021

The United Nations High Commissioner for Refugees was our largest public donor in 2021 (29%). Oak Foundation provided us with the greatest support as a private foundation (27.9%).

Over the past year, funding levels from UNHCR, UNICEF and our institutional donors, the Oak Foundation and the Open Society Foundations, have remained relatively constant. Institutional support has traditionally allowed us to engage in strategic litigation and to apply for public funds that require co-financing, such as European Union funds and the Financial Mechanism of the European Economic Area (10%). In 2022, the amount of co-financing for European projects fell from 20% to 10%, which is expected to significantly facilitate implementation of new projects from these funds.

EU funding increased slightly over the past year, from 8.8% of the BHC’s total expenditure in 2020 to 10.9% in 2021. This is mainly due to the restart of the activities on two large projects (EQUALITYDATA and ROMA OFF-IN), which were temporarily halted in 2020 owing to Covid-19 restrictions. Surveys among detainees on the former project were carried out in mid-2021, and activities on the second will unfold in 2022.

Another major public donor in 2021 was the Active Citizens of Bulgaria Fund under the Financial Mechanism of the European Economic Area (2014-2020), funded by Iceland, Liechtenstein and Norway (8.2%). With this support, the BHC is working on a major project for the reform of places of detention, which will be implemented until the end of 2022.

In 2021, the BHC continued to implement three joint projects with the Bulgarian Community for Liberal Democracy Foundation (BOLD Foundation). Within the framework of this cooperation, for the first time we received support from the Bulgarian-American Fulbright Educational Exchange Commission for a project to monitor the independence and quality of the media. Again in cooperation with the BOLD Foundation, a project for media
independence and access to information related to the Covid-19 pandemic in Bulgaria was implemented, funded by the Black Sea Trust for Regional Cooperation (BST) and implemented jointly with the online human rights media Marginalia. The project finished in 2021.

Throughout the year, the BHC implemented its various projects in partnership with other NGOs from Bulgaria and Europe, as well as with the newly-established Bulgarian Community for Liberal Democracy Foundation.

Several smaller short-term projects supported by various private donors - such as the Digital Security Fund, the European Foundations Network (both implemented as small projects by the Berlin-based Civil Liberties Union for Europe), the European Council on Refugees and Exiles – that involved work and the production of various thematic reports related to digital security and updating the AIDA refugee information database - accounted for a total of 1.4% of BHC expenditures in the past year.

At the end of 2021, we received for the first time funding for a small project from Sofia Municipality’s Europe Programme. The project "Youth Photo Workshops for Portraits and Friends" will be implemented in 2022.
Sources of BHC funding as a share of the total expenditure, 2021

PRIVATE FOUNDATIONS 36,9%
- Oak Foundation 27,9%
- Open Society Foundations 9%

United Nations 38,7%
- UNHCR 29%
- UNICEF 9,7%

Financial Mechanism EEA 8,2%
- Active Citizens Fund Bulgaria 8,2%

EUROPEAN UNION 10,9%
- European Commission 10,9%

OWN REVENUE 2,2%

SMALLER DONORS 3,1%
- Public donors (BST, Fulbright) 1,7%
- Private (ECRE, Digital Freedom, NED) 1,4%

OWN REVENUE 2,2%
- Income from commercial activity 2,2%
## List of donors and supported activities in 2021

In 2021, BHC carried out its activities with funds from public donors, private foundations and own income. The share of expenditure per donor is given below:

<table>
<thead>
<tr>
<th>Donor</th>
<th>Activity</th>
<th>Expenditure in 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>United Nations High Commissioner for Refugees</td>
<td>Monitoring the Status Determination Procedure, Litigation and Advocacy on Behalf of Asylum Seekers</td>
<td>201,733</td>
</tr>
<tr>
<td>Oak Foundation</td>
<td>Institutional Support of BHC, 2019-2022</td>
<td>193,792</td>
</tr>
<tr>
<td>European Union</td>
<td>Justice Programme, Citizens, Equality, Rights and Values (5 projects)</td>
<td>71,470</td>
</tr>
<tr>
<td></td>
<td>Erasmus+ Programme, Online Human Rights Guide</td>
<td>4,158</td>
</tr>
<tr>
<td>UNICEF</td>
<td>Strengthening Support for Unaccompanied Migrant Children</td>
<td>67,527</td>
</tr>
<tr>
<td>Open Society Foundations</td>
<td>Institutional Support of BHC, 2021-2022</td>
<td>59,010</td>
</tr>
<tr>
<td></td>
<td>Vaccination Justice in the Context of the Covid-19 Pandemic (in collaboration with BOLD Foundation)</td>
<td>3,427</td>
</tr>
<tr>
<td>Active Citizens Fund Bulgaria</td>
<td>Assessment of the Reform in Places of Detention: Legislation and Practice after Neshkov and Others</td>
<td>52,983</td>
</tr>
<tr>
<td></td>
<td>Strengthening the BHC Communications Capacity</td>
<td>4,131</td>
</tr>
<tr>
<td>Bulgarian-American Fulbright Educational Exchange Commission</td>
<td>Monitoring Media Independence and Quality of the Media</td>
<td>4,642</td>
</tr>
<tr>
<td>European Council for Refugees and Exiles</td>
<td>Update of the AIDA Information Data Base</td>
<td>2,991</td>
</tr>
<tr>
<td>Centre for Consultations on Individuals Rights (AIRE)</td>
<td>Project with the National Fund for Support of the United Kingdom</td>
<td>2,553</td>
</tr>
<tr>
<td>Digital Freedom Fund (via Civil Liberties Union for Europe)</td>
<td>Lessons Learned from the Use of Technologies to Fight Public Problems</td>
<td>2,000</td>
</tr>
<tr>
<td>European Foundations Network (via Civil Liberties Union for Europe)</td>
<td>Mobile Apps for Tracking Covid-19</td>
<td>1,997</td>
</tr>
<tr>
<td>National Foundation for Democracy</td>
<td>Media Independence and the Right to Information During Covid-19</td>
<td>76</td>
</tr>
<tr>
<td>Income from production of reports, reimbursement costs</td>
<td>Expenses covered from own sources</td>
<td>15,147</td>
</tr>
<tr>
<td><strong>TOTAL:</strong></td>
<td></td>
<td><strong>694,856</strong></td>
</tr>
</tbody>
</table>

*Note:* The sums are given as outgoing monetary flows.
TEAM

**Monitoring and Research Programme:**
Antoaneta Nenkova (researcher), Dilyana Angelova (researcher), Krassimir Kanev (programme director), Mariya Yanakieva (researcher, *from November*) Slavka Kukova (researcher), Stanimir Petrov (researcher, *until November*).

**Legal Defense Programme:**
Adela Kachaunova (legal director), Diana Dragieva (attorney-at-law), Iveta Savova (attorney-at-law), Radoslav Stoyanov (communications expert), Rilka Gergichinova (legal assistant).

**Campaigns and Communications Programme:**
Angelina Genova (communications expert), Bosilena Melteva (communications expert), Nadezda Tsekulova (communications director), Radoslav Stoyanov (communications expert).

**Programming and Administration:**
Vera Naydenova (accountant), Desislava Simeonova (programme director), Elisa Tsvetanova (technical assistant), Severina Petkova (accountant clerk) and Teodora Veselinova (technical assistant). The Accounting Firm "Zhelkova, Staneva and Georgiev" supervised BHC accounting.

**Refugees’ and Migrants’ Legal Protection Project:**
Alexandra Dichevska (legal consultant), Antoaneta Dedikova (legal consultant), Valentina Nielsen (attorney-at-law), Georgi Voynov (attorney-at-law), Desislava Tianeva (legal consultant), Dimitar Slavov (attorney-at-law), Elitsa Sekulova (accountant), Zornitsa Chakarova (legal consultant), Iliana Savova (attorney-at-law, programme director), Katya Dimitrova (legal consultant), Mariana Ivanova-Nikolova (attorney-at-law), Martin Hristov (attorney-at-law), Plamen Zhelev (attorney-at-law), Plamen Bozhilov (attorney-at-law), Milen Hristov (legal consultant). In 2021 we worked with the translators Ali Djaradat, Badran Jarus, Vladimir Panov, Emilia Mihailova, Ibrahim Jaradat, Mohamad Orfani and Salahuddin Paktiaval.

EXECUTIVE COMMITTEE, BOARD

BOARD

BHC activities directed by the General Assembly (Board). The General Assembly is the supreme governing body of the association. Its members in 2021 were:

Antoaneta Nenkova, Georgi Bankov, Desislava Simeonova, Dimitrina Petrova, Donka Panayotova, Iliana Savova, Kalina Bozova, Kiril Ivanov, Krassimir Kanev, Ramadan Kehajov, Rossitsa Atanasova, Stana Iliev, Vassil Chaprazov, Victor Lilov, Vulko Stanev, and Yana Buhrer-Tavanier

EXECUTIVE COMMITTEE
The Executive Committee is entrusted with the organisation’s operative management. Its members are elected by and from among the General Assembly with a two-year mandate.

