



ANNUAL REPORT PDCS 2016



The Joy of Learning,
Deliberation and Change ▲

- To educate ourselves, to travel and to look around, mostly independently as no school or organisation will do this for us;
- To try to bring together people from different strata of society and from different generations and genders, without trying to smooth out or deny their differences;
- To learn to rely on ourselves and on the fate, to believe in the self-regulation of the world and the human body, to avoid getting an overblown insurance for everything in advance – it would not be worth living in such a world of complete “certainties” any longer;
- To not expect any reward for these efforts, the reward will come in a form of the world that is not dehumanised and allows living to the fullest despite the accompanying difficulties;
- To avoid radicalism in all its forms, the media nowadays push the society into demise by covering extremist expressions rather than the reasonable ones which are swept under the carpet and no one listens to them;
- To value humour and bring it into everything, including ourselves – its lack is an unmistakable sign of misled thinking: the world is a joke, from time to time a bad joke while its creator is a Great Humorist...

In PDCS, we are flooded with everyday tasks all year round; there was not a time for great philosophy in 2016 either, however, it seems as if the above-listed recommendations rounded our efforts throughout the past year.

Dušan Ondrušek
Chairman of the PDCS Board

THEMATIC AREAS

Due to the wide variety of our activities, it is not possible to describe each of them in detail. We will briefly outline a few interesting projects that we implemented last year. They will give an idea about the direction we are moving in. We focused on these key areas:

- **conflict prevention and resolution**
- **the development of civil society**
- **civic participation and public policy-making**
- **development cooperation**

Projects, contracts and innovative steps in each of these areas will be described in more details even though we are aware that words cannot fully capture their diversity, variety and our feelings of fulfilment. We hope for these efforts to lead to energy and positive attitude of the participants and collaborators of these programmes.



CONFLICT PREVENTION AND RESOLUTION

In the second half of the year, we started the project **European Network for Nonviolence and Dialogue** which aims to identify nonviolent approaches to current value conflicts in Central and Eastern Europe. Partners from 6 different countries take part in the project, Slovakia, Czech Republic, Poland, Hungary, Bulgaria, Romania and Germany. In autumn, we started conducting a comparative study of value conflicts in these seven countries. The output of the study will be an overview of positive examples of various civil society actors and organizations active in intervening for a peaceful and non-violent resolution of value-based conflicts in the regions of Central and Eastern Europe.

DEVELOPMENT OF CIVIL SOCIETY

In the second half of the year, we continued with our collaboration on the project **ViabilityNet 2.0** of the Via Foundation, mainly thanks to the generous support from the Charles Stuart Mott Foundation. PDCS conducted regular training-and-sharing meetings for the programme participants. In 2016, the second cohort of fifteen community leaders completed the educational part of the programme. The participants attended a total of four four-day meetings in different parts of Europe and at the same time ran their own community projects in their towns and villages. The Via Foundation also organised its first Community Forum 2016 at which we presented our experiences. The highlight of the programme was the opportunity for getting inspiration from experienced leaders who work in similar conditions. Our leadership and participation in the programme and collaboration with colleagues from the Via Foundation were not only exceptionally pleasant but also professionally rewarding experiences.

We completed a series of training courses and consultations designed to **help eight patient organisations in Slovakia develop fundraising activities** and elaborate their long-term fundraising plans. Organizations participating in the Capacity Building Programme of the European Patients' Forum used our help to clarify their positioning in relation to the institutional and individual supporters, build internal capacity for fundraising, improve their communication with donors, and implement new channels of online fundraising.

In the second half of the year, alongside with the Institute for Public Affairs and Center for Philanthropy, we conducted an analytic study, **State of affairs, trends, needs and possibilities for development of civil society in Slovakia**, for the Ekopolis Foundation. The study investigated the opportunities for the development of civil society and the situation the civil society actors find themselves in. The study mapped the social and political situation in Slovakia in the context of the civil society development. It also analysed attitudes the public holds towards the civil society (their views on non-profit organisations and civic initiatives, the perception of their usefulness, role, position and power). The research considered public policy and legislative challenges that the civil society and the not-for-profit sector face and also outlined financing of the not-for-profit sector in detail. PDCS

contributed to the study by reporting findings from interviews with civil activists and opinion leaders, analysing views of participants of focus groups of youth leaders and summarising expert opinions on relations between the civil society, development of democracy, social dynamics, and security questions.

