



**Bulgarian Center for
Not-for-Profit Law**

**ANNUAL
REPORT
2013**



WHO ARE WE

BCNL's mission is to provide support for the drafting and implementation of legislation and policies aiming to advance civil society, civic participation and good governance in Bulgaria.

The Bulgarian Center for Not-for-Profit Law (BCNL) was founded in July 2001 and is incorporated as a public-benefit foundation in the Central Register at the Ministry of Justice.

BCNL pursues its mission with the strong belief that the improvement of the NGO legal framework is instrumental for the creation of an independent and prosperous civil society.

Main activities:

- Legislative initiatives, advocacy campaigns and provision of technical assistance to NGOs and institutions for drafting and implementing legislation;
- Enhance the capacity of NGOs on issues related to the legislation regulating their activities, advocacy and good governance;
- Provision of legal support to NGOs through consultations on the legal and tax framework of the activities of foundations and associations;
- Conduct legal studies, analyses and research on topics related to the legal regulation and the activities of NGOs, draw up strategies and organization development plans;
- Organize trainings on topics such as the legal regulation and the activities of NGOs, good governance, provision of social services, advocacy, etc.

TEAM

Ralitsa Velichkova – Director of BCNL, lawyer, expert on the legal framework for NGOs

Luben Panov – Program Director, expert with international experience in the field of legal and financial framework for NGOs

Nadia Shabani – Program Director, lawyer, expert on the legal framework for NGOs and social contracting

Pavleta Aleksieva – Program Director, lawyer and expert on the general legal and tax framework for NGOs

Elina Petkova – Office Manager

Ivan Georgiev – lawyer, expert on the legal framework for NGOs

Marieta Dimitrova – lawyer, expert on social contracting and anti-discrimination

Georgi Genchev – NGOBG.info Manager

Plamen Todorov – Financial Accountability & NGOBG.info Admin

Hermina Emirian – NGOBG.info Editor

Svetlana Todorova – Fundraising & Communications

Aylin Yumerova – intern

BOARD OF TRUSTEES

Vyara Mukova – Chairperson of the Board (attorney-at-law)

Desislava Bizheva – member (lawyer)

David Moore – member (Vice President of the International Center for Not-for-Profit Law)

Svetlana Georgieva – member (journalist)

Stephan Klingelhofer – member (International Center for Not-for-Profit Law)

Ivo Hristov – member (associate professor, Doctor of Juridical Science, professor at Sofia and Plovdiv Universities)

Ralitsa Velichkova – Ex officio member (Director of BCNL)

WHY WE ARE CONVINCED THAT WORKING FOR AN NGO IS EXACTLY WHAT WE WANT TO DO...

Some time ago one of the young colleagues in our team used the following words to describe what the work in the NGO sector means:

„Working in an NGO which has ideas and a mission, and isn't just a bait for revenues from projects, gives you the chance to search and find out why things are working out, why this way, what is the point of the markets and is there any need of changing the patterns set. The Business focuses on how, and working in an NGO questions the established how, asking why. Activities in the NGO sector will give you the freedom to be beyond the system, even to laugh at it. That is why the NGO is before other options. But you have to believe that this is exactly what you want to do.“

The meaning of working in an NGO, the meaning of the existence of civil society organizations, the point of protesting, the point of participating in governance.

2013 was an active year for civil society. It offered a wide range of forms of civic participation – a referendum, protests, the numerous public councils to all types of institutions that emerged, the publicly broadcasted discussions of publicly established councils.

And somewhere there, in this variety of civic activities the question about civic organizations sprang up, about the reason for their existence, about their financing and whose interest they protect. We were provoked by these questions and by the atmosphere of civic commotion, and we conducted a very interesting national survey about the attitude of citizens towards NGOs. The results which you will read about below, reveal a curious trend – people who have had contact with NGOs and who understand the activities of NGOs, have a positive attitude towards them. The direct conclusion is that NGOs should be more active in informing the public about what they do.

Our narrative of what we did in 2013 is associated with our belief in the meaning of what we do, in its usefulness and its impact on civil society organizations, and the development of civil society as a whole, and last but not least, with the confidence that we do exactly what we need to do

We thank the team of the Bulgarian Center for Not-For-Profit Law (BCNL), the associates who share our ideas, and the partners with whom we realize them!



Ralitsa Velichkova
Director



Vyara Mukova
Chair of the Board

I. THE STATE OF CIVIL SOCIETY

NGO SUSTAINABILITY INDEX

In 2013, traditionally, the Bulgarian Center for Not-For-Profit Law coordinates the development of the NGO Sustainability Index.

The index was developed by the U.S. Agency for International Development (USAID) in 29 countries in Central and Eastern Europe and the former Soviet Union and 30 countries in Africa, the Middle East and Asia.

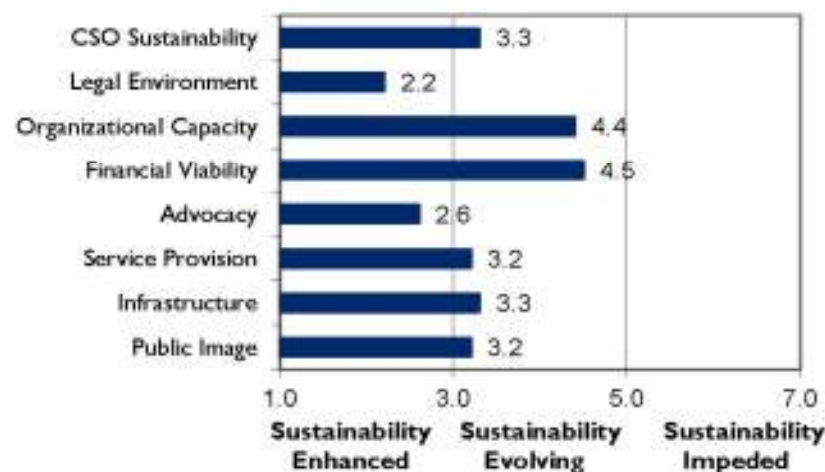
The overall result of Bulgaria for 2012 is 3.3, which marks a very slight improvement compared to our results in 2011, which was 3.4. This improvement is due to improvement in the results of two of the areas - advocacy and financial viability. Advocacy, because following the efforts of many NGOs in 2012 the Strategy for Support and Development of NGOs was adopted by the Council of Ministers. That same year two new funding programs announced their funding programs for NGOs - the Swiss Cooperation Programme and the NGO Fund in the framework of EEA Financial Mechanism.

For Bulgaria the worst scores are in the sphere of financial viability (4.5) and organizational capacity (4.4). These scores are very close to 5 - the score that notes the beginning of impeded sustainability.

In terms of financial viability Bulgaria is 11th among the countries in Central and Eastern Europe and the former Soviet Union. It ranks after all the new EU member states, and also after Croatia and Ukraine, and in the ranking it is on par with Albania, Macedonia, Kazakhstan and Slovenia.

Our assessment for organizational capacity is 4.4, which in the overall ranking puts us on 23rd place together with Russia. According to this indicator only Belarus, Azerbaijan, Tajikistan, Uzbekistan and Turkmenistan remain behind us.

2012 Scores for Bulgaria



SOCIOLOGICAL SURVEY ON ATTITUDES TOWARDS CIVIC ORGANIZATIONS

In 2013, a national representative survey about citizens' attitudes towards NGOs in Bulgaria was conducted at the request of BCNL.

Attitudes of citizens towards non-governmental organizations can be summarized as follows:

- Citizens who have had contact with NGOs are satisfied with it;
- The vast majority of the citizens are willing to turn for assistance to NGOs;
- ¾ of Bulgaria's citizens are positive in their assessment of the NGOs and think that their existence is important for public life;
- NGOs enjoy the most positive image among citizens in comparison with politicians, judges, businessmen, mayors and journalists.

These basic findings clearly show a trend of increasing the citizens' trust in the NGOs, and of requesting their support for solving major life problems.

