



ANNUAL REPORT PDCS 2018



The Joy of Learning,
Deliberation and Change ▲



DUŠAN ONDRUŠEK: WE ARE NOT FROM A BOX

In one of his aphorisms, Nassim Nicholas Taleb muses about people in the mechanized and estranged world of today: *“They are born, then put in a box; they go home to live in a box; they study by ticking boxes; they go to what is called ‘work’ in a box, where they sit in their cubicle box; they drive to the grocery store in a box to buy food in a box; they go to the gym in a box to sit in a box; they talk about thinking ‘outside the box’; and when they die they are put in a box. All boxes, Euclidian, geometrically smooth boxes...”*¹ Taleb’s reflection is disturbing and cautionary at the same time. We should remind to ourselves that we wish to avoid alienation, uncreative repetition, invariable predictability, the lack of opportunity to affect things around us or the risk of not leaving our own unique footprint. Our experience from previous years has been completely opposite to Taleb’s “box” metaphor. 2018 was no exception. Every day was different than we had expected. A lot has changed - people; places we visited in our project and contract work; activities we have devoted ourselves to; formats, projects, publications and etc. Almost nothing we did could be squeezed into a fixed and prescribed “box”. That is one of the reasons why we consider our job as exciting and hard to get tired of. Fortunately.



The photographs in Annual report were taken during the conference Face to Face: Civic Actors in Conflict IV and other PDCS activities in 2018. The authors of photographs are: Zora Paulíniová, Rudolf Baranovič, Simona Babjaková and PDCS archive.

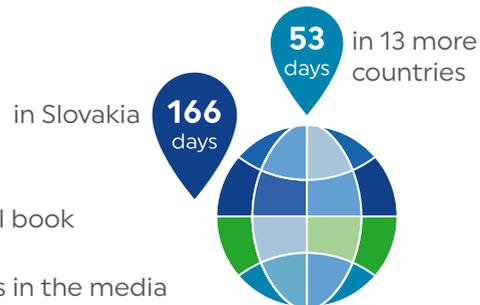
1 Nassim Nicholas Taleb: *The Bed of Procrustes: Philosophical and Practical Aphorisms*.

PDCS IN NUMBERS 2018

we conducted



we worked for



we published



about us 40 articles, blogs and videos were issued

we conducted



ACTIVITIES IN 2018

The topic that unites us and it is a key driver for our work is conflict transformation. We see this topic as highly relevant today especially in light of signals of radicalization among parts of the society or in connection to the splitting of society along liberal/democratic values, human rights or migration. We are actively engaged in the subject of value-based conflicts not only in Slovakia, but also around Europe, mostly across cultural space of Central Europe, in which we want to connect relevant stakeholders, promote good practices and bring new methods for depolarization and cultural empowerment of democratic dialogue.

1 Civic participation

WHAT WE STRIVE FOR:

We believe that **public decisions (especially ones concerning fundamental public policies) should be made with the help of participatory processes.** We educate ourselves and others about suitability of various participatory processes in different situations and also about their limitations. We want to experiment using the deliberative approach in the facilitation of public debate. We search for discussion formats that allow participants to consider differing, often conflicting opinions and arguments on current social topics and simultaneously attain understanding and possible consensus about steps that need to be taken as a society in particular situations.

We successfully completed 2-year long Czech-Slovak project **Community Laboratory** focused on networking and skills-building of young civic activists who strive for change in their local communities. In three training courses almost 30 young people learned how to lead campaigns, develop communities and address disputes through conflict resolution. We published bilingual book *Change begins together – how to build and strengthen a community*, we contributed to Social Good Hackathon aimed at socially useful software applications and at the Face-to-Face conference we arranged sharing of German experience of using art to decrease radicalization.

"In this book, the term 'community' refers to a group of active people who meet and have a certain interest to achieve change. Sometimes we will refer to 'community' as an active initiative and group, sometimes as the public in a particular city, village or neighborhood. What is important is that communities are here, and it is up to us how we will use or develop them." excerpt from the book *Change begins together*

We contributed the strategic planning of future development of Slovakia in the next decade by bringing professionals for consultations. For the Office of Deputy Prime Minister of the Slovak Republic for Investments and Informatization we facilitated a **process of involving stakeholders in determining the Agenda 2030 priorities for Slovakia**. A total of 148 people took part in the participatory process. They commented on Agenda 2030 priorities proposed by the Institute for Forecasting at the Slovak Academy of Sciences. Experts commented on strategic priorities in areas such as health and quality of life, education, economic development, sustainable living and environment, poverty eradication and social inclusion etc. Even with very limited time, the participatory process resulted in a high-quality document *Proposal of National Priorities for Implementation of Agenda 2030* emerged which was approved by the Government of the Slovak Republic (resolution no. 273)

on 13 June 2018. If you are interested, you can read our report about the process here (in Slovak only).