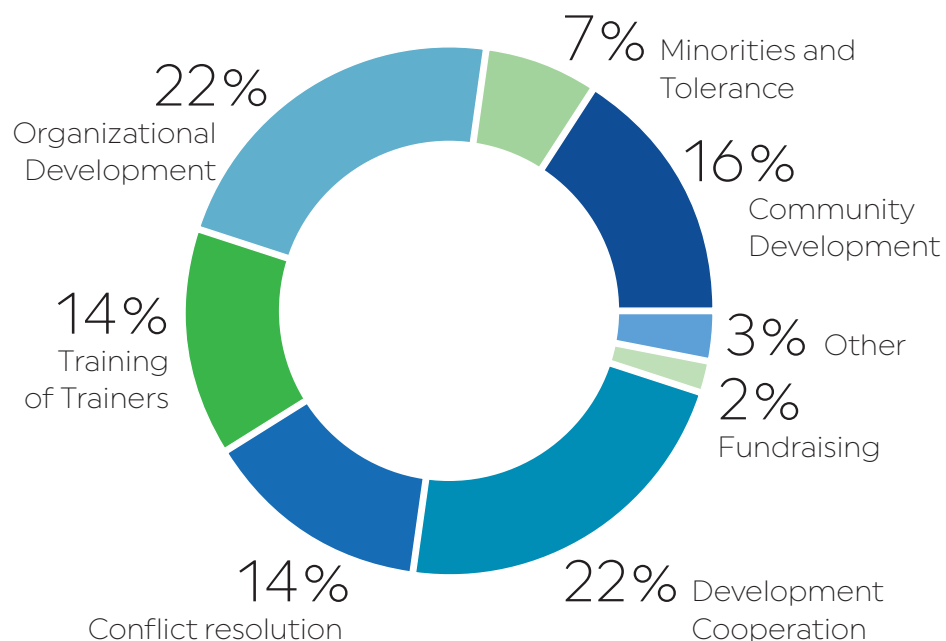
CIVIC PARTICIPATION AND PUBLIC POLICY-MAKING

In the field of participatory development of public policies, we cooperated with the Office of the Plenipotentiary of the Slovak Government for the Development of Civil Society. We held training courses for civil servants who – as part of the 'Action Plan of the Open Government Initiative' prepared the process of engaging the public in the development of selected policies at individual ministries.

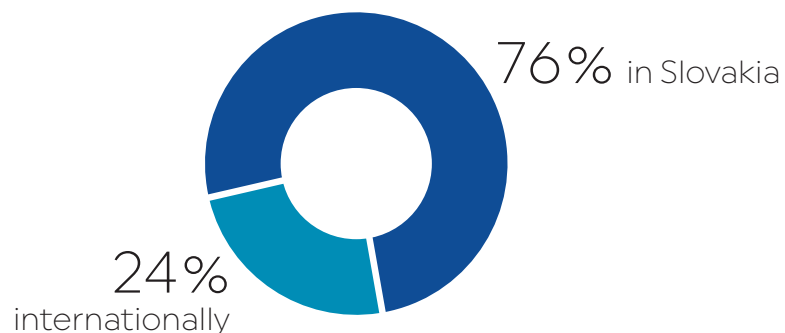
At the end of 2016, in cooperation with Bratislava Old Town city district (Staré Mesto), we led a process of public engagement in public spaces **Bringing Life into Public Spaces**. The purpose of the process was to map the views of the



Proportion of activities by topic



The ratio of activities performed internationally and in Slovakia



lay and professional public on what the public spaces of the south suburbs and the Riverside in the Old Town should look like. We appreciated that the Old Town city district discussed their ideas about the city development with the public for the second time.