This positive trend of citizens' attitudes towards the NGOs contrasts with the lack of government policy and vision for the development of civil society organizations in Bulgaria. The Strategy adopted by the Government in 2012 did not start its implementation in 2013 neither in terms of provided measures, nor in terms of the proposed financing mechanism.

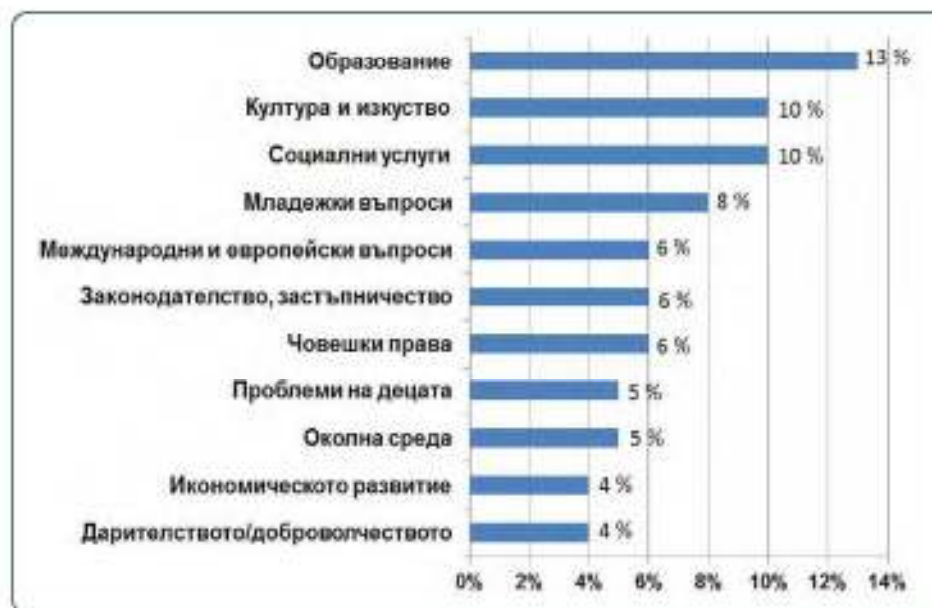
Instead, it should be noted that for the third consecutive year funds for projects of non-profit legal entities are not provided for in the draft state budget for 2014.

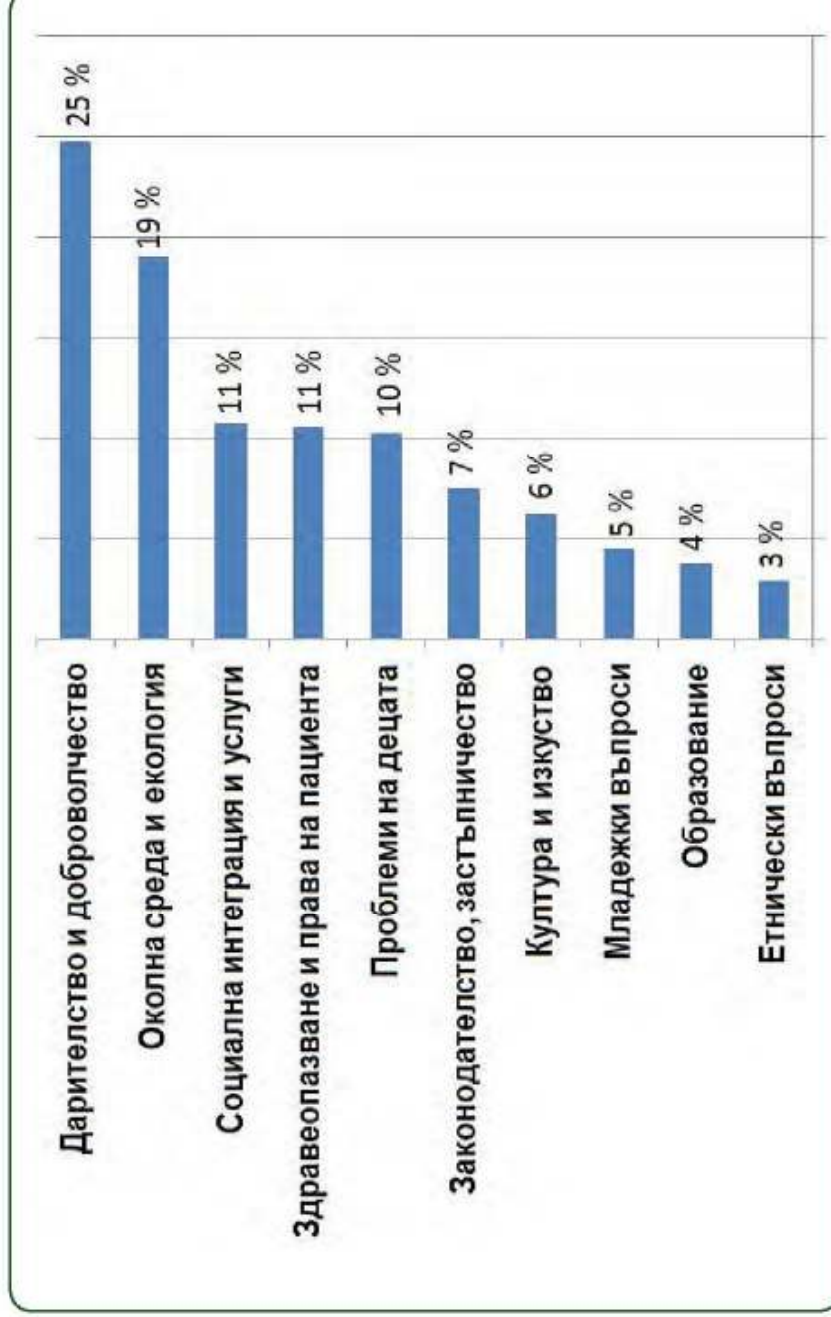
STATE OF THE SECTOR FROM THE PERSPECTIVE OF THE INFORMATION PORTAL OF NGOs – WWW.NGOBG.INFO

Since 2010 BCNL, together with the PACEL Foundation, has been maintaining the information portal of NGOs in Bulgaria (www.ngobg.info). Registration of NGOs in the database of the portal is voluntary and its members should update their information at least once a year, so as to show site visitors that they are active. At the end of 2013 registered users were over 5700, and 800 of them have an updated profile.

Analysis of the portal data shows that the ten cities with the largest number of registered NGOs are Sofia, Varna, Plovdiv, Burgas, Blagoevgrad, Rousse, Veliko Tarnovo, Stara Zagora, Haskovo and Pleven. In five of these cities the organizations are most active in updating their profiles - Sofia, Varna, Plovdiv, Haskovo and Russe.

A study of the thematic areas in which active NGOs operate indicates the following distribution (more than 4% of the NGOs with an updated profile):





Registered users of the site have the opportunity to publish various information about themselves and their business. Most often the publications of active NGOs are in the categories News, Upcoming Events, and Announcements (for jobs, volunteers, etc.).

As the portal quotes materials from other media related to civic organizations and civic participation every day, in 2013 it became possible to study the interest of the media towards NGOs, which is based on nearly 1,000 quoted publications. Distribution of the publications as per the subject areas in which the NGOs operate is as follows:

Eight out of the 10 areas of media attention coincide with the most popular areas of activity of active NGOs.

II. PARTICIPATION IN LEGISLATION AND ADVOCACY

WHAT WE MANAGED (AND DID NOT MANAGE) TO CHANGE IN THE LEGAL FRAMEWORK FOR NGOS

In 2013 there were advocacy actions for change of the legal framework, but they were provoked by the proposals for changes, which, if accepted, would have seriously jeopardized the work environment of civil society organizations in Bulgaria.

CAMPAIGNS AND ACTIVITIES FOR CHANGING THE LEGAL FRAMEWORK FOR NGOS:

- **Campaign against the proposals for publicity of the property of the board members of public benefit NGOs**

At the end of the work of the 41st National Assembly amendments to the Act of Publicity of the Property of Persons Occupying High Government Positions were tabled and passed at first reading by MP Yane Yanev and a group of MPs. The text of the proposal was not published on the website of the National Assembly and there was no public access to it, although the voted texts affect a large number of citizens.

