



BCNL

We have expected you for a long time!

ANNUAL REPORT 2022



One crisis after another...

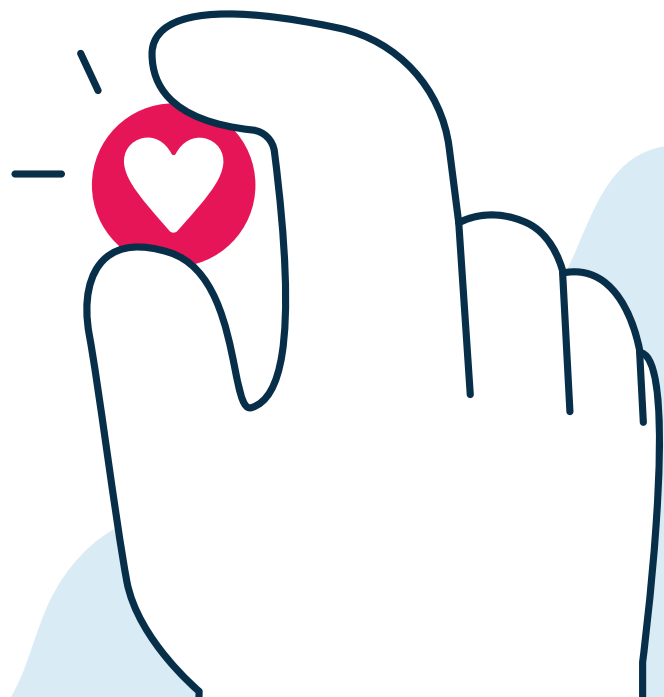
This is what we used to say in 2022, being worried if we would have enough time to adapt. Feeling worried was not the solution... – we also needed to respond as efficiently as possible, to transform the challenges into advantages, and to recharge ourselves with a new impetus for more rights and free-doms.

The global and local crises affected the civic energy, the activism and the environment in Bulgaria: while the dialogue with the institutions had its ups and downs, the Bulgarian volunteers and donors demonstrated once again that we, as a society, are not impartial to the tragedies across the world, either – whether these have emerged near or far from us. They proved yet something very important – we, the active citizens, are becoming ever more numerous! And this is the most important news.

Overcoming the crisis; the assistance provided to asylum seekers from Ukraine and other countries; the aid for Ukraine; extinguishing fires; the support for the people who had suffered from the earth-quakes in Turkey and Syria... – all of these unleashed the volunteer and donor energy.

We believe that the more people act as active citizens, the more the independent civil society organizations – the driving force behind any prosperous society – will be.

We will hardly be able to tackle new threats in the upcoming years, unless we have addressed all outstanding issues from the past. However, the awareness of being ever more numerous gives us hope and confidence that we will also be increasingly successful.



BCNL in figures

Consultations: in 2022 BCNL provided a total of

309

consultations to civil society organizations (225) and citizens (54)

97

News published

13

Media participation

over

1 580 000

People reached out
in the social networks

36

Opinions

over 280

Обучени човека

170

Media coverage

over 600

Participants in events

“

My great thanks to all colleagues from BCNL who assisted us both with draft-ing the amendments to the statute and with defending our position. I hope this decision will also be beneficial to other organizations!”

“

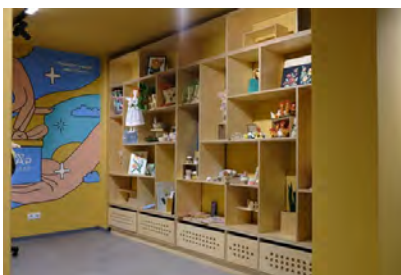
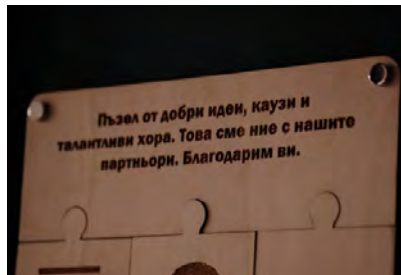
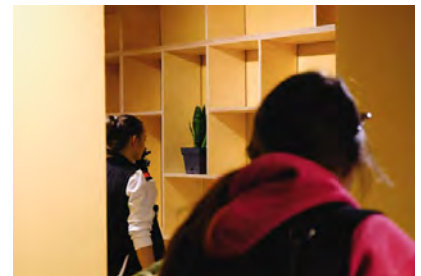
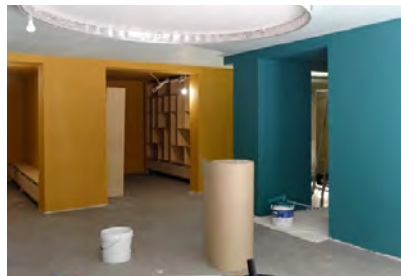
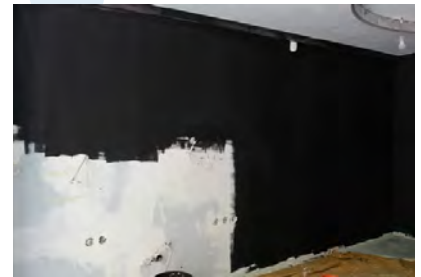
Due to your incredible support... what in the beginning seemed to me just an intuitive impulse for justice has become a reality which, I hope, will be useful to all the authors from now on.

Many thanks for having encouraged me to dare carry out this conversation, and for your intransigent legal (and moral) support!”

*Responses from representatives
of civil society organizations
founded with the support of BCNL*

The new space

In 2022, we made come true a dream that we had had for years – opening a shared social space where we can welcome any person who finds it interesting to talk with and about civil society organizations. What we cherish most is that we set out on this journey with our friends from **Biodiversity and Jamba** by transforming the location at **3, Hristo Belchev street** into a hub of entrepreneurial spirit, into a space filled with a vision of how we can tackle any issue.



This is **Shtrak (EN: Click)** – the place where we tell stories and celebrate achievements – ours, yours and those of **Bulgarian social enterprises** across the country.

The working environment for civil society organizations

Council for the Development of the Civil Society

2022 was yet another year in which we were in the whirlpool of the political crisis, with a caretaker government most of the time. This was an additional burden for the efforts to foster civic participation and promote policies in support of citizens' rights.

Nevertheless! ... after 10 years of relentless fight by the Bulgarian citizens, activists and organizations, the **Council for the Development of the Civil Society (CDCS)** was established – the first such body with the Council of Ministers which:

- » consists of members elected by CSOs;
- » ensures conditions for an ongoing dialogue between CSOs and the executive;
- » has real powers to influence the policies for the development of citizens' organizations and guarantee our right to association;