We planned and organised a series of interesting meetings – from a survey of the lay public views, mapping interviews with experts during a public meeting in the Berlinka Café on the riverbank to thematic workshops with representatives of associations and experts on transport, green spaces, culture, social aspects or other. We summed up all the findings in a report, and we formulated a series of recommendations in chapters *City on the River*, *Mobility for People*, *Neighbourhood with History and Identity*, *Living Neighbourhoods* and *Spaces for Life*. Based upon our recommendations, the Old Town city district (Staré Mesto) plans to develop an action plan aimed at improvement and revitalization of public spaces.



In the summer and autumn of 2016, we started our collaboration with LEAF, an organisation that plans to build an academy next to the village Vištuk. Trying to be a good neighbour to the village, they wanted to find a way to **link a wooded area (Grefty area) between Vištuk and the LEAF Academy and make it**

accessible to the public so that it could serve as a forest park. As part of a public engagement process, we gathered suggestions and ideas from nearly 200 people. We prepared a weekend planning meeting with the villagers, during which we managed to map what their perceptions of the explored space are, what memories and activities they associate with it, what they want to preserve, change or develop, and what activities they would like to use the space for. In addition to weekend meetings and meetings with seniors, during which we also gathered suggestions, our association, in cooperation with the local school, conducted a survey. Through the survey, students collected almost 70 interesting entries both from their peers and other people. Based on the collected suggestions, we identified the topics that the villagers considered as important and broke the report down into four areas: Accessible and Safe Grefty, Green and Natural Grefty, Grefty for both the Youth and the Elderly, Other Activities at Grefty. The report served as a guideline for developers who created a project proposal for the forest park that our association presented in the village at a meeting late in the year before Christmas.

DEVELOPMENT COOPERATION

As part of our international development cooperation in Ukraine, we continued our project to promote community development and conflict resolution at a local level. In collaboration with a local NGO ALAHAR, we led a series of training courses for 36 community leaders on issues related to community development and conflict resolution. Participants ran small local initiatives that helped mobilize communities into activity, which is very important in the current process of decentralization in Ukraine. We also worked with the regions that border with separatist territories because especially these towns and their inhabitants are in a need of strong support. The project ended with a conference during which 100 community leaders exchanged their experiences and got inspiration for their next activities.

In 2016, we also continued our activities in Albania, where in collaboration with our partner organization, Partners Albania for Change and Development, we put effort into responding to challenges that the Albanian civil society currently faces. The project **Leaders of NGOs for Better Partnership and Cooperation in Albania** was successfully completed in December 2015, but we continued our ac-

tivities and cooperation with Partners Albania. In 2016, we continued running the project **Pillars of Civil Society: Building Collaboration Between the Non-Profit and Public Sector in Albania**. Our long-term ambition is to help co-build leadership capacities of local organizations and enable them to operate more efficiently with newly acquired skills and competencies both within their organization and in the wider context of collaboration with other civil society actors and state institutions.



We also addressed global and development issues at home in Slovakia, mainly at Slovak universities through the project **Conflict Resolution in the Development Context**. We applied our previous experiences from non-formal education such as from Students Saturday Simulations project and a pilot program tailored to the university setting. In 2016, we also conducted the Winter School of Development and Peace Education for university students that was led by both international and PDCS lecturers. We successfully published *Conflict Resolution in Development Context* that serves as a study guide for a university course with the same name. Apart from theoretical chapters on conflict and development cooperation, the guide contains eight originally written simulation exercises.

We helped raise awareness on development issues and debunk stereotypes about Africa and its inhabitants by actively celebrating **Africa Day** for the fifth time. We celebrated not only in Bratislava but also in Košice and Banská Bystrica. Eight discussions in the format of “Open Books” with Africans living in Slovakia contributed to the diversity of the celebrations that we organized in schools, bookshops and cultural centres.

We ran a two-term-long course **Global Challenges** at the Faculty of Social and Economic Sciences that aimed to show the links among global issues such as poverty, migration, climate change, militant conflicts, or terrorism. The students really enjoyed this interactive elective course, to be repeated in 2017.

In PDCS we welcomed several groups of NGO leaders and students from different countries for whom we prepared lectures and training sessions, mostly on challenges of conflict transformation or social transition and processes of development of civil society and democratization in Slovakia. In 2016, we offered such training to people from the Czech Republic, Cuba, Ukraine, Albania, and were visited also by participants from Russia, Germany, Romania, Bulgaria, Poland, Hungary or the USA.