The members of the Executive Committee (with a mandate June 2020 – March 2022) are: Krassimir Kanev (chair), Victor Lilov (deputy chair), Vulko Stanev, Dimitrina Petrova and Stana Iliev (members).

ANNUAL FINANCIAL REPORT, INDEPENDENT AUDITOR’S REPORT

(Attached below)
Association Bulgarian Helsinki Committee

FINANCIAL STATEMENT
AS AT 31.12.2021

INDEPENDENT AUDITORS' REPORT

Representatives:
Krassimir Kanev

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

Audited by:
Deyan Konstantinov, Konstantinov Audit Ltd

Date of approval of the financial statement:
Sofia, 22 March 2022
### BALANCE SHEET

**Association Bulgarian Herbal Committee**

**BULGARIA, 12 March 2022**

#### Assets

<table>
<thead>
<tr>
<th>Divisions, groups, articles</th>
<th>Amount (thousands)</th>
<th>1</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current year</td>
<td>Previous year</td>
<td></td>
</tr>
</tbody>
</table>

- **Non-current (fixed) assets**
  - Intangible assets
  - Advances and intangible assets under construction
- **Total I**
- **Tangible assets**
  - Facilities and other
- **Total II**
- **Long-term financial assets**
  - Shares and stakes in group undertakings
- **Total III**
- **Total for section II**
- **Current (short term) assets**
  - Inventories
- **Total IV**
- **Production and goods (including):**
  - Goods
- **Total I:**
- **Claims**
  - Receivables from customers and suppliers
  - Other claims
- **Total II:**
- **Total for section C:**
  - Cash, including:
    - **Total IV:**
  - Unembarked accounts (deposits)
  - Total IV

#### Liabilities

<table>
<thead>
<tr>
<th>Divisions, groups, articles</th>
<th>Amount (thousands)</th>
<th>1</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current year</td>
<td>Previous year</td>
<td></td>
</tr>
</tbody>
</table>

- **Own capital**
  - Reserves
- **Other Reserves**
- **Total IV**
- **Total for section A:**
- **Obligations**
  - Payables to suppliers, including:
    - up to 1 year
  - Other liabilities, including:
    - up to 1 year
- **Total for section B:**
  - Tax liabilities, including:
  - Up to 1 year

#### Expenses for Future Periods

<table>
<thead>
<tr>
<th>Amount (thousands)</th>
<th>1</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td>D. Expenses for future periods</td>
<td>194</td>
<td>44</td>
</tr>
</tbody>
</table>

**AMOUNT OF ASSETS**

<table>
<thead>
<tr>
<th>Amount (thousands)</th>
<th>1</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1510</td>
<td>1351</td>
<td></td>
</tr>
</tbody>
</table>

**AMOUNT OF LIABILITIES**

<table>
<thead>
<tr>
<th>Amount (thousands)</th>
<th>1</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1007</td>
<td>898</td>
<td></td>
</tr>
</tbody>
</table>

Date of approval of the financial statement:

Sofia, 23 March 2022

Prepared by:

Alexander Georgiev

for Zhekov, Stanov and Georgiev -
accounting office Ltd.

Representative:

Krasimir Katarov

Signed:

Deян Константинов
## PROFIT AND LOSS STATEMENT
from non business activity
Association Bulgarian Helsinki Committee
for the year 2021

<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>1393</td>
<td>1899</td>
<td></td>
</tr>
<tr>
<td>Total I</td>
<td>1393</td>
<td>1899</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>II. Financial Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Negative exchange defferences</td>
<td>2</td>
<td>17</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>6</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>V. Total expenses</td>
<td>1399</td>
<td>1919</td>
<td></td>
</tr>
<tr>
<td>VI. Result - profit</td>
<td>56</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1455</td>
<td>1919</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>1239</td>
<td>1876</td>
<td></td>
</tr>
<tr>
<td>3. Membership fees</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>4. Other income</td>
<td>180</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Total I</td>
<td>1420</td>
<td>1881</td>
<td></td>
</tr>
<tr>
<td>II. Financial income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Other interest and financial income, incl.:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Positive exchange defferences</td>
<td>20</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Total II</td>
<td>20</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>IV. Profit from business activity</td>
<td>15</td>
<td>21</td>
<td></td>
</tr>
<tr>
<td>V. Total income</td>
<td>1455</td>
<td>1902</td>
<td></td>
</tr>
<tr>
<td>VI. Result - loss</td>
<td>-</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1455</td>
<td>1919</td>
<td></td>
</tr>
</tbody>
</table>

Date of approval of the financial statement: Sofia, 22 March 2022

Prepared by: Alexander Georgiev
for Zheleva, Stanova and Georgiev - accounting office Ltd.