The proposals aimed a wide range of persons to submit declarations about their income and property to the National Audit Office. This includes board members of public benefit non-profit organizations, which are registered in the Central Register.

After the prompt response and the campaign that we initiated jointly with the Bulgarian Donors' Forum and the Access to Information Programme, which was supported by a number of NGOs, the proposals dropped at second reading of the bill.

- **Amendment of the legislation related to the implementation of the UN Convention on the Rights of Persons with Disabilities**

One of our most serious initiatives to change the legal framework concerns the implementation of the UN Convention on the Rights of Persons with Disabilities. Over the past three years our efforts, together with the Bulgarian Association for Persons with Intellectual Disability and Global Initiative on Psychiatry, have been to change the law in a way which will allow effective application of Art. 12 of the Convention and ensure equality before the law for all people.

Our first achievement was the adoption of the concept by the Council of Ministers for the Application of Art. 12 in the Bulgarian legislation. For the implementation of the concept in the past year a working group was established at the Ministry of Justice, whose aim was to prepare specific legal texts for amendment of key and related Acts (Persons and Family Act and the Civil Procedure Code). Nadia Shabani, Pavleta Alexieva and Marieta Dimitrova participated in the group on behalf of BCNL. The working group included the participation of university professors and practicing lawyers who, along with the support of Dr. Michael Bach from the Institute for Research and Development of Inclusion and Society, elaborated specific suggestions on what should be included in the support measures which will replace the institute of complete guardianship.

Along with the working group at the Ministry of Justice, a working group acted at the Ministry of Labour and Social Policy whose objective was the preparation of specific texts to amend the social legislation in accordance with Art. 12 of the Convention, while respecting the will of those who are placed in specialized institutions for adults.

The working group prepared a Concept for legislative changes which are not accepted at this stage.

- **Introduction of the profession „Experts by Experience“**

In 2013 BCNL continued its partnership initiative with the Global Initiative on Psychiatry for introducing the profession “Experts by Experience” in the national legislation. This initiative was part of a joint project with GIP under the Operational Programme Human Resources Development (HRD OP). The project aimed at promoting the social inclusion of traditionally excluded groups (disability, poverty, mental health problems or psychiatric history, substance abuse, belonging to the immigrant community or minority group, etc.) through the introduction of an innovative and still unknown to Bulgaria practice, namely through their involvement as experts by experience. As part of our joint project measures to introduce „Expert by Experience“ at the National Classification of Occupations were initiated and standards to practice the profession were developed. The proposals accompanying the introduction of the profession „Expert by Experience“ were discussed at meetings with representatives of the Ministry of Labour and Social Policy.

- **“Restart” of volunteering**

Once again, in 2013 an attempt was made to pass a bill on volunteering. During the term of the 41st National Assembly a bill for volunteering was submitted by the Council of Minister in the development of which representatives of BCNL and other NGOs were involved. The early termination of the mandate did not allow consideration of the bill. A group of MPs submitted this bill again in the 42nd National Assembly. Meanwhile, the Ministry of Culture set up a working group to develop a „new“ bill on volunteering. At the end of 2013 the working group completed its work and the consultations about the bill are expected to continue in 2014. After years of trying to secure a legal environment for volunteering in Bulgaria we hope to have a good law in 2014.

- **NGOs and the Operational Programme “Good Governance“**

In 2013 BCNL took part in preparing the framework for the new EU Operational Programme for Bulgaria Good Governance (it combines two previous programs, Administrative Capacity and Technical Assistance). What we consider a success and what we were able to achieve in coalition with other NGOs, is the inclusion of civil society organizations in the operational objectives of the program. This was important since in the original version civil society organizations were not included in any of the objectives of the program.

- **NGO registration at the Registry Agency**

At the end of 2013 the Ministry of Justice set up a working group whose aim was to prepare legislative proposals whereby the registration of NGOs to be transferred to the Registry Agency, not at the court as it is now. BCNL experts participate in the working group, and with their statements they argue that such a reform should not restrict the right to associate, nor to create difficulties in the re-registration of organizations. The working group is expected to continue its work in 2014.

- **Coalition “Childhood 2025”**

One of the most active coalitions of NGOs in 2013 was the coalition “Childhood 2025”. The coalition bears its name from the Vision for Deinstitutionalization of Children in Bulgaria and is a union of 16 leading civil society organizations (BAPID, De Pasarel Bulgaria, Lumos Bulgaria, Hope and Homes for Children Bulgaria, FICE Bulgaria, Know-How Centre, NNC, Cedar Foundation, Karin Dom, SOS Children’s Villages, etc.) and networks representing over 150 NGOs and individuals from across the country who have been working on the deinstitutionalization since the year 2000. Their goal is sustainability of the process of deinstitutionalization, regardless of political changes, with top priority - the development of individual community care for each child and ensuring guarantees for their rights. As a result of the work of the Coalition several conferences and discussions with governments were held in 2013 and the priorities of the NGO sector in the context of reform and the key challenges that need to be considered were declared.

- **Initiative for social impact assessment**

Tulip Foundation, in partnership with BCNL and other NGOs launched an initiative to build capacity among civil society organizations in Bulgaria to assess the impact of the development of their programs and projects, as well as the impact of the implementation of laws and policies. Two meetings were held (in June and October 2013), where a forum of organizations and professionals interested in the analysis of the social impact and its future methodological justification were created.

- **Restrictions on the right to associate in the draft of the new Criminal Law**

BCNL prepared an opinion regarding a specific text in the draft of the new Criminal Code (paragraph 3 of Art. 305), which in its first version was extremely vague and allowed misinterpretation of its implementation. The text restricted the right of the Bulgarian citizens to be involved in activities of “foreign organizations or organizations which are under foreign control”, without setting the criteria what these concepts mean. As a consequence practically there was a risk of abusing citizens’ rights. As a result the remarks of the BCNL were reflected in the bill which was presented at the National Assembly.

III. ACTIVITIES IN THE SOCIAL SPHERE

SUPPORTED DECISION-MAKING

In the past year BCNL continued to work actively to promote the concept of supported decision making and implementation of the standards of the UN Convention on the Rights of Persons with Disabilities in the Bulgarian legislation. There were several main directions of our activities in this area.



Within the framework of the pilot projects - part of the program "Art. 12 - Next Step" BCNL experts provided systematic organizational support to our partner organizations - BAPID, GIP- Sofia and NOPPZU (National Organization of Users of Psychiatric and health Services) about the cases of 40 people with intellectual disabilities and mental illness in search of the best solutions of how people who are in guardianship or at high risk of being in guardianship, to be supported in making decisions about key areas of life; areas in which the will, personal preferences and desires should be determining, and not the aim for excessive custody over the "interests of third parties". The results of the pilot projects and of the experience gained are reflected in an ongoing study of the changes in the attitude of the involved individuals, led by the anthropologist Haralan Alexandrov, and a study on the economic benefits of the implementation of new support measures, in comparison with the existing system of guardianship performed by the Foundation De Pasarel.

A BCNL team, together with university professors and lawyers, prepared jointly with our international partner - Dr. Michael Bach, MDAC, concrete proposals for support measures to repeal the institute of , guardianship and trusteeship. The concept of support measures was the basis of the debate which we started among judges and the academic community in the search for modern solutions about the way people with intellectual disabilities or mental health problems may personally exercise their rights. In this regard we organized two workshops with the participation of over 30 judges from 10 district courts across the country, lawyers, law professors from universities and students.

At the end of the year, in the section NGOBLive of the NGO Information Portal, we started an online training program through which to present the experience of the pilot projects and the concept of supported decision making.





Bulgaria among the few countries in the world, carrying out pilot projects on supported decision-making while also holding a political and expert debate about what legislative changes should be taken. The Bulgarian experience has served as an example to other countries such as Kosovo, Turkey, Bosnia and Herzegovina, Serbia, Ireland, USA, Canada. Together with them we have built an international partner network of experts and organizations in which we share our accumulated experience and knowledge.