OTHER

The statistics we keep have shown that we continue to have a wide range of activities throughout the year. Overall, we delivered **142 training days, facilitated 60 events, and provided 35 consultations, lectured for 21 days and gave 9 presentations at national and international conferences**. Approximately one-quarter of our working time was spent abroad, in 15 different countries. We carried on with our publishing activities and we published three booklets, 14 chapters in books and anthologies, 22 articles in print and online media, and produced nine films and short films on our work. We organised 225 events in Slovakia, and 72 events in 14 different countries abroad.

We achieved great success with our **training courses open to the public**. We continuously strive for their innovation and a high professional quality. We repeatedly delivered our highly demanded training courses on traditional topics: Facilitation, Training for Trainers, Gamification, Conflict as a Gift. However, we also tried out new training topics such as Communication in Conflict, Online Communication, and How to Write so People Read It.

We provided one-fourth of our training, consultation and project activities on a free-of-charge basis to other **organisations**. It turned out to be very important to engage in activities that we have no obligation to do, they are not part of any programme, we get no funding for them, but they do bring us pure joy of dialogue, and opportunity for learning beyond the scope of any project: we organised 19 lunch seminars, film seminars, and reading seminars, one internal training of trainers, and three exhibitions. We wrote a book, collaborated on a large analytic study, published three chapters in books, and published 45 articles in traditional and online media.

PDCS PUBLICATIONS IN 2016

Books, brochures and guides:

- K. Bajzíkova (ed.) Riešenie konfliktov v rozvojovom kontexte. PDCS 2016, 255 p.
- J. Alite, P. Guštafik, K. Miková, Z. Pauliniová: CSOs Development, Sustainability and Inclusiveness in Participatory Processes, A Handbook for CSOs Executives. Partners Albania for Change and Development, PDCS 2016. 79 p.

Chapters in books and proceedings:

- Z. Fialová: From an Armchair to the Field. How to be relevant and engaged. In: Cenker, M., Hadjivasiliou, L., Marren, P. and Rooney, N. (eds), Development Education in Theory and Practice, UNIDEV 2016 <https://drive.google.com/file/d/0B1SmD5ZduiT6U29FdThWZ0VtdzQ/view>
- Z. Fialová: Agents of Peace or Conflict? The role of Civil Society Actors in Conflict Management, In: Goda, S., Tykarchuk, o., Khylo, M., International Crisis Management: N-ATO, EU, OSCE and Civil Society. IOS Press 2016.
- Z. Fialová: Čo je dobré na Dobrodele? (Úvod do knihy), In: Dao Aktivnosti. AHALAR 2016 (500 copies)

Articles:

- Z. Fialová: Šimon Pánek. Nie sme dobrodinci. Pravda, Osa 12 February 2016 <http://nazory.pravda.sk/osa/clanok/383124-simon-panek-nie-sme-dobrodinci/>