"At the meetings it was said that a minimum of two years of intensive meetings of experts and stakeholders are needed in order to cover such a large and broad topic."
Report from the participatory process

Despite having a wide spectrum of opportunities on using EU funding through the European Structural and Investment Funds (ESIF) many organizations do not respond to this opportunity. There may be several reasons for this. For example, a published call does not match the actual needs of the region, calls are hard to understand or they create high administrative burden. That is why our colleagues, in cooperation with the Office of the Plenipotentiary of the Government of the Slovak Republic for the Civil Society Development, developed a **guide for a participatory process when formulating ESIF calls**. Based on the



guide recommendations, potential fund applicants may get involved in the process of formulating the call, make their own suggestions or give comments so that the calls are easy to understand and they match the needs of Slovakia.

At the request of the initiatives *Za Slušné Slovensko* and *Kultúrny reparát* we repeatedly facilitated meetings of activists in different regions of Slovakia in order to reach agreements and formulate priorities for positive changes in Slovakia. We mostly helped regional activists who work in much harder conditions than activists in Bratislava. They are faced with obstacles that are hard to change. In majority of local population, they see desire for change but also fear of manipulation within local politics. We are glad that we could contribute by our activity to strengthening the promising democratic movement which had indirect positive impact on presidential and municipal elections.

Ukraine is going through a process of the public administration reforms. The reforms also concern local communities and their independence in managing their own budgets. However, towns and villages lack the experience with budget management, planning and especially incorporation of public into decision-making processes. Together with non-profit organization MART we trained 22 representatives of local authorities who later trained 732 councilors, mayors, and civic activists in principles and techniques of civic participation. At least half of them tried one of the various forms of public engagement – participatory budget, public space planning in cooperation with the public or strategical city (village) development. Thanks to the project Local Authorities for the People, participatory approaches are gradually being employed by local authorities in tens of towns (especially) in the East of Ukraine.

*"If we want to develop ourselves, we need to stop doing just PR but rather to sit down and make agreements."
mayor of village in Donetsk region*

Also our Albanian partners are developing the topic of civic participation. Within the project Partnership of non-governmental organizations and local authorities: together for more efficient cooperation we trained and consulted non-governmental organizations in order to acquire skills necessary for cooperation with local authorities. Representatives of local authorities also attended and introduced new perspectives into the discussions and created possibilities for new partnerships or cooperation. It is quite unique in Albania to have opportunities for joint meetings and discussions of NGOs and local authorities, and especially for their joint education. We also shared our Slovak experience from the *White Crow Award*. Our Albanian partners attended the event in Slovakia and received expert advice on how to prepare a similar event in their homeland. The project involved 90 representatives of Albanian NGOs, 48 employees of local authorities and 8 experts from Slovakia and 6 experts from Albania.

2 Civic Actors in Conflict

WHAT WE STRIVE FOR:

We implement projects and activities in order to establish a **network of civic actors who intervene in community and social conflicts** that are value-based. We want to interconnect civic actors in Slovakia and in Central and Eastern Europe, who strive for (as we do) ways of intervening in social conflicts through discussions (deliberation) or other community or educational activities. Together with these actors, we want to affect the public discourse in our region and advance the recognition of democratic values of freedom and diversity, as well as broader responsibility for the world we live in.

We successfully launched **European Network for Non-violence and Dialogue (ENND)** which aims for long-term interconnectedness and support of civic initiatives that work to alleviate polarization in society mainly in Central and Eastern Europe. We launched the website www.ennd.eu where you can find our network Manifesto, information



about numerous initiatives that could serve as examples of good practice, as well as online pledge, that was signed by almost 9 000 people across whole Europe. With the goal to connect civic initiatives, we also organized four educational-networking meetings in Budapest, Prague, Beograd and Sofia with focus on prevention of radicalization and right-wing extremism, the role of media in prevention of society polarization and on issues related to the spreading of fake news and hoaxes online. We also published a unique analysis of value-based conflicts in the region of Central Europe Value-Based Conflicts in the Region Between the Oder and the Danube.