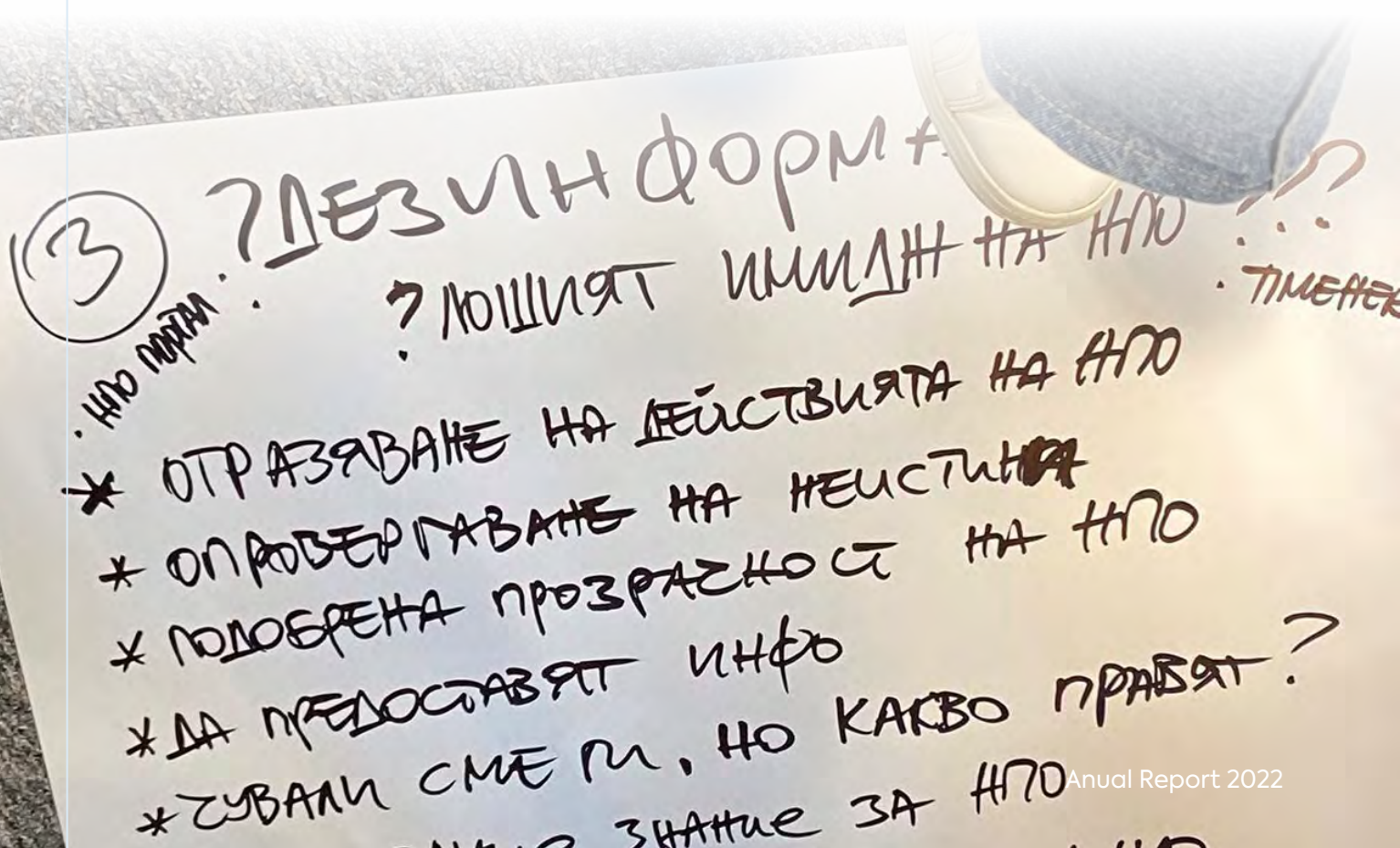


During the first year after its establishment, CDCS:

- » started working towards improving the interaction between CSOs and volunteers and the gov-ernment in making arrangements to receive persons fleeing wars and seeking international pro-tection;
- » adopted a mechanism for civic participation in CDCS's activities with the other CSOs;
- » conducted a public discussion, and approved priorities for the development of the civil society;
- » started working towards the adoption of a new lawful and effective mechanism for funding CSOs.

We, BCNL, continue to firmly believe that CDCS is not yet another abbreviation, and it can be a stable and efficient platform for the dialogue between the executive and the civil society organizations on all topics that are relevant to the civil society.

Together with the coalition **RavniBg (EqualBg)** we organized a joint campaign under the slogan “CDCS is not yet another abbreviation”. The focus of the campaign was on a survey among the Bul-garian civic sector with the aim to gather proposals about **the steps** that will contribute to the **more efficient** functioning of CSOs in Bulgaria. 300 organizations took part in the online survey for deter-mining the priorities. In addition, four meetings were held with representatives and volunteers from civil society organizations in **Smolyan, Rousse, Plovdiv** and **Sofia** which addressed the current chal-lenges for the development of the civil society, and made proposals for measures to tackle them. The results from the campaign were submitted to the CDCS.



Risk assessment and open governance

A key element in terms of the development of the environment for civil society organizations was the *sector assessment of the risk related to NGOs*, whose purpose was determining the level of vulnerability of the civil sector to the risks of terrorism financing or money laundering. BCNL was a member of the working group with the Financial Intelligence Directorate of the State Agency for National Security which carried out this sector assessment.



Another important development was the launching of the **Fourth Plan under the Open Governance Initiative** which comprises 14 measures in 4 thematic areas aimed at open governance and the development of civic participation. BCNL is a partner in the implementations of the measures: “Conceptual framework for open governance”; “Implementation of various forms of efficient public dialogue on developing common standards for the use of artificial intelligence in the process of digitalization in order to safeguard equal access and the respect for human rights”; and “Developing a sample for sending online petitions to government bodies, and adapting it in an official website for sending online petitions to the government and the parliament”. In relation to the Plan, a **Coordination Council** was established – a forum with representatives of the executive and the civil society organizations which addresses topics related to open governance, anti-corruption, access to information and civic participation; BCNL was elected to be its **first co-chair** from the CSO quota.

Advocacy in action

Important draft laws in support of civil society organizations were submitted to the 48th National Assembly ([the possibility to conduct online the general assemblies of associations and community centers, the Volunteer Act](#), amendments to the [Protection against Domestic Violence Act](#)), but none of them was passed.

On 27 October 2022 a group of members of parliament from Vazrajane political party submitted to the National Assembly a [bill on the registration of foreign agents](#). What this draft law *de facto* proposes is drawing up a black list of organizations which receive funding or other material aid or donations from foreign sources, and declaring them as “foreign agents”. As a result of this, 180 civil society organizations signed a joint “Position of CSOs on the Bill on the Registration of Foreign Agents”.

The protection of rights

Can child justice be organized in such a way as to ensure safeguards for all the rights of the child and the relevant procedural facilitations for children? This is the question which we tried to answer by organizing a series of 3-day training seminars in Lovech, Lukovit, and Vratza. We trained over 85 prosecutors, police officers, social workers. An important outcome were the joint protocols which were developed by the professional with the aim to ensure better and successful cooperation in their field work.

Within the framework of our support for equality before the law for people with disabilities, we continued the exchange of experience between Bulgarian and German judges with a focus on seeking better solutions for persons placed under guardianship.

Civic activity

Civic Alarm Clock

The fifth edition of the Civic Alarm Clock provoked the creative inspiration of **115 Bulgarian authors** who participated with **207 photos, illustrations and texts**. All of them expressed commitment and an active civic position on the topic “Associated: The Force of Being **TOGETHER**”. The second edition of the Civic Alarm Clock festival awarded prizes to **18 socially committed artists**. The festivity gathered more than 400 visitors who participated in the numerous creative activities, workshops, and games which recreated our civil rights to association, protests and the freedom of speech. Due to the support of civic activists, art connoisseurs and partners, we managed to raise **3,900 BGN** which we distributed as cash awards among the first three ranking authors, and the award “The Choice of the Audience” in the three competition categories.

“

The smiles and the cheerful mood throughout the festival were what im-pressed me most. It is so nice being surrounded by and communicating with people with a positive attitude.”

Participant in the 2022 Civic Alarm Clock Festival



Digital democracy

In 2022, we started, together with the Association of European Journalists, a project with a focus on countering propaganda and disinformation in our country. A part of the activities was continuing the meetings and the discussions at the Civil Hitchhiker Club.

In the course of the year, we addressed topical issues of public relevance – by means of open discussions, dialogues and expert involvement. In the whirlpool of political battles, the Civil Hitchhiker continued its interest in the Big Picture: What results from what has been happening?; Are the foundations of civil freedoms in our country stable, and who is an active citizen?... The topics we discussed in 2022: **"I don't have a candidate to vote for, but still I'm going to vote..."**; **"Our votes have been counted, but what's the point?"**; **"The Bulgarian Lev vs. the Euro – what do we gain and what do we lose"**; and **"Donorship – image, strategy or pure empathy"**.