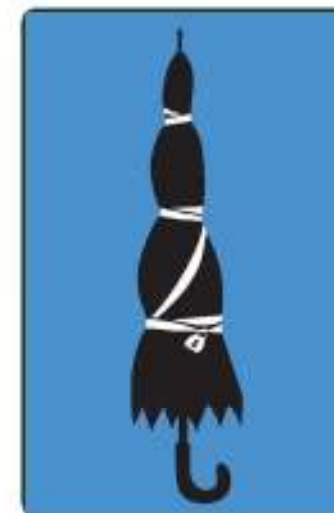
One of the key events associated with the promotion of the concept of supported decision-making, was the international legal seminar under the patronage of the Ombudsman of the Republic of Bulgaria, Mr. Konstantin Penchev. The seminar, under the slogan Rights in Action - Next Steps, was held on 16 - 17 October 2013 in Sofia. Co-organizers, together with the BCNL, were the Institute of State and Law at the Bulgarian Academy of Sciences and the Bulgarian Judges Association.

The seminar was attended by Professor Gerard Quinn of the Center for Law and Policy Aimed at People with Disabilities, National University of Ireland, Galway, Kristin Booth Glen, Professor and Honorary Dean of Emerita, CUNY Law School, New York, Mrs. Lana Kertsner - lawyer, lecturer on the Rights of Persons with Disabilities, Ryerson University, Toronto, Canada, Mr. Yotam Tolub, Legal Consultant Bizchut - Israeli Centre for Human Rights Aimed at People with Disabilities, Ms. Alexandra Tamamovich, MDAC, Center for the Protection of People with Intellectual Disabilities, and others.

Our partner efforts in the framework of the Program "Article 12 - Next Step" ranked



The existing attitudes and views of the society towards people with intellectual disabilities and mental health problems, the lack of trust and respect for their abilities, was the reason to initiate an online campaign for supported decision-making at www.equalrights.bcnl.org. The aim was to introduce to the public the problems of the existing system of guardianship and to gather public support for the proposed new measures for supported decision-making. The campaign started with the official opening of the traveling exhibition "Included not locked - footage of the lives of people with intellectual disabilities and mental health problems: the way it is, the way it should be." Characters of the exhibition are people who have participated in the pilot projects on supported decision making.



SOCIAL CONTRACTING

In the past year we continued to work on the topic of social contracting in the framework of the project Social Contracting - A Tool For Better Results For The People, funded by the HRD OP and implemented in partnership with the National Association of Municipalities in the Republic of Bulgaria and the European Center for Not-For-Profit-Law. Our work over the past year focused on reviewing more than 12 years of history of social contracting in Bulgaria in order to evaluate the experience that we have and to propose an amendment in the legal framework and the practice in applying it so as to achieve more and better results for people. BCNL experts worked on the preparation of the evaluation of the mechanisms of social contracting, analysis of the existing legislation, and the possibility of introducing similar procedures in awarding the provision of health and educational services to private providers.

In September 2013 we held a round table where we discussed the positive and negative aspects of the legal framework and the established practice of its application in the contracting of social services. The event was opened by the Deputy Minister of Labour and Social Policy Mr Lazar Lazarov and was held with the participation of representatives of municipalities and non-profit organizations - social service providers.



- **Participation in the national Assembly of the Municipalities of the Republic of Bulgaria on the topic of social contracting**

BCNL experts took part in the annual meeting of mayors and local authorities, organized by the National Association of Municipalities in Bulgaria, which took place in October 2013. A topic which was tabled by BCNL was the experience accumulated over 12 years in Bulgaria in the social contracting, and the forms of partnership between municipalities and NGOs in providing social services.

IV. SUPPORT to NGOs

SUMMER SCHOOL

The Summer School is organized for the second consecutive year by the Bulgarian Center for Not-For-Profit-Law within the project Effective Approaches to Sustainability of Nonprofits, supported by the America for Bulgaria Foundation. The initiative aims at all those who seek their development in the civic sector.

The Summer School is an opportunity to transfer our knowledge and skills on topics such as the legal and fiscal framework of NGOs, alternative ways of financing NGOs – from the performance of business activities to the development of a strategy for raising funds from individual and corporate donors. Apart from that within the five days of training the participants acquire knowledge and solve practical case studies related to planning and budgeting activities, advocacy, citizen participation in the legislative process.



What was new in the past year was the live broadcast of a webinar with leading speakers Ralitzka Velitchkova and Pavleta Alexieva and a talk show entitled "What non-governmental organizations lack to connect with their communities", with guests Haralan Alexandrov, a social anthropologist and researcher, and Vladimir Yonchev, editor of the website OFFNews.bg.

In the highlight of the Summer School was the session on fundraising led by Jitka Nesrstova from Greenpeace Czech Republic.

SOCIAL ENTREPRENEURSHIP PROGRAMME

The social entrepreneurship program is being held for the second time. Its aim is to encourage NGOs to develop related to their business missions through which to provide the means to achieve their main objectives.

- **Awards for the best business plan within the framework of the Social Entrepreneurship Programme**

In the 2013 edition of the competition 16 applying organization were evaluated by a jury consisting of representatives of the Foundation America for Bulgaria, Microfond AD, UniCredit Bulbank, Bulgarian Entrepreneurship and Innovation Cluster and Capital Newspaper, which determined the three best proposals.

In the last 2 years we have trained a total of 45 organizations within this program. In 2012-2013 – 21 participants submitted 16 business plans, with the help of our professional consultants. In 2013-2014 – there are 24 participants which have submitted 20 business plans.

The program is supported by the America for Bulgaria Foundation. In the past year the UniCredit Foundation as also became a donor of the program, and funded the event with the amount of 70 000 EUR. Over 4000 employees of UniCredit Bulbank participated in the selection of best business plan for 2013.



In 2013 the prize money for the participants was increased to 30 000 Levs.

Here are the winners for the past year:

First prize – a cheque for 10 000 Levs was awarded to the Foundation for Social Change and Inclusion for a workshop for soaps - HOPE SOAP - soaps produced by disadvantaged youth. The winner was also awarded a special prize - participation in a one year mentoring program for managers and entrepreneurs Top Class.

Second prize – a cheque for 7500 leva was awarded to the Bulgarian Society for the Protection of Birds for the initiative "Nature in a Handful" – an outdoor classroom in the protected area Poda - the area richest in birds in Europe.

And second prize – a cheque 7 500 Levs was earned by the Foundation Dance Art – Iliev for organizing an intensive, 2-week summer training program on dances of different styles, taught by world famous professionals.

As a result of the BCNL Social Entrepreneurship Program 8 organizations started their own business and 7 of the NGOs that participated increased their revenues from the started enterprise.

FUNDRAISING PROGRAM

BCNL organized a training on fundraising for 17 Bulgarian NGOs. As a result, 13 of the participating organizations developed their own strategy for fundraising, and eight organizations were invited by BCNL to take part in a study trip to the United States with the idea to explore different methods of fund raising.

Here is the comment of a participant after his return to Bulgaria: „Despite everything that I have learned during my stay in the United States, and all the practices in which I participated, the most important thing that happened to me was that I started to believe. Everything I saw made me believe that it is possible to turn the collection of money for charity into your profession in Bulgaria. What you need to do is to try and work really, really hard.“

As part of this initiative BCNL supported the founding of the first professional fundraising club in the country consisting of 18 NGOs members, including UNICEF, WWF, Tulip Foundation, Foundation For Our Children, the National Network of Children and others.

KEY ACADEMY

or how intelligent students seek a key to wake the others.

In November 2013 the KEY Academy was launched - the first ever Academy for young people who have decided to gain knowledge in the field of non-governmental organizations and to engage in their work directly. The Academy is a 15-month project, which is implemented by the SMART Foundation and the Bulgarian Center for Not-For-Profit-Law.