- D. Ondrušek: Prečo pôjde voliť Dušan Ondrušek? Denník N, 12 February 2016, <http://dennikn.sk/365837/preco-pojde-volit-dusan-ondrusek/>
- (D. Ondrušek:) Loď narazila na plytčinu, kapitáni zlyhali. Čo hovoria na voľby osobnosti? Denník N, 6 March 2016 <https://dennikn.sk/395128/lod-narazila-plytcinu-kapitani-zlyhali-co-hovoria-volby-osobnosti/>
- D. Ondrušek: Rozhovor o Rozenbergovom prístupe ku konfliktom s Adam Čejka (Journal Na Zemi). March 2016.
- D. Ondrušek: Demokracia znamená mať viac, nie menej konfliktov. Čierna labuť, 10 March 2016, <http://ciernalabut.sk/1430/demokracia-znamenamat-nie-menej-konfliktov/>
- D. Ondrušek: Konflikty jsou běžnou součástí našich životů. Skautský svět, April 2016 <http://casopisy.skaut.cz/svet/740#p30>
- D. Ondrušek: Hejteri nie sú silné osobnosti. SME 18 August 2016 <http://komentare.sme.sk/c/20243738/hejteri-nie-su-silne-osobnosti-su-to-slabosi.html>
- D. Ondrušek: Čumím do stropu a robím dobre. Rozhovor pre .týždeň <http://www.tyzden.sk/casopis/34248/cumim-do-stropu-a-robim-dobre/> 4 September 2016
- Z. Pauliniová: Hovorme o Šafku. August 2016. Projekt 1/2016, Slovenská architektonická revue.
- Z. Pauliniová: Chodci potrebujú príjemné a logické trasy. Čierna labuť, 4 March 2016 <http://ciernalabut.sk/1380/chodci-potrebuju-prijemne-a-logicke-trasy/>
- Z. Pauliniová: Staré mesto - aké miesto a pre koho? Staromestské noviny October 2016 http://www.staremesto.sk/data/MediaLibrary/33/33808/SN_07web.pdf
- Z. Pauliniová, rozhovor pre Denník N do článku "Koľko peňazí stojí dobré námestie?" 26.11.2016, <https://dennikn.sk/617358/kolko-penazi-stoji-dobre-namestie/>
- Z. Pauliniová: Všetko, čo ste chceli vedieť o participácii a báli ste sa spýtať. SKA 6/2016 4 December 2016 <http://www.informacieska.sk/informacie/archiv/2016/cislo-6/vsetko-co-ste-chceli-vediet-o-participacii-a-bali-ste-sa-spytat.html>

TV and Radio performances:

- B. Smieška – Večer na tému. Rádio Devín 13. 1. 2016
- B. Smieška – Živé mesto FM. Rádio FM 1. 2. 2016
- D. Ondrušek – Nočná pyramída. Slovenský rozhlas 13. 2. 2016
- D. Ondrušek – Rozhovor pre FaTF VŠMU o médiách 15. 2. 2016
- D. Ondrušek – Rozhovor o odvahe (Večer na tému) Rádio Devín 1. 3. 2016
- D. Ondrušek – Čo o nás hovorí náš postoj k menšinám? Rozhovor pre rádio Lumen 1. 4. 2016
- D. Ondrušek – Večera s Havranom, televízna talkshow RTVS 17. 5. 2016
- D. Ondrušek – Večera s Havranom (Neonazi a Slovensko) RTVS 20. 9. 2016
- D. Ondrušek – Rozhovor pre Rádio Slovensko (Slov. rozhlas – Košice) 21. 9. 2016
- D. Ondrušek – O milosrdnej lži. Rozhovor Slovenský rozhlas 29.9.2016
- D. Ondrušek – Sociálne médiá a manipulácia. Videožurnál Jeden svet október 2016
- Z. Pauliniová – Oživme verejné priestory. Rozhovor pre rádio Regina o participačnom procese 21. 12.

Washington DC

Opponent reviews:

- Z. Fialová – Recenzia časopisu Acta Misiologica, marec 2016

INTERNATIONAL ACTIVITIES OF PDCS IN 2016

- Training courses, consultancy
- Workshops
- Conferences



KEY **DONORS** OF PDCS IN **2016**

Many of our projects would not have been possible without financial support. Most importantly, we would like to thank these donors:

European Commission/European Social Fund

SlovakAid

The International Visegrad Fund



OUR **PARTNERS** AND CLIENTS IN **2016**

PDCS collaborated with various organizations in the non-profit, corporate and public sector both in Slovakia and internationally.

1 Slovak non-profit organizations

Center for Philanthropy, Centre of Community Organizing, KU.BA – Cultural Bratislava, Milan Šimečka Foundation, Ekopolis Foundation, Fair-Play Alliance, Independent Cultural Centre Záhrada, Centre for Research of Ethnicity and Culture CVEK, Community Foundation Healthy City, Cyklocoalition, Intitute for Public Affairs (IVO), Kto pomôže?, LEAF Academy, MESA10, Mládež ulice, Open Society Foundation – OSF, Pontis Foundation, Socia Foundation, The Slovak NGDO Platform, People in Need Slovakia, The Carpathian Foundation, Punkt, Odyseus, Proti prúdu, Vagus, Youth Council of Slovakia, The Socrates Institute, MESA 10, Via Iuris, Voices, The Slovak Governance Institute, CEEV Živica, Slatinka Association.

