

ACCESS TO INFORMATION PROGRAMME

Organization's Financial Statements for the period ended 31 December 2005

Statement of net changes in net assets for the year ended 31 December 2005

<i>In BGN</i>	2005	2004
Revenue from grants, contributions and projects	456168	504125
-MATRA PROGRAM - VVMZ b.v. (NL)	205957	223022
-Open Society Institute	132057	146962
-Charles Stewart Mott Foundation	38758	53127
-Council of Europe	34318	43066
-Article 19 - London		20488
-World Resources Institute (The Access Initiative)		12355
-ATLAS – Economic research Foundation	35004	
-IDASA – Institute for Democracy in South Africa	1304	
-Other revenue	3291	389
- Program service revenue	5479	4716
Expenses on grants, contributions and project:	(422578)	(499803)
-Salaries and benefits	134418	112073
-Honoraria and benefits	120169	169485
-Hired services	126600	180512
-Supplies and consumable	15767	16049
-Depreciation	11231	11369
-Other expenses	14393	10315
Gross excess (deficiency) of revenue over expenditure	33590	4322
Foreign exchange gains – net	5919	(2822)
-exchange rate gains from operation	7775	1660
-exchange rate losses from operation	(1856)	(4482)
Interest income	2786	2181
Other financial expenses	(1574)	(1889)
Net excess (deficiency) of revenue over expenditure	40721	1792
-Income tax expense on Program service revenue	(438)	(215)
Excess (deficiency) of revenue over expenditure for the year	40283	1577
Accumulated excess of revenue over expenditure brought forward	19704	18127
Expenses for non-current assets, bought till 2002		
Unrestricted fund balance at 31 December 2005	59987	19704

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Balance sheet as at 31 December 2005

<i>In BGN</i>	2005	2004
Current Assets	172183	135017
Materials	1956	2089
Receivables	2310	2139
Cash and cash equivalents	162103	125378
-At bank	156833	121825
-In local currency	85504	95453
-In foreign currency	71329	26372
-In hand	5270	3553
-In local currency	2009	2354
-In foreign currency	3261	1199
Deferred expenses	5814	5411
Non-current assets	16041	27566
Property, plant and equipment		
-Computers, printers etc.	11210	19397
-Fixture & fittings	2576	3928
-Vehicles	1467	2567
Intangible fixed assets	788	1674
Total Assets	188224	162583
Liabilities		
Payables	5437	3625
Payables to the budget	316	230
Payables to suppliers	5121	3395
Deferred revenue	120181	133148
Funding for non-current assets	2619	6106
Total Liabilities	128237	142879
Unrestricted fund balance	59987	19704

 Gergana Jouleva-Executive Director

 Mariana Ivanova-Accountant