Representatives: Krassimir Kanev
# Profit and Loss Statement

**From Business Activity**  
**Association Bulgarian Helsinki Committee**  
**For the Year 2021**

<table>
<thead>
<tr>
<th>Name of Costs</th>
<th>Amount (Thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current Year</td>
</tr>
<tr>
<td><strong>A. Expenses</strong></td>
<td></td>
</tr>
<tr>
<td>1. Other expenses</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenses from Operating Activities</strong></td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenses from Ordinary Activities</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>8. Profit from Ordinary Activities</strong></td>
<td>16</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>9. Accounting Profit (Total Revenue - Total Costs)</strong></td>
<td>16</td>
</tr>
<tr>
<td><strong>10. Income Tax Expense on Profit</strong></td>
<td>1</td>
</tr>
<tr>
<td><strong>11. Profit</strong></td>
<td>15</td>
</tr>
<tr>
<td><strong>Total (Total Expenses)</strong></td>
<td>16</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of Revenues</th>
<th>Amount (Thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current Year</td>
</tr>
<tr>
<td><strong>B. Revenues</strong></td>
<td></td>
</tr>
<tr>
<td>1. Net sales revenue:</td>
<td>1</td>
</tr>
<tr>
<td>- Goods</td>
<td>1</td>
</tr>
<tr>
<td>- Services</td>
<td>-</td>
</tr>
<tr>
<td><strong>4. Other Income</strong></td>
<td>8</td>
</tr>
<tr>
<td><strong>Total Income from Operating Activities</strong></td>
<td>9</td>
</tr>
<tr>
<td><strong>Income from Investments in Subsidiaries, Associates and Joint Ventures, Including:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Income from Participation in Group Entities</strong></td>
<td>7</td>
</tr>
<tr>
<td><strong>Total Financial Income</strong></td>
<td>7</td>
</tr>
<tr>
<td><strong>Total Income from Ordinary Activities</strong></td>
<td>16</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>16</td>
</tr>
<tr>
<td><strong>Total (Total Income)</strong></td>
<td>16</td>
</tr>
</tbody>
</table>

Date of approval of the financial statement:  
Sofia, 22 March 2022  
Prepared by:  
Alexander Georgiev  
for Zhelkova, Staneva  
and Georgiev—accounting office Ltd.  
Representatives:  

Signature:  

0652  
Dejan Konstantinov  
0552  
Dejan Konstantinov
## EQUITY STATEMENT

**Association Bulgarian Helsinki Committee**  
**as at 2021**  

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Reserves</th>
<th>Current profit/loss</th>
<th>Total equity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Other Reserves</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Balance at the beginning of the reporting period</td>
<td>427</td>
<td></td>
<td>427</td>
</tr>
<tr>
<td>6. Financial result of the current period</td>
<td>-</td>
<td>56</td>
<td>56</td>
</tr>
<tr>
<td>10. Other change in equity</td>
<td>56</td>
<td>(56)</td>
<td>-</td>
</tr>
<tr>
<td>11. Balance at end of reporting period</td>
<td>483</td>
<td>-</td>
<td>483</td>
</tr>
<tr>
<td>13. Equity at end of reporting period</td>
<td>483</td>
<td>-</td>
<td>483</td>
</tr>
</tbody>
</table>

**Date of approval of the financial statement:**  
Sofia, 22 March 2022

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

**Representatives:**  
Krassimir Kanev
# CASH FLOWS STATEMENT
## Association Bulgarian Helsinki Committee
### for the year 2021