Capacity building

NGO Summer School

This is our favorite program, as it allows us to meet people like ourselves – 100% activists... We organized the 10th jubilee edition of the NGO Summer School, and we trained 19 civic leaders to make them more efficient, more confident and prepared to uphold and develop the civil society in Bulgaria. The participants attended a 6-day intensive training program with lectures on topical NGO matters, interesting discussions and practical challenges for applying the knowledge acquired. Of course, we also had a lot of fun, which turned the group into a real united community of like-minded people.

Thus, 10 years later, the Alumni Club of the NGO Summer School already has **224 civic activists** who have the knowledge and the capacity to engage in small and big battles in the name of important social causes

“

What I appreciated most was feeling the power of joint efforts, being aware of the existence of organizations of various sizes, with various missions, and un-derstanding that we all should and can work together”.

Participant in the 2022 NGO Summer School



Exchange under Erasmus+ Program

We supported capacity building for **40 social entrepreneurs** from Bulgaria, Italy, Poland and Greece. We organized **19 international study visits** which allowed representatives of social enterprises from the **4 European countries** to exchange knowledge and experience at the management level, and to also establish new strategic partnerships. Managers and experts from **6 Bulgarian social enterprises** learnt about the inspiring example and innovative management methods applied by their counterparts from the host organizations in Athens, Lesbos Island, Palermo, Trieste, Warsaw, and Lodz.

Spring and autumn training programs

In 2022 we conducted two regular editions of the training programs of the NGO House with over 90 participants. We organized a total of 20 lectures on topical issues which targeted teams of civil society organizations from the whole country. The seminars were held online, which allowed the involvement of CSOs across the country. The sessions were structured in thematic modules dedicated to enhancing the capacity of the organizations' teams for topics related to management, budgeting, advocacy, and economic activity, NGO-specific communication. The feedback from the participants about the 2022 edition was once again highly positive.



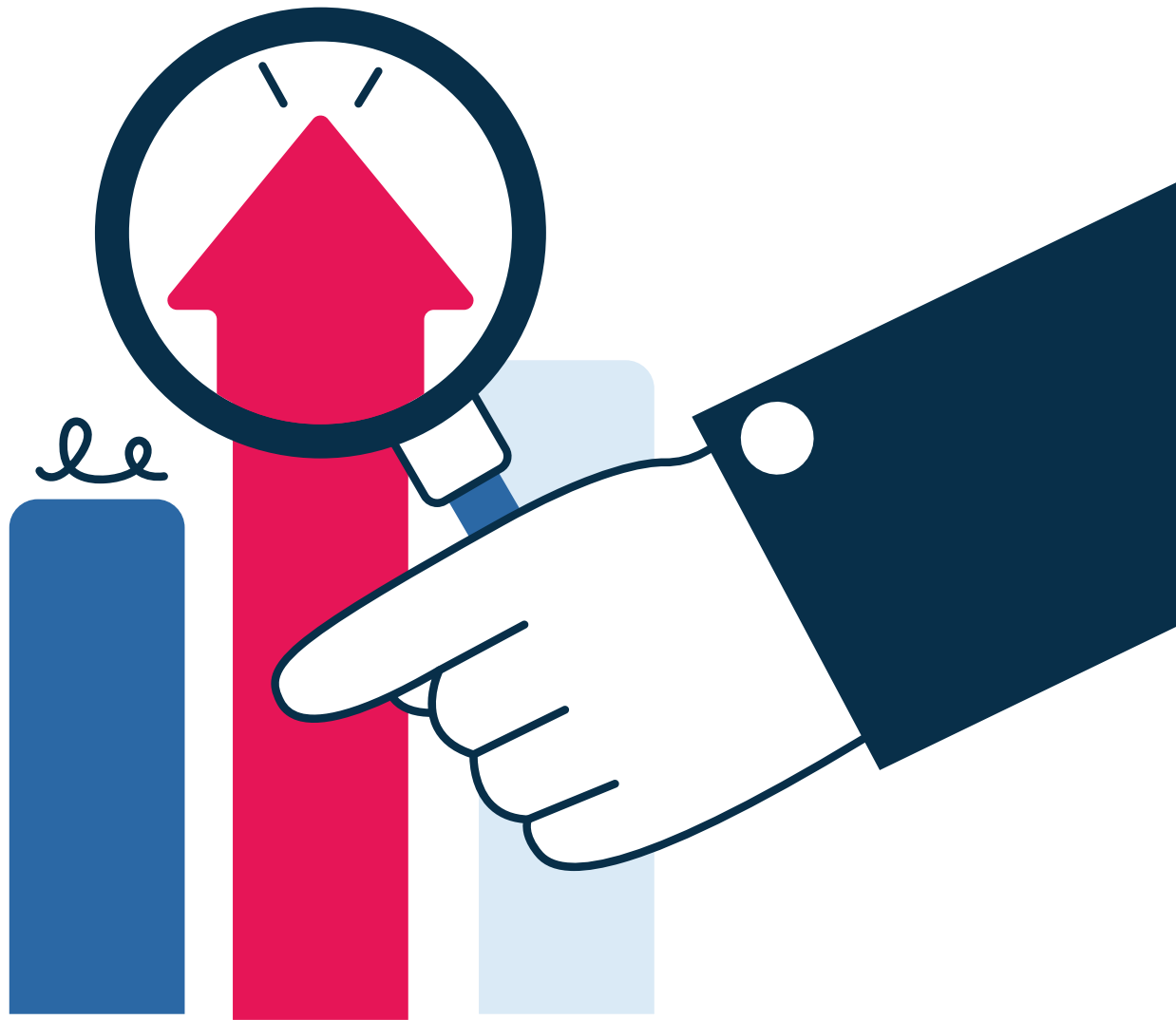
Increased financial independence

Let's GO: it is not just business!

We recharged the optimism for NGO financial stability by means of [Let's GO 2022](#). The contest attracted 12 organizations from across the country which competed for a flying start of their ideas about **business with value added**. With the support of 10 experienced mentors and trainers, they all developed their social entrepreneurship ideas into ready-to-use business plans. While the path from the idea to its implementation is a difficult one, we from BCNL assist any organization in its efforts so that we walk this path together. At the end of the intensive 3-month program, the teams had the opportunity to present their ideas before an expert jury in the competition **"The Best NGO Business Plan"**. Together with representatives from America for Bulgaria Foundation and socially responsible businesses – UniCredit Bulbank, TELUS International Bulgaria, Accenture Bulgaria, and Ebag – we selected the three winning organizations which were to receive 10,000 BGN in support of implement-ing their ideas.

We also managed to address some of the challenges identified by the organizations by means of our advocacy efforts aimed at a better environment for social entrepreneurship in Bulgaria. We developed the dialogue with the stakeholders in the format *Let's GROW: Financial Tools for Starting and Devel-oping Social Entrepreneurship*. We continued our active work with the social enterprises in relation to measures supporting and encouraging the system to grow and build its capacity and social impact.





At the end of the year, we organized an important meeting within the framework of the initiative Let's GROW with representatives from the Ministry of Labor and Social Policy, the Operational Pro-gram Human Resources Development, the Fund of Funds, and social enterprises. The conclusion from the meeting was that, in spite of the challenges facing social enterprises, they have a huge potential to tackle social inequalities and fight against climate change, but this should be supported with policies aligned to their growth needs. The participants presented their demands to decisionmakers in a declaration.

In March–July 2022, we carried out a survey among the community of over 200 organizations that had completed the Program in order to answer the following questions:

- » What are the challenges they are currently faced with;
- » What support is needed to start and develop a social enterprise;
- » What are the attitudes of the organizations toward the new formats of collaboration and capacity building.