On 26 and 27 April we organized already the fourth international conference Civic Actors in Conflicts in Bratislava, subtitled *Face to Face*. Its goal was to explore the possibilities of returning to authentic communication „eye to eye“ as a way to strengthen social dialogue among different parties within value-based conflicts. The conference was attended by 120 guests from 17 countries.

„I prefer for us to talk to each other. Because I have this theory: If two enemies talk to each other, they do not fight. They may scream and yell, they may pound on the table with their fists to get their way, but they still talk to each other – they do not fight. When the dialogue gets interrupted, the ground is set for violence. That is why we must continue the dialogue.“

Daryl Davis, musician and civic activist

The aim of the **international campaign Peace Sofas**, which was launched in 2018, was to raise awareness in the European public of importance of non-violent and constructive dialogue about value-based questions within society. We created the website www.peacesofas.org and videos promoting these values. We found people with different views who donated their sofas to us. We cut the sofas in half and then combined them. They served for having discussions and dialogue, recorded as it happened on the sofa. Our dialogue sofas were presented during summer within an art installation in prestigious Museum Quartier in Vien-



na. Articles, videos and interviews concerning this installation reached at least 1.8 million of the EU citizens, primarily in Visegrad countries, as well as Bulgaria and Romania. The campaign also included a series of six videos promoting good practice examples of de-polarization and interviews with guests to the international Face to Face conference.

"Sofa is a great place to create have a dialogue between people with contradictory opinions. It's a wonderful symbol. Sitting on a sofa makes us feel like we're sitting in the safety of our homes, rather than on a stage," says Dr. Christian Strasser, MBA, director of Museums Quartier Wien

3 Global and civic education

WHAT WE STRIVE FOR:

We bring to Slovak schools topics and methods of **global education** with focus on **civic education**. Through high-quality courses, simulations and other cultural-educational events we provide students and teachers with training connected particularly to peace-building and active citizenship, including finding solutions for dealing with extremism, radicalization and polarization of society. We try to bring these topics also to different parts of the world beside the region of Central Europe, while we put emphasis on exchange of experience with building democratic cultures in different countries and regions around the world.

In the project "**Build Solid Ground**" we work together with 13 partners from the EU. We work on the subjects of sustainable development especially in areas of housing, migration, and a rise of extremism among youth Europeans. We conduct predominantly educational activities. In 2018, we mostly focused on non-formal discussions at secondary schools, using the concept of "Live Library". Students could learn about similarities and differences about life in Slovakia and Africa directly from Africa-born (e.g. Kenya or Guinean) people living in Slovakia. In

cooperation with young artists under the direction of Šimon Ferstl we accomplished to make auteur theater play *Bistro Africa*. Through the theater performance we wanted to contribute to discussion about stereotypical portrayal of Africa and the danger of one story. Beside the Slovak premiere and reruns in Bratislava, Trnava, Trenčín and Žilina, we also performed the play in the French city Marseille.

"Bistro Africa – a place, where you never starve. Africa, this time without hunger" from the theater performance

As part of the activities in 2018 we organized **the Winter School of Development and Peace Education** which for the first time utilized both online and offline teaching. The topic of this winter school was land grabbing and forced displacement of local populations in context of international sports events such as the world football championship or the Olympics in Brazil. We cooperated with our colleague from Brazil, Billy Bastos Graeff, and German partner organization Planpolitik that created the online environment for e-education. Winter School was





attended by 17 students from three universities: Comenius University in Bratislava, Matej Bel University in Banská Bystrica and Palacký University in Olomouc.

"We truly began to feel the impact of this huge event at the moment when someone from local municipality approached us and said that 1 600 families would have to move out." respondent of Billy Graeff's research

We launched the project Through Open Education to Active Citizenship in December by the theater performance Bistro Africa for first-year and second-year students of a bilingual grammar school in Žilina. We are looking forward to more intense cooperation with teachers and students in 2019.