2 International organizations

AHALAR Ukrajina, Partners Global, Anna Lindh Foundation, České centrum fundraisingu, Cultures Interactive, DemNet, EPF – European Patients' Forum, MART Ukrajina, Masarykova univerzita Brno, Nadace Via, PATRIR, Nesehnutí, Partners Albania, Partners Bulgaria, Partners Hungary Alapítvány, Fundacja Partners Polska.

3 State and public institutions and local government

Several faculties of the Comenius University (Faculty of Arts, Faculty of Social and Economic Sciences) and the University of Economics in Bratislava, Faculty of Law of Trnava University, Palacky University in Olomouc, CARITAS School Olomouc, some city and borough districts – such as city district of Bratislava Old Town and Karlova Ves, LITA Authorship Society, Ministry of Interior of the Czech Republic, The Office of the Plenipotentiary for Civil Society Development, The Office of the Plenipotentiary for Roma Communities, Ministry of Labour, Social Affairs and Family, Ministry of Education, Science, Research and Sports, Ministry of Foreign and European Affairs, Slovak Academy of Sciences.

4 Private institutions and businesses (directly or through other entities)

C. S. Lewis Bilingual High School in Bratislava, CENTIRE, Johnson Group, Narnia Elementary School in Pezinok, Neopublic Portell Noveli CENTIRE, Seesame, Volkswagen Slovakia.



KTO JE KTO V PDCS V ROKU 2016

Chairman of the Board:

Dušan Ondrušek

Director:

Karolína Miková

Deputy Director:

Anna Zemanová

Office Manager:

Monika Straková

Project managers, trainers, and consultants:

Katarína Bajzíkova

Zuzana Fialová

Peter Gušťařík

Zora Pauliniová

Bohdan Smieška (in the first half of the year)

Adela Tihláríková

Lukáš Zorád (from the second half of the year)

Financial Manager:

Zuzana Kamenická

Accountant and Financial Manager:

Renáta Ferstlová

Long-term interns and junior trainers:

Veronika Belianska

Jana Fecenková

Katarína Kordíková

Martin Lesay

Alžbeta Micsinaiová

Adam Nekola

Katarína Pázmányová

Ivana Petrisková Garanová

Katarína Šimková

Lucia Šípošová

Juraj Havlík

Jiří Chovaneček



PDCS BUDGET IN 2016

as of 31st Dec. 2016, rounded

Balance Sheet	Gross	Adjustment	Net
Aktíva			
Long-term tangible assets	121 658	64 751	56 907
Long-term financial assets			
Inventory	1 822		1 822
Short-term accounts receivable	6 986		6 986
Bank accounts	220 755		220 755
Temporary asset accounts	17 272		17 272
Assets total	EUR 368 493	EUR 64 751	EUR 303 742

Equity and liabilities

Equity and capital funds	6 200
Earnings	49 731
Retained earnings, Unpaid loss of previous years	47 276
Profit/Loss	27
Reserves	3 772
Long-term liabilities	
Short-term liabilities	14 374
Bank loans and loans	12 962
Temporary liabilities accounts	169 400
Liabilities total	EUR 303 742

Profit and Loss Statement (rounded to Euros)	Activity		For the period ending 31st Dec. 2016
<i>Expenditures</i>	<i>Nontaxable</i>	<i>Taxable</i>	<i>Total</i>
Materials	11 772	4 753	16 525
Utilities	2 099	202	2 301
Cost of goods sold	9	310	319
Maintenance and repairs	3 207	820	4 027
Travel	17 111	241	17 352
Presentation expenditures	113		113
Other services	114 278	17 302	131 580
Salaries	48 238	17 563	65 801
Mandatory social insurance	15 924	6 730	22 654
Mandatory social expenditures	1 703		1 703
Real estate tax	120	121	241
Other tax and fee expenditures	10	1	11
Interest costs			
Exchange rate loss	75		75
Donations received			
Special costs	36 992		36 992
Depreciation of long-term intangible and tangible assets	1 421	1 421	2 842
Contributions provided to other institutions	132 651		132 651
Other expenditures	903		903
Contributions provided to individuals			
Expenditures total	EUR 386 626	EUR 49 464	EUR 436 090