Students under the age of 30 participated in the first training module. In an informal setting they had the chance to gain knowledge of the legal framework for NGOs, civic participation, European citizenship, teamwork communication, etc. The participants got acquainted with work in the media through access to the editorial staff of the information portal www.ngobg.info, after which they had a 10-day internship at five prominent NGOs working in different fields.

During their internship and immediately afterwards the participants in the Academy summarized their experiences in texts and short films, which will be presented by them at the next edition of the KEY Forum in March 2014. The materials will be posted in the website of the KEY Academy (www.keyacademy.info) and the Information Portal of NGOs in Bulgaria (www.ngobg.info).



The Academy was inspired by the success of the four editions of the KEY Forum initiative, which have been attended by over 2000 people.

SMALL GRANTS FUND

In 2013 BCNL supported 21 fundraising campaigns of NGOs from the Small Grants Fund. The financial resources provided by the Fund during the year were 16 205 Levs, and since the start of the initiative the supported campaigns have raised over 80 000 Levs. Some of the most successful campaigns are:

- The campaign Future for the Children of the Association Future for Children with Disabilities raised 18 000 Levs,
- The charity concert "I am a child too!" part of the "Refining the metropolitan zoo" of the Foundation My City, raised 6258 Levs.

FUNDRAISING BY MUSEUMS

The Bulgarian Center for Not-For-Profit-Law expanded its expertise in new areas by studying the legal and financial framework of museums in Bulgaria. BCNL experts conducted a survey among 17 of the registered museums in Bulgaria with practically oriented questions. Based on the study we sought an answer to the questions relating to whether and under what conditions museums can collect donations and do business, who makes decisions about spending the money collected, what types of taxes do the museums owe, and do they enjoy tax benefits. The presentation of this study was accompanied by a two-day training on fundraising for employees of museums and art galleries from all over Bulgaria, with guest speakers from the Czech Republic.

PARTICIPATION OF BCNL EXPERTS IN OTHER TRAINING PROGRAMS

Our vision of a shared expertise between the different NGOs in Bulgaria on the grounds of a more sustainable and adequate NGO sector this year, too, was reinforced by real action on our part. The BCNL team of lawyers held trainings on the legal and fiscal framework of non-profit legal entities and commercial companies, for the first graduate teachers to Zaedno v chas (Teach for Bulgaria). Our speakers were part of the events of the Water Tower Art Fest 2013 and tried to share their legal knowledge part with the artistic participants. At the end of the year we put a strong focus on the duties and responsibilities of the board members of NGOs and trade associations before the Bulgarian Society for the Protection of Birds.

CONSULTATIONS (FOCUSING ON THE MORE INTERESTING AND IMPORTANT ONES)

In the past 2013 BCNL continued its established 12-year tradition to provide legal advice to NGOs. Thus our lawyers carried out 366 consultations for over 160 organizations and 100 individuals interested in the activities of NGOs. Throughout 2013 we managed to prepare a number of written statements at individual requests by NGOs, with topics ranging from the management and disposition of property - state and municipal ownership, to the advantages and disadvantages of public benefit of non-profit legal entities. Among the most interesting cases that we assisted in solving are:

- Opinions on refusals to register NGOs because of the opportunity provided in their statutes to participate in companies;
- Providing legal assistance to organizations protecting their rights before government authorities in several operational programs in order to avoid undue penalties;
- Support to NGOs in the choice of social service providers in their efforts to achieve stricter transparency and to prevent conflicts of interest in the procedures of social contracting.



V. EVENTS

THE EVENTS THAT MARKED THE YEAR:

- **Meetings with local NGOs to discuss the possibilities of applying the Strategy for support of the development of civil society organizations in Bulgaria**

BCNL and the PACEL Foundation organized a series of regional meetings with local organizations in Northern Bulgaria at the end of 2013 (in the towns of Lovech, Ruse and Varna). The aim was to engage in these meetings organizations in the Northeast, North-central and Northwest planning areas. The theme of the meetings was Strategy to Support the Development of Civil Society Organizations for the period 2012-2015 - Opportunities and Challenges. The challenges facing NGOs, the necessary support organizations need locally, the opportunities for partnerships with state and local governments and other important topics were discussed at the meetings with active civil society organizations from the region. In 2014 we will continue the series of meetings for the Southern regions.

The meetings are organized within the framework of the BCNL project Partnership Strategies and Action, with the financial support of the Swiss Cooperation Program.

- ***"The winners" of NGOBG***

On December 11, 2013 the information portal of NGOs gave the third annual awards to organizations with an active position in the sector. The event began with a brief information about the activities and achievements of the portal, followed by an award ceremony and ended with a glass of wine in a pleasant atmosphere. The ceremony was attended by representatives of the NGO sector, journalists, business people and friends of the portal. Awards for the organizations were divided into two categories: Organization with the most visited profile, and Organization with the most own publications in the portal.



First prize for the most visited profile for second consecutive year took the Forum for Education with 310 unique visitors. The representative of the organization Yuri Andzhearski cited a research, according to which Bulgarian school have no chance after 2017. "The future is in our informal education and our activity will continue to increase. Winter and summer academies, this is the alternative ", he said. Representatives of the Child and Space Foundation earned second place with 290 unique visitors. In the same category honors were received by the Association Equilibrium Ruse, the National Alliance for Social Responsibility – Varna, the National Fund St. Nicholas - Sofia and Lumos Bulgaria. Workshop for Civic Initiatives received first place in the category for most publications in the portal. They took the prize with 63 publications and promised that next year they will have at least 100.

For the first time journalists who actively reflect the work of NGOs in Bulgaria and their causes were distinguished. Gratitude diplomas were awarded to 12 media representatives, which were most frequently cited by the portal in 2013: Dimitar Panev (Darik Sofia), Marieta Stoyanova (Darik Veliko Turnovo), Iskra Georgieva (Darik Rousse), Nadezhda Tsekulova (BNR), Maya Dancheva (BNR) Radostina Bilyarska (BNR), Diana Hristakieva (BNR), Gergana Hrisheva (BNR), Desislava Pateva (Novinar newspaper) Dina Hristova (Sega newspaper), Desislava Oushatova (Aktualno), Eugenia Gigova (Aktualno).

• Study visits

In 2013 BCNL continued its initiatives related to training of representatives of other countries and presenting the successful Bulgarian experience and practices. In 2013 we organized three study visits for delegations from Kazakhstan, Kyrgyzstan and Afghanistan. The delegations included representatives of governmental institutions and NGOs.

The topics that were presented were: development of the legal framework for NGOs in Bulgaria, financing and sustainability of the organizations, opportunities for contracting of public services, best practices for public-private partnerships, etc. Within the study visits the delegations met representatives of Bulgarian NGOs working in the field of the development of social policies, civic participation and social services providers.

• ECNL – BCNL: common initiatives

In May 2013 BCNL and the European Center for Not-for-Profit Law (ECNL) organized a joint strategic planning with the aim to set out our common goals and discuss possible joint projects and activities. ECNL has developed activities related to improving the legal framework and environment for NGOs in countries like Moldova, Cyprus, Mongolia, Iraq and the Balkans.

- **ICNL Board meeting**

In September 2013 BCNL hosted the meeting of the Board of the International Center for Not-For-Profit-Law (ICNL). For the first time in the existence of BCNL the meeting was organized in Sofia, which was a clear sign of recognition of the work of the Bulgarian center as part of the “family” of centers for not-for-profit law worldwide (please see more at <http://www.icnl.org/about/index.html>). Board members are eminent lawyers and activists of civil society organizations in various countries (USA, India, Turkey, Brazil, Malawi, Venezuela, Ireland). Shortly before this meeting, the President of the International Center for Not-For-Profit-Law - Douglas Rutzen

participated in the Summit for the support of civil society, which was attended by leaders of many leading organizations, and which was hosted by President Barack Obama in the framework of the 68th session of the UN General Assembly in New York. This event marks the highest recognition by world leaders that the protection of civil society must become a priority for the international community.