Within the project Development of Global Education at Universities in Slovakia we worked with our partners People in Need Slovakia, Živica, the Faculty of Education of Matej Bel University and sociologist Lýdia Maróšiová. We assessed current conditions, obstacles and chal-

lenges of global education in primary schools, secondary schools, and universities. For a few years now we have collected data for subsequent analysis. We plan to make the results accessible as open source data for further processing. We also managed to implement our "Educational afternoons" and trainings for university teachers on topics such as participative methods for education, reflection and the power of experience from learning, polarization processes and how to work with young people who tend to get radicalized.

For four semesters we have offered the subject **Global Challenges** for the Faculty of Social and Economic Studies of Comenius University in Bratislava. Fifth-year students of European studies learn to connect theoretical knowledge from different fields of study, such as international security, climate change, poverty, terrorism, international economic development, conflicts, new technologies development or youth radicalization. Education is delivered on the premises of PDCS and students find answers on global challenges themselves. At the end of semester they write their own essays, published in the form of blog posts or social media statuses.

4 Organizational Development and Change

WHAT WE STRIVE FOR:

A fresh beginning is sometimes required in an organization. We help design and implement processes that bring change to organization's lifecycle and operation. We facilitate strategic planning meetings, coach leaders, consult organizations on changes to help them face new challenges. We evaluate programs. As we like changes ourselves, we also help our partners to manage them.

Our consultation or facilitation services to help make strategic decisions was used in 2018 by the Socia Foundation, Via Iuris, civic association Zrejme or the Coalition for Joint Education - Inklukoalícia.

We evaluated **3-year program Financing Development and Developing Finance for EYD2015** for the European network of watchdog and environmental organizations Bankwatch. We helped them reflect on activities and outcomes and identify impact of the joint efforts of the consortium consisting of 20 partners. The aim of this joint effort was to make sure that financing of energy infrastructure projects from the public European resources in the countries outside of the EU would not lead to violation of human rights and freedom, damage to the environment or exclusion of local population from decision-making processes. At the same time the project aimed to increase the awareness of public about those topics and enforce changes in relevant public policies. Our evaluation showed that the campaign of international consortium reached 75 million citizens via media, influenced 8 public policies on the EU level and also helped stop or delay several energy projects harmful to the environment (e.g. extension of coal plant Plomin in Croatia).

At the beginning of 2018, we finished the **mapping of cultural entities in the Bratislava Self-Governing region (BSK) as part of the a process to revise the Strategy of Cultural Development for Years 2018-2020**. After conducting mapping interviews with cultural institutions under the authority of BSK and their consulting on their strategic plans, we facilitated several discussions to find the scope of cultural events offered and the needs of cultural institutions that are not subject to the authority of BSK.



We gave training in presentation skills to young scientists from the Slovak Academy of Sciences. 30 doctoral candidates from different scientific fields took part in our 2-day course **Presentation Skills - Engaging and to the Point**. Doctoral students know how important it is to precisely explain results of their research not only to experts, but also to the public especially nowadays, when science faces misapprehension and critique from various groups.

How to help to a child who is threatened with violence, where to ask for help and who really carries responsibility? It is a hard job to ensure **effective protection from violence and help for children** due to the fragmented system of institutions with different competencies in Slovakia. For that reason, a new position was created in Slovakia in 2017 - that of a coordinator for protection of children from violence - to simplify the complicated system. Coordinators still have to build up their defined position and justify their powers. Over 50 coordinators received help from our colleagues - PDCS trainers - during training courses offered in cooperation **National Coordination Centre for Addressing Issues related to Violence against Children**.

5 Trainings and education

WHAT WE STRIVE FOR:

We fulfill our mission also through training courses that respond to currently relevant topics in context of conflict transformation, civic participation, or new challenges in the field of education that teachers from various types of schools face. We deliver specialized education also to the employees of public administration and private sector.

In recent years, certain subjects come for the foreground of public discourse in response to widespread phenomena such as conspiracy thinking, increased polarization and fragmentation, gradual increase of radicalization. That is also why we incorporated among our open training courses topics such as **Critical Thinking, Protection from Manipulation and Conspiracy Thinking** or **Communication in Conflict**. We received great feedback from the participants and many other institutions showed interest in the courses e.g. the Migration Office or The Faculty of Law of the Trnava University. These topics were also incorporated into regular courses for students and young people enrolled in the so-called Socrates Institute as well as training courses for exceptional teachers from the Comenius Institute (run by Živica nonprofit organization). Judging by the response, we know that they will use this knowledge and skills to their benefit.