We summarized the results in the report “Entrepreneurship for NGO: Starting and Developing a Business with a Cause”.

DarPazar

Being a **social entrepreneur** nowadays in Bulgaria requires zest, dedication to a social cause and skills to tackle numerous challenges.

The mission of the online platform DarPazar is helping small and large social entrepreneurs to reach out to more people. 2022 was another consecutive year when the teams of Accenture Bulgaria and BCNL continued “telling the story”, through the online shop, about the products and goods manufactured by social entrepreneurs for whom each and every purchase implies support and solidarity with their causes.

Here are the achievements of the social enterprises that have partnerships via the DarPazar platform:

5234

Total sales

Over

144 000 BGN

Total turnover

Over

600

Participants in the workshops of the social enterprises

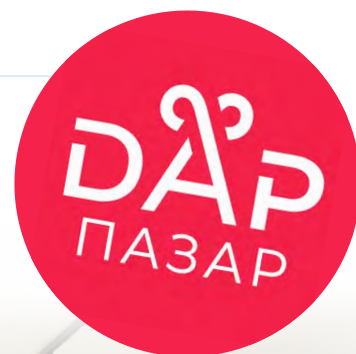
Over

600 000

Persons reached out in the social networks

30

Media participations



Vivacom Regional Grant

In partnership with the Bulgarian Center for Not-for-Profit Law, the seventh edition of **Vivacom Regional Grant** provided support to 12 civil society organizations to implement their projects with a focus on education and environmental protection, and a total value of **59,278 BGN**.

Within the framework of its seven editions from 2015 till 2022, Vivacom has supported **86 organizations** with **94 projects**, with a total value of **441,000 BGN**. In the autumn Vivacom launched the eighth edition of the Regional Grant. The best and innovative concepts which have the potential to solve a local issue and engage the community will receive a grant in the amount of up to **5,000 BGN**.

VIVACOM FUND



Research and analyses

SCO Sustainability Index 2021

<https://bcnl.org/news/2021-g-se-okaza-po-spokoyna-za-nepravitelstvenite-organizatsii.html>

Survey “Public Attitudes towards Civil Society Organizations”

<https://bcnl.org/news/obshtestveni-naglasii-kam-deynostta-na-grazhdanskite-organizatsii-rezultati-ot-natsionalno-predstavitelno-prouchvane-2022.html>

<https://bcnl.org/news/paradoks-uvelichavat-se-pozitivnite-naglasii-kam-grazhdanskite-organizatsii-no-i-narastva-vliyanieto-na-negativnite-vnusheniya-propaganda-i-falshivi-novini.html>

CIVICUS State of Civil Society Report

<https://bcnl.org/news/istorii-za-nadezhda-v-tamni-vremena-dokladat-aktivizatsiya-6-na-civic-space-watch-report-2021.html>

Report “Entrepreneurship for NGOs: Starting and Developing a Business with a Cause”

<https://rb.gy/dvmcwq>

Report “The Crisis as an Opportunity: Are the Communities in the city of Sofia Viable to Adapt to Dynamic Changes?”

https://bcnl.org/uploadfiles/documents/Report_The%20Crisis%20as%20an%20Opportunity_Action%20research%20among%20communities.pdf

Partnerships



The People

BOARD OF TRUSTEES

Lawyer Tzveta Popova
Chairperson

Lawyer Tzvetana Chukleva

Stanislav Sirakov
partner in LaunchHub
investment fund

Boryana Dimitrova
Ph.D. in Sociology,
manager of Alpha
Research sociological
agency

Iva Doychinova
journalist

Neli Kutzkova
judge

ЕКИП

Nadya Shabani, Director;
Aylin Yumerova, Program Director;
Anna Adamova, Program Director
(till April 2022);
Plamen Dimitrov,
Administrative Director;
Elena Kalinova, Financial Director;
Zahari Yankov, Senior Legal Advisor;
Radina Banova, Legal Advisor;
Alexandra Mircheva, Coordinator
Social Entrepreneurship Program;
Alexander Kirov, Communication
Expert;
Iveta Shiligarova, Communication
Expert;
Zdrava Vodenicharova, Coordinator
DarPazar;
Georgi Merdjanov, Coordinator
DarPazar (till June 2022);
Penka Panamska, Office Manager;
Nadya Hristova, Office Assistant

INTERNS

Maria-Magdalena Gechovska – Uni-
versity of National and World Economy,
Legal Studies;
Alyia Behar –
McGill University, Canada;
Neli Samardjieva –
intern Digital Marketing.

**Our gratitude to all the volunteers
who were with us and who contribut-
ed to the success of BCNL initiatives
in 2022:**

Dara Sapundjieva
Elena Lulcheva
Kossara Parvanova
Rayna Siryiski
Stanislav Djamov
Hubavena Ivanova

Projects and funding in 2022

Project “Sustainable Growth of CSOs”

Source of funding:
America for Bulgaria Foundation

In 2022, the project’s initiatives started:

- » Increase support for the development of cross-sectoral cooperation in entrepreneurship;
- » Response to attacks to civil society by building sustainable and credible CSOs with a stronger narrative that eloquently asserts the position that the civil society sector is a key driver of society;
- » Expanding recognition of the work of CSOs in Bulgaria.

Project Activate: building bridges between CSOs, Private Sector and Active Citizens

Source of funding:
America for Bulgaria Foundation

In 2022, the following was achieved:

Provided development advice to 309 CSOs (255) and citizens (54).

Support for the organization of Civic Alarm Clock 2022, an initiative to support young artists for socially engaged art;

10th anniversary edition of the NGO Summer School (19 participants from NGOs);

The 12th edition of the CSOs Entrepreneurship Programme (LET’S GO) was held, which brought together 12 organisations to develop their social entrepreneurship skills with the support of 10 mentors and trainers.

Conducted research and produced a report on “Entrepreneurship for NGOs: starting and growing a business with a cause”.

Next Step Programme – Programme for 2021 and 2022

Source of funding:
*Open Society Institute
Foundation – Switzerland*

In 2022 the activities to promote the concept of supported decision-making and revocation of interdiction continued. In the framework of our support for equal recognition before the law for people with disabilities, we continued the exchange of good practices in the judiciary and an exchange was organised between Bulgarian and German judges in the search for better solutions for people under guardianship.

Project: Response to the COVID-19 Crisis and Post crisis period

Source of funding:
*Open Society Institute
Foundation – Switzerland*

In 2022, support was provided to the Disability Rights Legal Clinics at Sofia University “St. Kliment Ohridski” and Plovdiv University “St. Paisii Hilendarski.

Support for specific persons under interdiction or at risk of interdiction.

It was conducted a nationally representative sociological survey on “Public attitudes towards the activities of CSOs”

Network of Competence Centres for Social Innovation, project “FUSE”, number VS/2021/0157

Source of funding:
Horizon 2020, EU

Meetings were held with the Bulgarian project partners and representatives of the Ministry of Labour and Social Policy to discuss the development of the social entrepreneurship (SE) sector.

An analysis of needs and best practices in social entrepreneurship innovation was conducted.

Interim impact assessment of the national SE legislation was prepared.

NGO Sustainability Index for Bulgaria 2021.

Source of funding:
USAID

A study of the NGO sustainability index in Bulgaria for 2021 was conducted.

An online event was held with presentation of the NGO Sustainability Index for 2021 and the results of the national representative survey on “Public attitudes towards the activities of CSOs”

Project: “Child-Friendly Justice: Developing the concept of social court practices” (REC-AG-2019/REC-RCHI-PROF-AG-2019)

Source of funding:
Justice Programme, EU

In 2022 training seminars were organised in Lovech, Lukovit, Vratsa with trained over 85 judges, prosecutors, police officers, social workers on the topic of interdisciplinary approach in the preparation of individual needs assessment of children, minors and juveniles involved in judicial procedures as victims or perpetrators of crime.