<table>
<thead>
<tr>
<th>Title of cash flows</th>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a</td>
<td>1</td>
</tr>
<tr>
<td>I. Cash at the beginning of the period</td>
<td></td>
<td>1255</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>1602</td>
<td>1886</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>20</td>
<td>-</td>
</tr>
<tr>
<td>7 Other proceeds</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td>Total inflow (cash) from non business activity</td>
<td>1626</td>
<td>1892</td>
</tr>
<tr>
<td>B. Outflow (cash) for non business activity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Paid donations</td>
<td>253</td>
<td>101</td>
</tr>
<tr>
<td>2 Paid wages</td>
<td>856</td>
<td>492</td>
</tr>
<tr>
<td>3 Paid Insurance obligations</td>
<td>156</td>
<td>161</td>
</tr>
<tr>
<td>4 Paid bank and currency operations</td>
<td>6</td>
<td>20</td>
</tr>
<tr>
<td>5 Paid services</td>
<td>329</td>
<td>680</td>
</tr>
<tr>
<td>6 Other payments</td>
<td>21</td>
<td>24</td>
</tr>
<tr>
<td>Total outflow (cash) for non business activity</td>
<td>1621</td>
<td>1478</td>
</tr>
<tr>
<td>III. Cash flows from business activity</td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>A. Inflow (cash) from business activity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Revenues from clients</td>
<td>9</td>
<td>4</td>
</tr>
<tr>
<td>4 Other proceeds</td>
<td>11</td>
<td>21</td>
</tr>
<tr>
<td>Total inflow (cash) from business activity</td>
<td>20</td>
<td>25</td>
</tr>
<tr>
<td>B. Outflow (cash) for business activity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Paid taxes</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>5 Other payments</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>Total outflow (cash) for business activity</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>B. Net cash flow from business activity</td>
<td>15</td>
<td>22</td>
</tr>
<tr>
<td>IV. Cash at the end of the period</td>
<td>1275</td>
<td>1255</td>
</tr>
<tr>
<td>V. Change in cash during the period</td>
<td>20</td>
<td>436</td>
</tr>
</tbody>
</table>

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

Representatives:
Krassimir Kanev

Date of approval of the financial statement:
Sofia, 22 March 2022

[Stamp with date and signature]
INDEPENDENT AUDITOR’S REPORT

To

THE MEMBER OF ASSOCIATION BULGARIAN HELSINKI COMMITTEE

Opinion

We have audited the financial statements of BULGARIAN HELSINKI COMMITTEE (the Association), which comprise the balance sheet as at 31 December 2021, and profit and loss statement from business activity, profit and loss statement from non business activity, equity statement and cash flow statement for the year then ended, and note to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at 31 December 2021, and its financial performance and its cash flows for the year then ended in accordance with National Accounting Standards (NAS) applicable in Bulgaria.

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 Association in accordance with the International Ethics Standards Board for Accountants’ International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) together with the ethical requirements of the Independent Financial Audit Act (IFAA) that are relevant to our audit of the financial statements in Bulgaria, and we have fulfilled our other ethical responsibilities in accordance with the requirements of the IFAA and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor’s Report Thereon

The representative of the Association is responsible for the other information. The other information comprises the management report, prepared by the representative of the Association in accordance with Chapter Seven of the Accountancy Act, 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 and to the extent explicitly specified in our 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.

Additional Matters to be Reported under the Accountancy Act

8800 Sliven
ул."Иван Вазов"15, офис 3
мобильен: 0887 213 189
e-mail: dkonstantinov.kaudit@gmail.com
web: konstantinovsl.oditorbg.com

15, Ivan Vazov Str., office 3
8800 Sliven, Bulgaria
mobile: +359 887 213 189
e-mail: dkonstantinov.kaudit@gmail.com
web: konstantinovsl.oditorbg.com
In addition to our responsibilities and reporting in accordance with ISAs, in relation to the management report, we have also performed the procedures added to those required under ISAs in accordance with the Guidelines of the professional organisation of certified public accountants and registered auditors in Bulgaria, i.e. the Institute of Certified Public Accountants (ICPA). These procedures refer to testing the existence, form and content of this other information to assist us in forming an opinion about whether the other information includes the disclosures and reporting provided for in Chapter Seven of the Accountancy Act applicable in Bulgaria.

Opinion in connection with Art. 37, paragraph 6 of the Accountancy Act

Based on the procedures performed, our opinion is that:

a) The information included in the management report referring to the financial year for which the financial statements have been prepared is consistent with those financial statements.

b) The management report has been prepared in accordance with the requirements of Chapter Seven of the Accountancy Act.

c) The report on payments to governments referring to the financial year for which the financial statements have been prepared is provided and prepared in accordance with the requirements of Chapter Seven of the Accountancy Act.

Responsibilities of the representative of the Association for the Financial Statements

The representative of the Association is responsible for the preparation and fair presentation of the financial statements in accordance with NAS applicable in Bulgaria and for such internal control as the representative of the Association 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, the representative of the Association 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 the representative of the Association either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives 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 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 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 the representative of the Association.

- Conclude on the appropriateness of Association’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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, 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.

Registered Auditor in charge:
DEYAN KONSTANTINOV

25 March, 2022
Sliven, Bulgaria