Revenue			
Sale of services		49 520	49 520
Sale of goods			
Interest revenue		3	3
Exchange rate gain	214		214
Donations	3 582		3 582
Donations received from organizations	383 135		383 135
Donations received from individuals	161		161
Contributions from income tax assignment	257		257
Grants	20 340		20 339
Revenue total	387 349	49 523	436 872
Profit/loss before taxes	723	59	782
Income tax	742	13	755
Profit/loss after taxes	EUR -19	EUR 46	EUR 27

SPRÁVA NEZÁVISLÉHO AUDÍTORA

Štatutárnemu orgánu občianskeho združenia PDČS, o.z.

SPRÁVA Z AUDITU ÚČTOVNEJ ZÁVIERKY

Názor

Uskutočnili sme audit účtovnej závierky občianskeho združenia PDČS, o.z., ktorá obsahuje súvahu k 31. decembru 2016, výkaz ziskov a strát za rok končiaci sa k k uvedenému dátumu a poznámky, ktoré obsahujú súhrn významných účtovných zásad a účtovných metód a ďalšie vysvetľujúce informácie.

Podľa nášho názoru, priložená účtovná závierka poskytuje pravdivý a verný obraz finančnej situácie občianskeho združenia k 31. decembru 2016 a výsledku jej hospodárenia za rok končiaci sa k uvedenému dátumu podľa zákona č. 431/2002 Z. z. o účtovníctve v znení neskorších predpisov (ďalej len „zákon o účtovníctve“).

Základ pre názor

Audit sme vykonali podľa medzinárodných auditorských štandardov (International Standards on Auditing, ISA). Naša zodpovednosť podľa týchto štandardov je uvedená v odseku Zodpovednosť audítora za audit účtovnej závierky. Od občianskeho združenia sme nezávislí podľa ustanovení zákona č. 423/2015 o štatutárnom audite a o zmene a doplnení zákona č. 431/2002 Z. z. o účtovníctve v znení neskorších predpisov (ďalej len „zákon o štatutárnom audite“) týkajúcich sa etiky, vrátane Etického kódexu audítora, relevantných pre náš audit účtovnej závierky a splnili sme aj ostatné požiadavky týchto ustanovení týkajúcich sa etiky. Sme presvedčení, že auditorské dôkazy, ktoré sme získali, poskytujú dostatočný a vhodný základ pre náš názor.

Zodpovednosť štatutárneho orgánu za účtovnú závierku

Štatutárny orgán je zodpovedný za zostavenie tejto účtovnej závierky tak, aby poskytovala pravdivý a verný obraz podľa zákona o účtovníctve a za tie interné kontroly, ktoré považuje za potrebné na zostavenie účtovnej závierky, ktorá neobsahuje významné nesprávosti, či už v dôsledku podvodu alebo chyby.

Pri zostavovaní účtovnej závierky je štatutárny orgán zodpovedný za zhodnotenie schopnosti občianskeho združenia nepretržite pokračovať vo svojej činnosti, za opísanie skutočností týkajúcich sa nepretržitého pokračovania v činnosti, ak je to potrebné, a za použitie predpokladu nepretržitého pokračovania v činnosti v účtovníctve, ibaže by mal v úmysle občianske združenie zlikvidovať alebo ukončiť jej činnosť, alebo by nemal inú realistickú možnosť než tak urobiť.

Zodpovednosť audítora za audit účtovnej závierky

Našou zodpovednosťou je získať primerané uistenie, či účtovná závierka ako celok neobsahuje významné nesprávosti, či už v dôsledku podvodu alebo chyby, a vydať správu audítora, vrátane názoru. Primerané uistenie je uistenie vysokého stupňa, ale nie je zárukou toho, že audit vykonaný podľa medzinárodných auditorských štandardov vždy odhalí významné nesprávosti, ak také existujú. Nesprávosti môžu vzniknúť v dôsledku podvodu alebo chyby a za významné sa považujú vtedy, ak by sa dalo odôvodnene očakávať, že jednotlivá alebo v súhrne by mohli ovplyvniť ekonomické rozhodnutia používateľov, uskutočnené na základe tejto účtovnej závierky.