VI. INTERNATIONAL EVENTS

In 2013 the Bulgarian Center for Not-For-Profit-Law engaged in various initiatives at regional and international level. Luben Panov, in close cooperation with the ECNL and the Balkan Civil Society Development Network, participated in the development of a Toolkit for implementing the Monitoring Matrix on Enabling Environment for Civil Society Development, published in January 2013. The matrix has served as a basis for developing the Guidelines for EU support to civil society in enlargement countries, 2014-2020, developed by the European Union DG Enlargement. As part of the work with the Balkan network Luben Panov participated in the annual network meeting in Novi Sad (Serbia) in November, and in the meeting of the state offices for cooperation with civil society in Zagreb (Croatia), also in November 2013.

In February 2013, together with ECNL, the Bulgarian Center for Not-For-Profit Law prepared an analysis on the possibility for delegating public tasks and services to NGOs, which was ordered by the World Bank and the Government of Mongolia. The Government of Mongolia is considering future legislative initiatives to launch the process of transferring some government tasks to NGOs.

In 2013 we started a collaboration with ICNL in Kyrgyzstan. At the request of our colleagues, BCNL prepared a review of the legislation for contracting social services by the state to NGOs in the Netherlands, and a review of the provision of grants to NGOs in Estonia. In the end of September representatives of state institutions and NGOs from Kyrgyzstan arrived for a study visit to Bulgaria to get acquainted with the Bulgarian system of social contracting. And in October Luben Panov attended a conference on social contracting in Bishkek, Kyrgyzstan, where the experience of Bulgaria was analyzed in detail.

During the year, representatives of the Bulgarian Center for Not-For-Profit-Law, together with ECNL, organized a two-day training in Istanbul, Turkey in April 2013 on the topic: What is a good legal framework for NGOs. The training was attended by 20 representatives of Turkish state institutions and NGOs.

Our experts participated in various international conferences to share their expertise on topics relating to the legislation on NGOs:

- In February 2013 Luben Panov visited Moldova as part of the team of the European Center for Not-for-Profit Law, to discuss the progress in implementing the Strategy for support of NGOs in Moldova, adopted in 2012. As part of the visit, Luben had a meeting with the NGO Council to discuss the possibility of adopting a mechanism for redirecting a percentage of the tax paid by citizens to NGOs of their choice.
- In May 2013 Luben Panov was invited to lead a session on state funding of NGOs at a Regional Conference for the countries from the former Soviet Union, which was held in Kiev, Ukraine.



- In June 2013 Luben Panov participated in the NGO Regional Conference in Central Asia, held in Almaty, Kazakhstan, presenting the possibilities for interaction between governments and NGOs at the opening session of the conference. He also conducted a workshop on "How to prepare legislative comments".
- In July 2013 a BCNL representative, together with a representative of the Civic Participation Forum, visited Cyprus to discuss the state of civic participation in Cyprus. The initiative is part of a partnership project aimed at sharing experience on civic participation between Bulgaria and Slovakia, and representatives of Cyprus and Tunisia.
- In September 2013 Luben Panov participated in an international conference in Samarkand, Uzbekistan and presented the Bulgarian experience in the participation of NGOs in the legislative process.

In 2013 BCNL continued its cooperation with organizations from the ViabilityNet network. The team of the Bulgarian Center for Not-For-Profit-Law participated in the meetings of the network in the Czech Republic and Hungary. Issues related to the sustainable development of the organization were discussed at each meeting. The topics in 2013 were related to the work of the Board and the involvement of more people in the work of the organization (the Czech Republic), and the use of social networks and information technologies in the work of the organizations (Hungary).

In the past year we conducted two regional meetings, respectively in the Czech Republic and Hungary, within the Viability Net Program, which brings together five civic organizations from Central and Eastern Europe as follows: ARK (Romania), Partners for Democratic Change (Slovakia), VIA Foundation (the Czech Republic) и NIOK (Hungary). The concept of the ViabilityNet Program is to support the organizations included therein by assisting them in the process of organizational development, and in the development of a product that is useful and necessary for other civil society organizations in the respective country. Within the framework of this program BCNL began broadcasting webinars on topics of interest to citizens and civil society organizations in the country in the NGOBLive section of the NGO information portal.

VII. PUBLICATIONS/ANALYSES

Throughout the year BCNL experts participated in the development of a number of analyzes and publications. The main topics were:

- **Official Development Assistance**

At the request of UNDP and the Bulgarian Ministry of Foreign Affairs (MFA), BCNL experts developed a Concept for a Grant Scheme for supporting projects under the Bulgarian Official Development Assistance.

- **Why do donors give? The perspective of the individual donor**

This study was prepared within the ViabilityNet network, supported by the Charles Stewart Mott Foundation and under the project “Effective approaches to sustainability of nonprofits”, sponsored by The America for Bulgaria Foundation, and implemented by the Bulgarian Center for Not-for-Profit Law in partnership with PACEL Foundation. It presents the results of a survey among organizations from the Czech Republic, Bulgaria and Slovakia that are active in fundraising, and analyzes and summarizes their experience, the motives of their individual donors, as well as the opinions of experts and consultants in fundraising, seeking an answer to the question why do individual donors donate or refuse to support a civil cause or initiative.



- **Social Entrepreneurship**

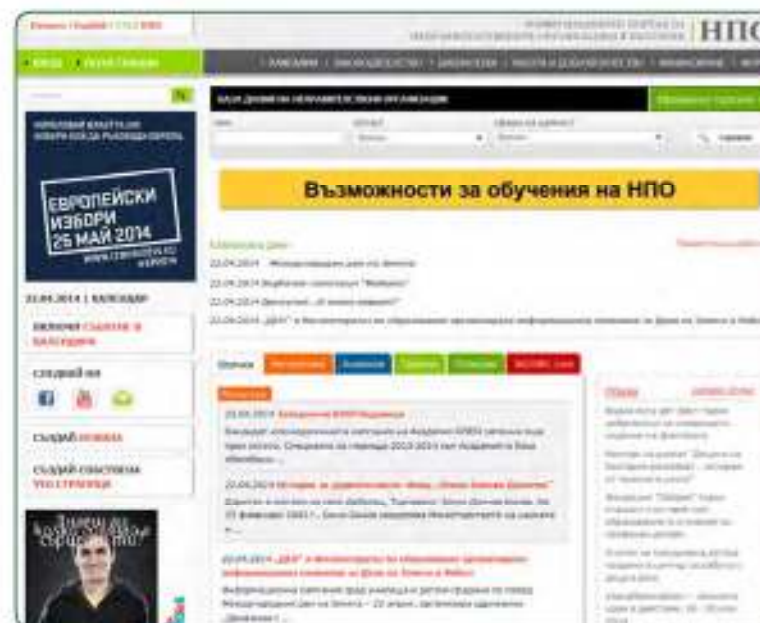
The BCNL team participated in the development of an analysis of social enterprises and the Manual “New opportunities for social enterprises. Italian experience in the Bulgarian environment” within the framework of the project “Initiative for innovations in the social economy”, implemented by the Association Znanie-Lovech, the Regional Association of Municipalities Central Stara Planina and Irecoop Veneto, Italy.

Also, BCNL experts prepared an analysis of the legal framework of social entrepreneurship in Bulgaria, as well as proposals for its improvement, upon the request of the Economic and Social Council.

VIII. eBCNL – INFORMATION PORTAL OF NONGOVERNMENTAL ORGANIZATIONS IN BULGARIA

In 2013 the popularity of the portal continued to grow. The data for 2013 is:

- New registrations of NGOs users– over 140;
- Total number of site visits – over 370 000 (12% increase compared to 2012);
- Unique visitors – over 230 000 (15% increase compared to 2012);
- Visited pages – over 1 200 000 (10% increase compared to 2012);
- NGO profiles with more than 50 visits – over 700;
- Countries from which the portal was visited more than 500 times - Bulgaria, USA, Germany, UK, Spain, Belgium, Holland, France, Greece, Italy, Austria
- Most viewed pages:
 - Jobs and Volunteering;
 - Funding;
 - Campaigns;
 - Upcoming Events;
 - Library.
- Posts by users - over 910, mostly in the „News“ and „Calendar“ sections;
- Quoted journalistic materials – over 950;
- Registered candidates for volunteers – 210.