Established joint protocols for better and successful collaboration of different specialists at the fieldwork level.

Representatives of BCNL took part in the project closing event.

Project “SEHUBS, Co-creating Hubs for Social Enterprises”

Source of funding:
Erasmus+ programme, EU

The 2022 project supported the capacity development of 40 social entrepreneurs from Bulgaria, Italy, Poland and Greece.

19 international study tours were organized, in which representatives of social enterprises from the four European countries (project partners) exchanged knowledge and experience at management level and had the opportunity to establish new strategic partnerships with each other. Managers and experts from 6 Bulgarian social enterprises were introduced to the inspiring example and innovative management methods of their counterparts from host organisations in the other partner countries.

In 2022, a shared social space (HUB) was built, where we could welcome anyone interested in talking with and about CSOs, to learn about the activities of more than 30 social enterprises, part of the DarPazar community.

The project “ CCSD is not just another acronym” (Council for Civil Society Development, set by the Government)

Source of funding:
CIVITATES

A joint campaign with the RavniBg coalition under the slogan “CCSD is not just another acronym” was held with the aim of consulting the Bulgarian civil society and collecting suggestions on what steps should be taken for more effective work and efficiency of the CSOs in Bulgaria, as well as identifying priorities for the development of the civil sector (over 300 organisations participated).

Four meetings were held with representatives and volunteers from CSOs in Smolyan, Ruse, Plovdiv and Sofia to discuss the current challenges for the development of civil society and to collect proposals for measures to overcome them.

The results of the campaign were presented to the CCSD. Through the data gathered, advocacy was initiated for a public consultation by the CCSD, which took place in December 2022

Project: Money laundering and terrorist financing risk assessment of the NGO sector in Bulgaria

Source of funding:
European centre for not-for-profit law (ECNL)

In 2022, a survey was conducted among Bulgarian NGOs to collect data for the preparation of a sectoral risk assessment of money laundering and terrorist financing of the NGO sector in Bulgaria.

Conducted meetings (focus groups) with representatives of NGOs, State Agency for National Security (SANS), the bank sector to discuss the data collected for the NGO sector in Bulgaria.

“Entrepreneurship for NGOs” 2022

Source of funding:
Accenture Bulgaria Ltd.
Telus International (Col
Point New Europe)
Unicredit Bulbank AD

In 2022, the 12th edition of the programme (LET’S GO) involved 12 organisations that developed their social entrepreneurship skills with the support of 10 mentors and trainers. The supported organizations participated in the “Best NGO Business Plan” competition.

Three organizations were awarded as winners in the competition and received support of 10 000 BGN each to implement their ideas. Traditionally, an award ceremony was organized.

In 2022, a survey was conducted among the community of organizations in the NGO Entrepreneurship Program to explore:

- » What are the current challenges for them;
- » What support is needed to start and develop a social enterprise;
- » What are the attitudes of organizations towards new forms of collaboration and capacity building.

At the end of 2022, we held an important meeting within the Let’s GROW initiative, with participation of representatives of the Ministry of Labour and Social Policy, the Human Resources Development Operational Programme, the Fund Manager of Financial Instruments in Bulgaria (Fund of Funds) and social enterprises.

Project “Telling Together” – an innovative approach to develop tourism with a cause”

Source of funding:
Europe 2022 Programme
of Sofia Municipality

Organised and held 8 workshops with a cause with participation of tourists and guests of the capital (foreign and local tourists) with over 120 participants.

Developed and disseminated promotional materials for the workshops with a cause and the activities of the social enterprises.

Presenting natural and other tourist and cultural attractions in an interesting way through the social networks.

The project “Digital Democracies vs. Digital Dictatorships”

Source of funding:
Active Citizens Fund – Bulgaria under the EEA Financial Mechanism 2014–2021

Together with the Association of European Journalists, a project aimed at countering propaganda and disinformation in the country was launched.

Discussions were resumed in the Civic Hitchhiker’s Club in 2022, with current important public topics such as “There is no one for whom, but I will vote...”, “We counted ourselves and so what”, “BGN vs. euro – what we gain and what we lose” and “Giving and donation – public image strategy or pure empathy”

Project: “Citizens’ input – CPF to improve public consultation in municipalities”

Source of funding:
Active Citizens Fund – Bulgaria under the EEA Financial Mechanism 2014–2021

In 2022 was continued the support to 7 municipalities and local NGOs efforts to improve public consultations at the local level which resulted in training on advocacy and communications to benefit the implementation of the envisaged local campaigns.

BeneVict Project – Benefits of the full implementation of the Victims’ Rights Directive

Source of funding:
Justice Programme, EU

In 2022, BCNL experts prepared the Bulgarian part of an analysis to identify across the EU the different practices of Member States in collecting data on victims and victimisation.

Interviews were conducted as well as the assessment of the practical implementation of the EU Victims’ Rights Directive.

“Civic Alarm Clock” contest

Source of funding:
Donations collected from individuals and legal entities

In the fifth edition of the contest “Civic Alarm Clock” participated 115 Bulgarian authors who contributed with 207 photographs, illustrations and texts expressing commitment and awake civic position on the theme “UNIT-ED: The Power of Being Together”.

The second edition of the Civic Alarm Clock Festival was held with over 400 visitors who took part in the numerous creative activities, workshops and games recreating our civil rights of association, protest and freedom of speech.

Project “Programme for professional development of ABF partners”

Source of funding:
*America for Bulgaria
Foundation*

In 2022, an initiative was carried out for part of the BCNL team to visit different cities and organisations in USA to exchange experience and good practices in fundraising.

**FOUNDATION BULGARIAN CENTER
FOR NOT-FOR-PROFIT LAW**

***FINANCIAL STATEMENTS
AND AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022***

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- ***NOTES TO THE FINANCIAL STATEMENT FOR 2022***
- ***PROJECTS 2022***

Total 19 Pages

INDEPENDENT AUDITOR'S REPORT

**To the management of
Bulgarian Center for Not-for-Profit Law
Sofia**

Opinion

We have audited the financial statements of Bulgarian Center for Not-for-Profit Law (the Foundation), which comprise the balance sheet as at 31 December 2022, and the income statement, 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 Foundation as at 31 December 2022, 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 Foundation in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (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.

Responsibilities of Management for the Financial Statements

Management 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 management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation 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 Foundation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation'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 Foundation 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.

FOR ATA CO LTD:

Radosveta
Kirilova
Vesselinova

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Vesselinova
Date: 2023.05.04
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Radosveta Vesselinova
registered auditor

May 04, 2023

Sofia, Bulgaria, 81 Bulgaria blvd, entrance 2, office 5

BALANCE SHEET
as at 31 December 2022

Bulgarian Center for Not-for-Profit Law

ASSETS	Notes	31/12/2022 thous. BGN	31/12/2021 thous. BGN
Non-current assets, net			
Equipment		3	4
Computer technique	3	23	6
Shares and portion in subsidiary company	3	6	5
Loans granted to subsidiaries		11	11
		43	26
Current assets			
Receivables from financing	4	75	76
Cash and cash equivalents	5	675	683
		750	759
Deferred expenses		4	4
Total assets		797	789
EQUITY AND LIABILITIES			
Equity and reserves			
Other reserve		323	298
		323	298
Current liabilities			
Current liabilities	6	9	9
Unspent from financed project	7	454	482
		463	491
Total equity and liabilities		786	789

Manager: Nadia Rabhat Shabani-Panova
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04 May 2023

As per auditors report:

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INCOME STATEMENT

for the year ended 31 December 2022

Bulgarian Center for Not-for-Profit Law

	Notes	2022 thous. BGN	2021 thous. BGN
Revenue from regulated activity	8	921	713
Revenue from donations conditional		879	674
Revenue from donations unconditional		9	-
Other income		33	31
Financial incomes		26	18
Foreign currency exchange rate gains		26	18
Expenses by regulated activity	9	897	723
Donations		45	-
Other costs		852	681
Financial expenses		23	25
Foreign currency exchange rate loss		22	24
Other expenses from financial operations		1	1
Result from non-economic activities		27	(17)
Profit from economic activities		31	22
Result for the year		58	5

Manager: **Nadia Rabhat Shabani-Panova**
Nadia Shabani- Panova

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INCOME STATEMENT FOR ECONOMIC ACTIVITY
for the year ended 31 December 2022

Bulgarian Center for Not-for-Profit Law

	Notes	2022 thous. BGN	2021 thous. BGN
Operating incomes business activities	<i>10</i>	49	26
Net sales incomes		49	26
Financial incomes		0	0
Interest income		-	-
Expenses by economic elements	<i>11</i>	15	2
Cost of hired services		5	2
Employee expenses		9	-
Cost of insurance		-	-
Other costs		1	-
Profit from operating activities		34	24
Profit before income tax		34	24
Income tax	<i>12</i>	3	2
Profit after tax		31	22
Net profit for the period		31	22

Manager:

Nadia Shabani-Panova

Nadia Rabhat
Shabani-
Panova
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STATMENT OF CHANGES IN EQUITY
for the year ended 31 December 2022

Bulgarian Center for Not-for-Profit Law

	Reserves thous. BGN	Financial resul thous. BGN	Total equity thous. BGN
Balance as at 31 December 2020	186	137	323
Financial result for the period			
Other changes in the reserves, including: (own financing)	(30) (30)		(30)
Balance as at 31 December 2021	156	142	298
Financial result for the period		58	58
Other changes in the reserves, including: (own financing)	(33) (33)		(33)
Balance as at 31 December 2022	123	200	323

Manager: **Nadia Rabhat Shabani-Panova**
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CASHFLOW

for the year ended 31.12.2022

Bulgarian Center for Not-for-Profit Law

	Notes	2022 thous. BGN	2021 thous. BGN
Cash flows non-economic activities			
Conditional financing received		853	487
Unconditional financing received		9	8
Cash flow from bank operations and currency exchange gains		26	17
Other cash-flows received		11	-
Payments to employees		(393)	(224)
Payments to social security		(30)	(64)
Payments for services		(294)	(364)
Grants paid		(45)	(42)
Payments for assets		(26)	(4)
Interest and bank tax paid		(5)	(3)
Other cashflows from operating activities		(142)	(19)
Net cash flows from non-economic activities		(36)	(208)
Cash flows economic activities			
Received amounts on contracts		46	29
Other receipts		-	
Payments to suppliers		(6)	(2)
Payments for salaries and social security contributions		(9)	-
Tax payments		(2)	(2)
Other cashflows from operating activities		(1)	-
Net cash flows from economic activities		28	25
Net change in cash and cash equivalents		(8)	(181)
Cash as at 01 January		683	864
Cash as at 31 December		675	683

Manager: **Nadia Rabhat Shabani-Panova**
Nadia Shabani-Panova

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04 May 2023

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NOTES TO THE FINANCIAL STATEMENTS for the year ending on December 31, 2022

1. Incorporation and registration.

The Foundation Bulgarian Center for Not-for-Profit Law (BCNL) was established in 2001 and is registered in accordance with the Law for the non-profit corporate bodies. The foundation works for the public benefit.

The Foundation is a non-governmental, non-political and non-religious organisation, established to pursue the following objectives:

- to support the development and strengthening of an enabling legal and policy environment for an independent civil society, incl. non-governmental, not-for-profit organizations (NGOs), in Bulgaria;
- to promote transparency, accountability, and proper internal governance of NGOs and state institutions;
- to support better cooperation between government and NGOs;
- to support public participation in decision-making;
- to promote the development of professional skills, knowledge and capacity relating to the enabling legal environment for civil society, including NGOs, in Bulgaria;
- to provide assistance to NGOs with respect to legal problems;
- to provide assistance in civil society legal reform efforts in other countries, where appropriate, and to foster international co-operation;
- to engage in activities to achieve such other objectives as determined by the Board of Trustees not inconsistent with the purposes and the identity of the Foundation

To achieve its objectives the Foundation implements a number of contracts. The most important ones for the year 2022 are:

- ✓ **Activate: building bridges between CSOs, Private Sector and Active Citizens**, with the financial aid of America for Bulgaria Foundation
- ✓ **Advance CSO Sustainable Growth**, with the financial aid of America for Bulgaria Foundation
- ✓ **Microgrant and Enrichment program**, with the financial aid of America for Bulgaria Foundation
- ✓ **Response to the COVID-19 Crisis and Post crisis period**, with the financial aid of the Open Society Institute
- ✓ **Human (legal capacity) in the loop**, with the financial aid of the Open Society Institute
- ✓ **Child-Friendly Justice: Developing the concept of social court practices, (REC-AG-2019/REC-RCHI-PROF-AG-2019)**, with the financial aid of program “Justice” of the EU Commission
- ✓ **Programme “Entrepreneurship for NGOs”**, with the financial aid of Accenture Bulgaria, Telus International (Call Point New Europe), America for Bulgaria Foundation and Unicredit Bulbank
- ✓ **Digital democracies vs digital dictatorship**, funded by the Active Citizens Bulgaria Fund under the EEA Financial Mechanism 2014-2021
- ✓ **Project Citizens' Entrance - FCP for Improving Public Consultation in Municipalities, in partnership with Forum Citizen Participation**, funded by the Active Citizens Bulgaria Fund under the EEA Financial Mechanism 2014-2021.
- ✓ **Project “The Civil Society Organization Sustainability Index in Bulgaria”**, funded in USAID via FHI
- ✓ **Project SEHUBS - Co-creating Hubs for Social Enterprises**, funded under the ERASMUS+ Programme (agreement number 621421-EPP-1-2020-1-IT-EPPKA3-IPI-SOC-IN)
- ✓ **Bulgarian NPO AML/CFT risk assessment**, funded by ECNL Stichting
- ✓ **“We storytell together – development of tourism with a cause”** with the financial aid of Sofia municipality, program Europe
- ✓ **and others**

NOTES TO THE FINANCIAL STATEMENTS for the year ending on December 31, 2022

2. Description of the significant accounting policies

2.1. Basis for the preparation of the financial statements

The Foundation annual financial statements for the year 2022 have been prepared in accordance with the requirements of all the National Accounting Standards applicable in 2022, as of the Balance sheet date of December 31, 2022.

The Foundation organizes and carries out the current accounting reports and prepares its financial statements in accordance with the requirements of the Bulgarian accounting, taxation and commercial legislation.

The Foundation financial statements for the year 2022 are prepared according to the requirements of the principles of accrual basis; going concern; primacy of content over form; prudence; comparability of income and expense; consistency.

These financial statements have been prepared on the basis of the accounting convention of historical price, modified in certain cases with the revaluation of some assets and liabilities in accordance with their fair value, that have been shown in the disclosures accompanying the statements.

All information disclosed for 2022 and 2021 is presented in this financial statement in thousands of Bulgarian leva (BGN in thousands).

2.2. Comparative data - changes in accounting policies

With a view to achieving comparability, the balances in the respective accounts of Retained Earnings and Reserves as of December 31, 2022, have been reclassified, combined and recalculated. All adjustments have been reflected in Reserves and Retained Earnings so that they would not influence the current financial result.

2.3. Use of accounting estimates and assumptions

The preparation of financial statements under the National Accounting Standards requires that the management makes some accounting estimates and assumptions, which are related to the Balance sheet reported assets and liabilities as well as to the recognized income and expenses for the period.