For several years now we have been cooperating with the Via Foundation from the Czech Republic as providers of training for community leaders from around Europe and within the Viability Net 3.0 program. We covered topics of **Participatory Approaches and Community Development** and **Conflict Transformation in Community**.



In 2017 we started to provide frequent training of facilitation to Local Action groups (LAGs) associated in the National Network of Local Action Groups in Czech Republic. This year we trained more than 120 employees of LAGs in skills necessary to facilitate both small and large meetings in their communities or micro-regions. Their interest in this training remained steady.

We were involved as trainers in the international project Social(i)Makers that was coordinated in Slovakia by the Pontis Foundation. The aim of the project was to support social innovations in Slovakia and their role in addressing social, environmental and economic problems. We led 4 workshops in Košice and Bratislava for tens of participants on topics of social entrepreneurship and stakeholder involvement. Mayors, lawyers, employees of public administration authorities and especially interested people from non-governmental sector learned about how to develop business models and reduce business risk by fitting involvement of stakeholders.

WHAT WE SAID, WROTE AND PUBLISHED IN 2018

We managed to publish two publications:

- D. Ondrušek, B. Strečanský and Z. Fialová (Eds):

Value-Based Conflicts in the Region Between the Oder and the Danube.

PDCS 2018, 250 pages

- Z. Paulíniová a kol.:
Change begins together.

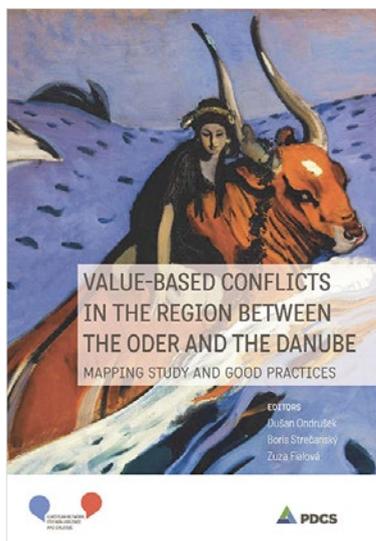
PDCS 2018, 36 pages

We have been invited on several occasions to appear on TV or radio, discussing topics connected with conflicts, solidarity, or education for the 21st century.

We started to release regular podcasts in which we discuss specific topics concerning value-based conflicts, polarization of society, radicalization and also tools for alleviating the tension within the society.

We produced 27 educational, informational and promotional short videos on our Youtube channel in 2018. There are two exceptional series. The first exceptional series is Face to Face Talks with guests from the Face to Face Conference and the second series is Examples of Good Practice in mitigation of polarization and conflicts in the Central Europe. Both series were created within the ENND project. The one must-see video is the one created for the Peace Sofas campaign. Its message reaches far beyond the project itself.

You can find a selection of what appeared in the media about us, our work or our guests among the Face to Face Conference outputs.



OUR PARTNERS AND CLIENTS

Ahalar (Ukraine)
Bankwatch
Bratislava Self-Governing Region
Cultures Interactive (Germany)
People in Need Slovakia
European Union
European Wergeland Centre (Norway)
Faculty of Social and Economic Sciences
Comenius University in Bratislava
Fundacja Partners Polska (Poland)
Habitat for Humanity International
Inklukoalícia
Jablko.sk
Kultúrny reparát
MART (Ukrajina)
Migration Office of the Ministry of Interior of Slovak Republic
MuseumsQuartier (Austria)
Via Foundation (Czech Republic)
Pontis Foundation
Socia Foundation
National Network of Local Action Groups in the Czech Republic
National Coordination Centre for Addressing
Issues Connected to Violence against Children
Nesehnutí (Czech Republic)

Partners Albania
Partners Bulgaria Foundation (Bulgaria)
Partners Hungary Alapítvány (Hungary)
Patrir (Romania)
Faculty of Education Matej Bel University
Planpolitik (Germany)
Porticus (Austria)
Faculty of Law Trnava University
Faculty of Sciences Palacký University
Slovak Academy of Sciences
SlovakAid
Office of the Plenipotentiary of the Government
of the Slovak Republic for Civil Society Development
Via Iuris
Za slušné Slovensko
Civic Association Zrejme
Živica