The portal continues to provide a range of services which are free of charge to registered NGOs - publishing news, events calendar and announcements, creation of own website, access to advertisements for candidates for volunteers etc. The publications of registered NGOs exceeded 900, which is 30% more compared to 2012. With its own materials in the Reports section the portal covered 22 events, projects and initiatives of NGOs. These materials are among the most widely read publications. The subscribers of the portal's weekly newsletter are now more than 4600.

NGO BG LIVE



In 2013 we created NGO BG Live – a section in the Information portal, which broadcasts live and provides recorded, important NGO discussions, events and training seminars (webinars). We aired two training modules dedicated to supported decision-making - „Choice is possible“ and „Rights in Action“, and two discussions on the role of NGOs as a bridge between citizens and the administration - „How to make democracy more democratic“ and „What do nongovernmental organizations lack to connect with their communities.“ We aired live the Conference on Quality of life and public foundations of the Workshop for Civic Initiatives Foundation.

• Facebook

BCNL supports two pages in the social network Facebook – the page of the Information Portal (<https://www.facebook.com/NGO.BG.INFO>) and the BCNL page named: Bulgarian Center for Not-For-Profit-Law. Their aim is to reach the widest possible range of socially engaged people who are interested in our work and the work of civil society organizations as a whole.

• The site Equal Rights <http://www.equalrights.bcnl.org/>

is the institutional place where we comment on the current regime of guardianship and its alternative, expressed in supported decision making. You can share in this site any information relating to alternative measures of support, personal stories of people under guardianship, the traveling exhibition Included But Not Locked and your personal opinion and vote for the campaign can share on this site.



IX. BCNL IN THE MEDIA

2013 was rich in initiatives and events for BCNL, many of which received media coverage and thus reached a wide audience. Journalists appreciate the importance of the topics on which we are working and seek advice from our experts in relation to civic participation, civic organizations, state issues and the legislative framework of the NGO sector.

Topics that put BCNL in the media attention in 2013:

- The BCNL Program for Social Entrepreneurship and the support of UniCredit Foundation for it, June 2013
- Press conference with the participation of BCNL for the initiative Volunteering - the Good in Us and the prepared legislative changes, December 5, 2013
- The exhibition Included Not Locked, which is part of the campaign for supported decision-making in compliance with the new formula for legal capacity under the UN Convention on the Rights of Persons with Disabilities, October 2013
- Regional meetings on the Strategy for Support of the Development of Civil Society Organizations for the period 2012 - 2015 - Opportunities and Challenges, in Lovech, Ruse and Varna, in December 2013 within the project Partnership in Strategies and Action
- Publication of the analysis Sustainability Index of the NGOs in Bulgaria, August 2013
- Two legal seminars on the new concept of legal capacity under the UN Convention on the Rights of Persons with Disabilities - International law seminar in October 2013 and a workshop in Blagoevgrad, December 2013



- Implementation of the KEY Academy Project, organized by BCNL and the Smart Foundation, and the related Key Forum November-December 2013
- Giving the Third Annual Awards of the Information Portal of NGOs in Bulgaria, December 2013
- Announcing the results from representative survey about attitudes towards NGOs.

**MEDIA COVERING THE WORK OF BCNL
IN 2013:**

Вестник „Капитал“ *OffNews* **БНТ** **БТВ** **НОВА телевизия**
БНР **Хоризонт** **News7** **Телевизия Европа** Вестник „Стандарт“
Експресо Вестник „Сегга“ **БТА** **Actualno.com** **Дарик** **Mediapool**

**... AND SOME REGIONAL MEDIA,
IN THE REGIONS WHERE OUR EVENTS
TOOK PLACE:**

Топ Новини Русе **Русе Инфо** **Ловеч днес** **Арена Медия Русе**
Радио Варна **Пирин News**

**... AND NEWSLETTERS OF ASSOCIATIONS,
PROFESSIONAL GROUPS, NETWORKS OR
SPECIFIC CIVIC ORGANIZATIONS:**

Национален алианс за социална отговорност **Национална мрежа за децата**
Български дарителски форум **БТПП** **Софийска адвокатска колегия**
Българска съдийска асоциация

To promote the efficient interaction of the media with the NGO sector and to express our gratitude for their commitment to the problems of civil society organizations, this year's awards ceremony of the Information Portal of NGOs in Bulgaria the portal team distinguished the most frequently cited journalists who have worked on issues of the civil sector. Among them were journalists from Actualno.com, the Bulgarian National Radio, Segga newspaper, Novinar newspaper, Darik Radio (Sofia, Varna, Rousse).

X. FUNDING

PROJECTS, FUNDING, DONORS

Donor	Project	Time-frame of the project	The sum spent on the project in 2013
 AMERICA FOR BULGARIA FOUNDATION Фондация Америка за България	Effective Approaches to Sustainability of Nonprofits	May 2012 – April 2015	249,461.49 BGN
	NGOBG: Legitimacy through Visibility, Knowledge and Shared Resources	January 2012 – December 2014	69,321.24 USD
 	Piloting the Concept of "Experts by Experience who have suffered social exclusion" in the Bulgarian context	May 2012 – June 2013	9,884 BGN
 OPEN SOCIETY FOUNDATIONS	OPEN SOCIETY INSTITUTE – SWITZERLAND Art.12 – the Next Step in Bulgaria	October 2012 – May 2014	72,372.15 USD
  	Social Contracting - A Tool For Better Results For The People, Contract BG051PO001 – 7.0.07-0104-C0001	June 2013 – November 2014	19,553.82 BGN
 BULGARIAN SWISS COOPERATION PROGRAMME БЪЛГАРСКО ШВЕЙЦАРСКА ПРОГРАМА ЗА СЪВЪЗУЩЕСТВО	Partnership in Strategies and Action	October 2013 – September 2015	4,366.59 CHF
 UniCredit Foundation	Program for Social Entrepreneurship	June 2013 – May 2016	1,892.57 BGN
	Viability Net	September 2011 – August 2013	25,561.96 EUR
	Study tour on Procurmnt Law and Practice for a group from Kyrgyzstan	September 2013 – October 2013	12,297.5 BGN
	Study visit on Social Contracting and NGO Financing in Bulgaria for a group from Kazakhstan	May 2013 – June 2013	13,970 USD

XI. AUDITOR'S REPORT

AUDIT
TAXATION
ACCOUNTANCY



ОДИТ
СЧЕТОВОДАСТВО
ДАНЪЛНИ И ФИНАНСИ

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Bulgarian Center for Not-for-Profit Law (the Foundation), which comprise the balance sheet as at December 31, 2013, and the income statement, statement of changes in equity and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes (from page 8 to page 12).

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects the financial position of "Bulgarian Center for Not-for-Profit Law" as of December 31, 2013, and its financial performance and its cash flows for the year then ended in accordance with the Bulgarian Financial Reporting Standards for Small and Medium-sized entities.