2.4. Transactions in foreign currencies

Transactions, concluded in foreign currencies during the period, have been translated in Bulgarian leva in accordance with the exchange rate for the respective currency on the date of the transaction. Any assets and liabilities in foreign currencies have been recalculated in accordance with the closing exchange rate of the Bulgarian National Bank as of the Balance sheet date. Any profit or loss as a result of this has been presented in the Income Statement.

2.5. Recognition of income and expense

The sources of this **income** are the grants received. Solely the disbursed parts of these grants are accounted as income during the year. The disbursed as income grants, for which there are attended clauses, are specified as financing under conditions in the Profit and Loss Account. The income from the grants for fixed assets is recognized only to the extent of the allowances for depreciation and the balance is reflected in the Balance sheet as long-term liabilities /deferred income and financing/. Unrealized financial resources during the year are specified in the Balance sheet as short-term or long term financing, depending on the period for which they will be disbursed. The realized expenses, exceeding the grants received to the date of the financial statement, are recognized as income and reported as other short-term receivables in the Balance sheet.

Expenses are recognized in accordance with the principles of accrual basis and comparability with Income. Most of the depreciation expenses are directly assigned to reduction of equity of the Foundation and are not recorded in the Income Statement.

Income and Expenses of economic activity are rendered according to the requirements of the principles of accrual basis and comparability.

2.6. Fixed assets

Fixed assets are the established non-financial resources, which have been acquired and are owned by the

NOTES TO THE FINANCIAL STATEMENTS for the year ending on December 31, 2022

Foundation, and have a physical existence. It is expected that they will be used during more than one reporting period. The fixed tangible and intangible assets have been valued at acquisition cost which includes their purchase price plus all expenses in relation to their commissioning and are reduced with the accrued depreciation and impairment.

Any derecognition of fixed assets is made as a result of a sale, reject or retirement when no other economic benefit is expected.

2.7. Depreciation of fixed assets and amortization of intangible assets

The Foundation accrues depreciation of fixed assets and intangible assets in view of the useful life of the individual assets, determined for each class of assets. No depreciation is accrued for lands and assets that are under construction or being supplied.

When depreciable assets of the company are depreciated, the straight-line method is used.

In 2022 the following depreciation rates have been used:

Computers - 50%

Office furniture and equipment – 15%

2.8. Receivables

The receivables have been valued at their incidence cost.

2.9. Cash

Any cash in BGN has been valued at face value, while cash in foreign currencies - in accordance with the closing exchange rate of the Bulgarian National Bank on December 31, 2022. For the purposes of the Cash Flow Statement, the cash includes all cash in hand and at bank as of December 31, 2022.

2.10. Current liabilities

Any current liabilities in BGN are valued at their incidence cost.

2.11. Income taxes

Under the Bulgarian tax legislation, the Foundation is liable to corporate taxation only for its economic activity. The tax percentage is 10 % of the taxable profit. In the period only the payment for technical services rendered by foreigners is liable to withholding taxation. The Foundation did not make any social expenses during the period.

3. Long – term financial assets

	31.12. 2022 BGN in thousands	31.12. 2021 BGN in thousands
Subsidiary company	6	5
Given loan to subsidiary company	-	11
Total	6	16

During the year, a cash contribution in the amount of BGN 11,000, granted to the subsidiary BCNP Training EOOD due to lack of working capital, was returned.

The foundation has entered into a partnership in a new subsidiary Serafim 2022 OOD with a capital contribution of BGN 1,000.

NOTES TO THE FINANCIAL STATEMENTS
for the year ending on December 31, 2022

4. Receivables

	31.12. 2022 BGN in thousands	31.12. 2021 BGN in thousands
Receivables from donors	68	76
Others	3	-
Receivables from clients	4	-
Total	75	76

5. Cash

	31.12. 2022 BGN in thousands	31.12. 2021 BGN in thousands
Cash in BGN	611	501
Cash in foreign currency	64	182
Total	675	683

6. Current Liabilities

	31.12. 2022 BGN in thousands	31.12. 2021 BGN in thousands
Trade payables	-	1
Payables to project partners	-	3
Social securities liabilities	-	1
Tax liabilities	7	4
Other	2	-
Total	9	9

7. Financing and differed income from profit-making activity

	31.12. 2022 BGN in thousands	31.12. 2021 BGN in thousands
Reminders of financed projects	454	482
Total	454	482

The not expended balances of the received financing for projects in realization by the end of the year.

8. Revenues from regulated activity

	For the year ending on 31.12. 2022 BGN in thousands	For the year ending on 31.12. 2021 BGN in thousands
Recognized income from grants under condition-programs	879	674
Recognized income from donations without condition	9	8
Other incomes	33	31
Total	921	713

Other incomes is the sum, used from the reserve of the organization to cover current expenses through the year (33 thousand BGN).

NOTES TO THE FINANCIAL STATEMENTS
for the year ending on December 31, 2022

9. Expenses for regulated activity

	For the year ending on 31.12. 2022 BGN in thousands	For the year ending on 31.12. 2021 BGN in thousands
Donations	45	42
Project costs	852	681
Total	897	723

The donations are granted to Bulgarian non-governmental organizations in public benefit as follows:

- Community center ‘Luben Karavelov – 1897’ – 10 000 BGN for Best business plan for NGO
- Association ‘Made with love 21’ – 10 000 BGN for Best business plan for NGO
- The Infinite Opportunities Association - 10 000 BGN for Best business plan for NGO
- Association Startup factory – regional program – 9860 BGN
- Social teahouse foundation – regional program – 3902,17 BGN
- Association “Society 528” – donations for the development oof the social entrepreneurship – 922 BGN

10. Income of economic activity

	For the year ending on 31.12. 2022 BGN in thousands	For the year ending on 31.12. 2021 BGN in thousands
Income from services rendered	49	26
Total	49	26

11. Expenses for economic activity

	For the year ending on 31.12. 2022 BGN in thousands	For the year ending on 31.12. 2021 BGN in thousands
Costs of hired services	5	2
Payments to employees	9	-
Other costs	1	-
Total	15	2

12. Tax expenses

	For the year ending on 31.12. 2022 BGN in thousands	For the year ending on 31.12. 2020 BGN in thousands
Current tax expense	3	2
Total	2	2

The foundation does not report temporary tax differences and respectively income and expenses from deferred tax.

PROJECTS DURING 2022

Bulgarian Center for Not-for-Profit Law Foundation implemented during 2022 the following projects:

Programs, implemented in 2022

1. Contract with America for Bulgaria Foundation

Project: Activate: building bridges between CSOs, Private Sector and Active Citizens

Source of funding: America for Bulgaria Foundation

Balance from 2021	129 548,98 BGN
Funding received	146 704,00 BGN
Assets Purchased	12 724,08 BGN
Total expenses	263 197,52 BGN
Balance as of 31.12.2022	331,38 BGN

2. Contract with America for Bulgaria Foundation

Project: Advance CSO Sustainable Growth

Source of funding: America for Bulgaria Foundation

Balance from 2021	- BGN
Funding received	164 130,00 BGN
Total expenses	6 506,48 BGN
Balance as of 31.12.2022	157 623,52 BGN

3. Contract with America for Bulgaria Foundation

Project: Microgrant

Source of funding: America for Bulgaria Foundation

Balance from 2021	- BGN
Funding received	22 797,00 BGN
Total expenses	22 797,00 BGN
Balance as of 31.12.2022	- BGN

4. Contract with America for Bulgaria Foundation

Project: Enrichment program

Source of funding: America for Bulgaria Foundation

Balance from 2021	\$0,00
Funding received	\$50 000,00
Total expenses	\$34 185,88
Balance as of 31.12.2022	\$15 814,12