(1)

V rámci auditu uskutočneného podľa medzinárodných auditorských štandardov, počas celého auditu uplatňujeme odborný úsudok a zachováваме profesionálny skepticizmus. Okrem toho:

- Identifikujeme a posudzujeme riziká významnej nesprávosti účtovnej závierky, či už v dôsledku podvodu alebo chyby, navrhujeme a uskutočňujeme auditorské postupy reagujúce na tieto riziká a získavame auditorské dôkazy, ktoré sú dostatočné a vhodné na poskytnutie základu pre náš názor. Riziko neodhalenia významnej nesprávosti v dôsledku podvodu je vyššie ako toto riziko v dôsledku chyby, pretože podvod môže zahŕňať tajnú dohodu, falšovanie, úmyselné vynechanie, nepravdivé vyhlásenie alebo obídenie internej kontroly.
- Oboznamujeme sa s internými kontrolami relevantnými pre audit, aby sme mohli navrhnúť auditorské postupy vhodné za daných okolností, ale nie za účelom vyjadrenia názoru na efektívnosť interných kontrol občianskeho združenia.
- Hodnotíme vhodnosť použitých účtovných zásad a účtovných metód a primeranosť účtovných odhadov a uvedenie s nimi súvisiacich informácií, uskutočnené štatutárnym orgánom.
- Robíme záver o tom, či štatutárny orgán vhodne v účtovníctve používa predpoklad nepretržitého pokračovania v činnosti a na základe získaných auditorských dôkazov záver o tom, či existuje významná neistota v súvislosti s udalosťami alebo okolnosťami, ktoré by mohli významne spochybniť schopnosť občianskeho združenia nepretržite pokračovať v činnosti. Ak dospejeme k záveru, že významná neistota existuje, sme povinní upozorniť v našej správe audítora na súvisiace informácie uvedené v účtovnej závierke alebo, ak sú tieto informácie nedostatočné, modifikovať náš názor. Naše závery vychádzajú z auditorských dôkazov získaných do dátumu vydania našej správy audítora. Budúce udalosti alebo okolnosti však môžu spôsobiť, že občianske združenie prestane pokračovať v nepretržitej činnosti.
- Hodnotíme celkovú prezentáciu, štruktúru a obsah účtovnej závierky vrátane informácií v nej uvedených, ako aj to, či účtovná závierka zachytáva uskutočnené transakcie a udalosti spôsobom, ktorý vedie k ich vernému zobrazeniu.

SPRÁVA K ĎALŠIM POŽIADAVKÁM ZÁKONOV A INÝCH PRÁVNÝCH PREDPISOV

Správa k informáciám, ktoré sa uvádzajú vo výročnej správe

Štatutárny orgán je zodpovedný za informácie uvedené vo výročnej správe, zostavenej podľa požiadaviek zákona o účtovníctve. Náš vyššie uvedený názor na účtovnú závierku sa nevzťahuje na iné informácie vo výročnej správe.

V súvislosti s auditom účtovnej závierky je našou zodpovednosťou oboznenie sa s informáciami uvedenými vo výročnej správe a posúdenie, či tieto informácie nie sú vo významnom nesúlade s auditovanou účtovnou závierkou alebo našimi poznatkami, ktoré sme získali počas auditu účtovnej závierky, alebo sa inak zdajú byť významne nesprávne.

Výročnú správu sme ku dňu vydania správy audítora z auditu účtovnej závierky nemali k dispozícii.

Keď získame výročnú správu, posúdime, či výročná správa občianskeho združenia obsahuje informácie, ktorých uvedenie vyžaduje zákon o účtovníctve, a na základe prác vykonaných počas auditu účtovnej závierky, vyjadríme názor, či:

- informácie uvedené vo výročnej správe zostavenej za rok 2016 sú v súlade s účtovnou závierkou za daný rok,
- výročná správa obsahuje informácie podľa zákona o účtovníctve.

(2)

Okrem toho uvedieme, či sme zistili významné nesprávnosti vo výročnej správe na základe našich poznatkov o účtovnej jednotke a situácii v nej, ktoré sme získali počas auditu účtovnej závierky.

Bratislava, 15. marca 2017

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(3)





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