FOR AND ON BEHALF OF
ATA CONSULT LTD

Radosveta Vesselinova
Certified public accountant



May 29, 2014

Sofia, Bulgaria

BALANCE SHEET
as at 31 December 2013

Bulgarian Center for Not-for-Profit Law

ASSETS	Notes	31.12.2013 thous. BGN	31.12.2012 thous. BGN
Non-current assets, net	3		
Computers		4	
Shares and portion in subsidiary company		5	5
Long-term investments		11	9
		<u>20</u>	<u>14</u>
Current assets			
Trade debtors and creditors		151	1
Other debtors		19	12
Cash and cash equivalents	4	716	473
		<u>886</u>	<u>486</u>
Deferred expenses		1	
Total assets		<u>907</u>	<u>500</u>
EQUITY AND LIABILITIES			
Equity and reserves			
Other reserve		286	253
		<u>286</u>	<u>253</u>
Current liabilities			
Current liabilities	5	6	2
Unspent from financed project	6	615	245
		<u>621</u>	<u>247</u>
Total equity and liabilities		<u>907</u>	<u>500</u>

Manager:



25.03.2014

Compiler:



As per auditors report:



INCOME STATEMENT
for the year ended 31 december 2013

Bulgarian Center for Not-for-Profit Law

	Notes	2013 thous. BGN	2012 thous. BGN
Revenue from regulated activity	7	612	403
Revenue from conditional donations		600	403
Revenue from unconditional donations		12	
Financial incomes		31	46
Interest income		12	17
Foreign currency exchange rate gains		19	29
Expenses by regulated activity	8	599	404
Other costs		599	403
Donations			1
Financial expenses		17	21
Foreign currency exchange rate loss		17	21
Result from non-economic activities		<u>27</u>	<u>24</u>
Profit from economic activities		<u>6</u>	<u>10</u>
Result for the year		<u>33</u>	<u>34</u>

Manager:



25.03.2014

Compiler:



As per auditors report:



INCOME STATEMENT FOR ECONOMIC ACTIVITY
for the year ended 31 december 2013

Bulgarian Center for Not-for-Profit Law

	Notes	2013 thous. BGN	2012 thous. BGN
Operating incomes business activities	9	36	49
Net sales incomes from legal services		36	49
Financial incomes		20	3
Interest income		1	2
Foreign currency exchange rate gains		18	1
Positive results from transactions with financial instruments		1	-
Expenses by economic elements	10	28	28
Materials		1	1
Cost of hired services		10	7
Employee expenses		12	13
Other costs		5	7
Financial expenses		22	12
Foreign currency exchange rate loss		21	2
Negative results from transactions with financial instruments		-	9
Bank charges		1	1
Profit from operating activities		<u>6</u>	<u>12</u>
Profit before income tax		<u>6</u>	<u>12</u>
Income tax	11	-	2
Profit after tax		<u>6</u>	<u>10</u>
Net profit for the period		<u>6</u>	<u>10</u>

Manager:
Ralitca Velichkova

25.03.2014



Compiler:
Donka Ivanovska

As per auditors report:



STATEMENT OF CHANGES IN EQUITY
for the year ended 31 December 2013

Bulgarian Center for Not-for-Profit Law

	Reserves thous. BGN	Financial result thous. BGN	Total equity thous. BGN
Balance as at 31 December 2011	<u>219</u>	<u>-</u>	<u>219</u>
Financial result for the period	34	-	34
Balance as at 31 December 2012	<u>253</u>	<u>-</u>	<u>253</u>
Financial result for the period	33	-	33
Balance as at 31 December 2013	<u>286</u>	<u>-</u>	<u>286</u>

Manager:
Ralitca Velichkova

25.03.2014



Compiler:
Donka Ivanovska

As per auditors report:



CASHFLOW

for the year ended 31.12.2013

Bulgarian Center for Not-for-Profit Law

	Notes	2013 thous. BGN	2012 thous. BGN
Cash flow from non-economic activities			
Conditional financing received		833	410
Financing received		34	16
Other received		6	6
Payments to employees		(114)	(75)
Payments to social security		(35)	(32)
Payments for services		(397)	(205)
Grants paid		(57)	(29)
Interest and bank tax paid		(22)	-
Other cashflows from operating activities		-	(18)
Net cash flow from non-economic activities		243	73
Cash flow from economic activities			
Received amounts on contracts		37	49
Financing received		-	3
Payments to suppliers		(15)	(33)
Payments for services		(2)	(1)
Interest and bank tax paid		-	(3)
Tax payments		(3)	(2)
Other cashflows from operating activities		(17)	(13)
Net cash flow from economic activities		-	-
Net change in cash and cash equivalents		243	73
Cash as at 01 January		473	400
Cash as at 31 December		716	473

 Manager:
 Ralitsa Velichkova

25.03.2014

 Compiler:
 Donka Ivanovska

As per auditors report:


 0317 Редовна
 Висша
 Инспекция
PROJECTS DURING 2013

The Foundation „Bulgarian Center for Not-for-Profit Law” realized during 2012 the following projects:

1. Contract with Global Initiative on Psychiatry - Sofia

Project: Pilot implementation in the Bulgarian context of the concept "expert by experience", that has suffered social exclusion

Source of funding: European Social Fund and the Republic of Bulgaria through Operational Programme "Human Resources Development" scheme "Without Borders - Component I

Balance from 2012	10327.89 BGN
Funding received	10416.00 BGN
Costs total	9884.00 BGN
Rest (balance) on 31.12.2012	9795.89 BGN

2. Contract with Foundation Open Society Institute, Switzerland

Project: Article 12 – The Next Step in Bulgaria

Source of funding: Foundation Open Society Institute, Switzerland

Balance from 2012	46214.91 USD
Funding received	75901.62 USD
Costs total	72372.15 USD
Rest (balance) on 31.12.2012	49744.38 USD

3. Contract with America for Bulgaria Foundation

Project: Effective Approaches to Sustainability of Nonprofits (2012-2015)"

Source of funding: Americas for Bulgaria Foundation

Balance from 2012	65749.29 BGN
Funding received	400000.00 BGN
Costs total	249461.49 BGN
Rest (balance) on 31.12.2012	216287.80 BGN

4. Contract with Via Foundation

Project: ViabilityNet

Source of funding: Nadace VIA (Via Foundation)

Balance from 2012	17615.42 EUR
Funding received	8985.54 EUR
Costs total	25561.96 EUR
Rest (balance) on 31.12.2012	1039.00 EUR

5. Contract with Charles Stewart Mott Foundation

Project: NGO-BG: Legitimacy Through Visibility, Knowledge and Shared Resources
 Source of funding: Charles Stewart Mott Foundation

Balance from 2012	58445.17 USD
Funding received	99989.00 USD
Costs total	69321.24 USD
Rest (balance) on 31.12.2012	89112.93 USD

6. Contract with the Ministry of Labour and Social Policy

Project: Social contracting - a tool for better outcomes for the people, contract № BG051PO001 - 7.0.07-0104-S0001 *
 Source of funding: European Social Fund 2007 - 2013, OPHRD Without Borders - Component 1 - Phase 2

Balance from 2012	0.00BGN
Funding received	37733.00 BGN
Costs total	19553.82 BGN
Rest (balance) on 31.12.2012	18179.18 BGN

7. Contract with UniCredit Foundation

Project: Social Entrepreneurship Programme for NGO's
 Source of funding: UniCredit Foundation

Balance from 2012	0.00EUR
Funding received	15000.00 EUR
Costs total	1892.57 EUR
Rest (balance) on 31.12.2012	13107.43 EUR

8. Contract with the Balkan Institute for Labour and Social Policy

Project: Partnership in strategies and action
 Source of funding: Bulgarian-Swiss Cooperation Programme

Balance from 2012	0.00 CHF
Funding received	14393.68 CHF
Costs total	4366.59 CHF
Rest (balance) on 31.12.2012	10027.09 CHF

9. Contract with the East-West Management Institute

Project: Study Tour from Kirgizstan on Social contracting and practice
 Source of funding: U.S. Agency for International Development (USAID)

Balance from 2012	0.00 USD
Funding received	12297.50 USD
Costs total	12297.50 USD
Rest (balance) on 31.12.2012	0.00 USD

10. Contract with Counterpart International

Project: Study tour from Kazakhstan on the Bulgarian experience in the legal framework for NGOs and opportunities for interaction with the government; regulation of the social contracting in Bulgaria
 Source of funding: U.S. Agency for International Development (USAID)

Balance from 2012	0.00 USD
Funding received	13970.00 USD
Costs total	13970.00 USD
Rest (balance) on 31.12.2012	0.00 USD



Prepared by:

/Донка Иванова/

Direktor:

/Ралица Величкова/

Date: 02.04.2014