5. Contract with Foundation Open Society Institute

Project: Response to the COVID-19 Crisis and Post crisis period

Source of funding: Foundation Open Society Institute

Balance from 2021	\$125 440,01
Funding received	\$0,00
Assets purchased	\$599,35
Total expenses	\$123 539,54
Balance as of 31.12.2022	\$1 301,12

6. Contract with Foundation Open Society Institute
Project: Human (legal capacity) in the loop
Source of funding: Foundation Open Society Institute

Balance from 2021	\$0,00
Funding received	\$100 000,00
Total expenses	\$0,00
Balance as of 31.12.2022	\$100 000,00

7. Contract with Family Health International 360, USA
Project: „ The Civil Society Organization Sustainability Index in Bulgaria for 2019 “
Source of funding: USAID

Balance from 2021	\$0,00
Funding received	\$10 770,00
Total expenses	\$10 770,00
Balance as of 31.12.2022	\$0,00

8. Contract with Sofia municipality
Project: “We storytell together – development of tourism with a cause“
Source of funding: Sofia municipality, program Europe

Balance from 2021	0,00 BGN
Funding received	13 140,00 BGN
Total expenses	13 140,00 BGN
Balance as of 31.12.2022	0,00 BGN

9. Contract with European commission
Project: SEHUBS - Co-creating Hubs for Social Enterprises
Source of funding: Erasmus program

Balance from 2021	31 446,64 €
Funding received	- €
Total expenses	35 118,30 €
Balance as of 31.12.2022	(3 671,66) €

The costs of the project, other than those listed in the table above, which are covered by the organization's own funds amount to 8779.57 euros.

10. Contract with Accenture Bulgaria Ltd

Programme “Enterpreunership for NGOs”

Source of funding: Accenture Bulgaria Ltd

Balance from 2021	0,00 BGN
Funding received	25 000,00 BGN
Total expenses and donation accounted as income	25 000,00 BGN
Balance as of 31.12.2022	0,00 BGN

11.Contract with Telus International (Call Point New Europe)

Programme “Enterpreunership for NGOs”

Source of funding: Telus International (Call Point New Europe)

Balance from 2021	0,00 BGN
Funding received	12 000,00 BGN
Total expenses and donation accounted as income	12 000,00 BGN
Balance as of 31.12.2022	0,00 BGN

12. Contract with Unicredit Bulbank

Програма: „ Enterpreunership for NGOs “

Източник на финансиране: Unicredit Bulbank

Balance from 2021	10 000,00 BGN
Funding received	10 000,00 BGN
Total expenses	10 000,00 BGN
Balance as of 31.12.2022	10 000,00 BGN

13.Contract with Active Citizens Bulgaria Fund under the EEA Financial Mechanism 2014-2021.

Project: Civil Hubs at Universities: Activating Civil Energy in Support of Civil Society

Source of funding: Active Citizens Bulgaria Fund under the EEA Financial Mechanism 2014-2021.

Balance from 2021	-19 330,58 €
Funding received	19 330,58 €
Total expenses	0,00 €
Balance as of 31.12.2022	0,00 €

14. Contract with Active Citizens Bulgaria Fund under the EEA Financial Mechanism 2014-2021.

Project: Project Citizens' Entrance - FCP for Improving Public Consultation in Municipalities, in partnership with Forum Citizen Participation

Source of funding: Active Citizens Bulgaria Fund under the EEA Financial Mechanism 2014-2021.

Balance from 2021	(4 648,04) €
Funding received	3 033,14 €
Total expenses	2 056,80 €
Balance as of 31.12.2022	(3 671,70) €

15. Contract with Active Citizens Bulgaria Fund under the EEA Financial Mechanism 2014-2021.

Project: "Ex iure ad iustatium (from right to justice); principles of fair trial for people with disabilities", in partnership with Global Initiative in Psychiatry

Source of funding: Active Citizens Bulgaria Fund under the EEA Financial Mechanism 2014-2021.

Balance from 2021	-347,58 €
Funding received	347,58 €
Total expenses	0,00 €
Balance as of 31.12.2022	0,00 €

16. Contract with Active Citizens Bulgaria Fund under the EEA Financial Mechanism 2014-2021.

Project: For citizens and their organizations, - in partnership with PACEL

Source of funding: Active Citizens Bulgaria Fund under the EEA Financial Mechanism 2014-2021.

Balance from 2021	(14 196,97) €
Funding received	14 196,97 €
Total expenses	0,00 €
Balance as of 31.12.2022	0,00 €

17. Contract with Active Citizens Bulgaria Fund under the EEA Financial Mechanism 2014-2021.

Project: Digital democracies vs digital dictatorship

Source of funding: Active Citizens Bulgaria Fund under the EEA Financial Mechanism 2014-2021.

Balance from 2021	- €
Funding received	5 000,00 €
Total expenses	10 820,91 €
Balance as of 31.12.2022	(5 820,91) €

18. Contract with European commission

Project: Child-Friendly Justice: Developing the concept of social court practices, (REC-AG-2019/REC-RCHI-PROF-AG-2019)

Source of funding: program “Justice” of the EU Commission

Balance from 2021	11 417,43 €
Funding received	- €
Total expenses	26 229,46 €
Balance as of 31.12.2022	(14 812,03) €

The costs of the project, other than those listed in the table above, which are covered by the organization's own funds amount to 7868,57 euros.

19. Contract with European center for not-for-profit law

Project: Bulgarian NPO AML/CFT risk assessment

Source of funding: ECNL Stichting

Balance from 2021	8 275,00 €
Funding received	- €
Total expenses	15 223,35 €
Balance as of 31.12.2022	(6 948,35) €

20. Contract with Consortium between 9 organizations from Bulgaria, Ireland, Cyprus and Portugal

Project: ESF+ Network of Competence Centres for Social Innovation (ENCCSI), project “FUSE”, number VS/2021/0157

Source of funding: Horizon 2020

Balance from 2021	2 765,64 €
Funding received	3 835,66 €
Total expenses	3 332,18 €
Balance as of 31.12.2022	3 269,12 €

21. Contract with Bulgarian women fund

Project: initiative “One click to the Parliament”

Source of funding: Civitates

Balance from 2021	950,00 BGN
Funding received	- BGN
Total expenses	950,00 BGN
Balance as of 31.12.2022	0,00 BGN

22.Contract with Bulgarian women fund

Source of funding: Civitates

Balance from 2021	- €
Funding received	20 000,00 €
Total expenses	18 811,52 €
Balance as of 31.12.2022	1 188,48 €

23. Contract with Victim support Europe

Project: Benevict

Source of funding: project "Justice"

Balance from 2021	- €
Funding received	4 563,00 €
Total expenses	- €
Balance as of 31.12.2022	4 563,00 €

24.Contract with Ronald MacDonald foundation

Balance from 2021	- BGN
Funding received	20 000,00 BGN
Total expenses	2 000,00 BGN
Balance as of 31.12.2022	18 00,00 BGN

25. Balance from donations from year 2020, received for the development of the social entrepreneurship.

Balance from 2021	9620,56 BGN
Funding received	0,00 BGN
Total expenses	0,00 BGN
Balance as of 31.12.2022	9620,56 BGN

26. Donations from individuals and legal entities

The received donations are as follows:

- Elven BG Ltd – 100 BGN for the campaign "Citizen alarmclock"
 - Physical persons for the campaign "Citizen alarmclock" – 3640,59 BGN
- The expenses for the initiative are 3117,73 BGN

- Donations for covering transportation costs for participation in events – 1107,46 BGN
- The expenses for business trip for participation in events amount to 951,38 BGN

- UK ONLINE GIVING FOUNDATION – 7440,29 BGN
- Unconditional donations from physical persons – 1205,26 BGN

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