WHO IS WHO IN PDCS IN 2018

Chairman of the Board

Dušan Ondrušek

Executive Director

Karolína Miková

Deputy Director

Anna Zemanová

Office Manager

Monika Straková

Project managers, trainers and consultants

Katarína Bajzíková

Zuza Fialová

Peter Gušťařík

Monika Náglová (till April 2018)

Ľuboslava Šefčíková

Adela Tihláríková

Lukáš Zorád

Miroslava Žilinská (since April 2018)

Financial manager

Lucia Kalmárová

Accountant

Zuzana Kamenická

Care for our flowers and rooms

Katarína Szigeti

Interns

Monika Gašparová

Tomáš Hallon

Alžbeta Hamráková

Matúš Horvatovič

Branislav Jamriška

Melinda Simonová

Magdaléna Šimková





PDCS BUDGET IN 2018

as of 31st Dec. 2018, rounded

Balance Sheet	Gross	Adjustment	Nett
Assets			
Long-term tangible assets	121 658	70 531	51 127
Long-term financial assets			
Inventory	1 618		1 618
Short-term accounts receivable	2 758		2 758
Bank accounts	200 037		200 037
Temporary asset accounts	3 420		3 420
Assets Total	329 491	70 531	258 960

Equity and liabilities

Equity and capital funds	6 200
Earnings	49 731
Retained earnings, Unpaid loss of previous years	79 365
Profit/Loss	269
Reserves	3 068
Long-term liabilities	369
Short-term liabilities	3 218
Bank loans and loans	6 139
Temporary liabilities accounts	110 601
Liabilities Total	258 960

Profit and Loss Statement (rounded to Euros)	Activity		For the period ending 31 st Dec. 2018
	Nontaxable	Taxable	Total
<i>Expenditures</i>			
Materials	13 600	2 313	15 913
Utilities	1 446	103	1 549
Cost of goods sold	68	15	83
Maintenance and Repairs	6 419	1 824	8 243
Travel	15 792		15 792
Presentation Expenditures	36		36
Other Services	294 760	19 843	314 603
Salaries	83 848	20 211	104 059
Mandatory Social Insurance	28 016	6 649	34 665
Mandatory Social Expenditures	3 143		3 143
Real Estate Tax	120	121	241
Other tax and fee expenditures	271	0	271
Receivables written-off			
Interest costs			
Exchange rate loss	95		95
Donations received	530		530
Special costs	61 826		61 826
Depreciation of long-term intangible and tangible assets	1 445	1 445	2 890
Contributions provided to other institutions	99 631		99 631
Other expenditures	720	19	739
Contributions provided to individuals			
Expenditures Total	611 766	52 543	664 309

Revenue			
Sale of services		51 282	51 282
Sale of goods	68	15	83
Interest Revenue		1	1
Exchange rate gain	44		44
Donations			
Donations received from organizations	243 022	400	243 422
Donations received from individuals	7 484		7 484
Special revenues			
Other revenues	315		315
Contributions from income tax assignment			
Grants	361 957		361 957
Revenue total	612 890	51 698	664 588
Profit/loss before taxes	1 124	-845	279
Income tax	0	10	10
Profit/loss after taxes	1 124	-855	269

SPRÁVA NEZÁVISLÉHO AUDÍTORA

Štatutárnemu orgánu PDCS, o.z., Štúrova 13, 811 02 Bratislava

SPRÁVA Z AUDITU ÚČTOVNEJ ZÁVIERKY

Názor

Uskutočnili sme audit účtovnej závierky spoločnosti PDCS, o.z. („Organizácia“), ktorá obsahuje súvahu k 31. decembru 2018, výkaz ziskov a strát za rok končiaci sa k uvedenému dátumu, a poznámky, ktoré obsahujú súhrn významných účtovných zásad a účtovných metód.

Podľa nášho názoru, priložená účtovná závierka poskytuje pravdivý a verný obraz finančnej situácie Organizácie k 31. decembru 2018 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 Organizácie 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.

Iná skutočnosť

Organizácia nespĺňa veľkostné kritériá pre povinný audit účtovnej závierky v zmysle zákona o účtovníctve, a teda nemusí ani vypracovať výročnú správu. Pre audit účtovnej závierky sa rozhodla dobrovoľne.

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 nesprávnosti, či už v dôsledku podvodu alebo chyby.

Pri zostavovaní účtovnej závierky je štatutárny orgán zodpovedný za zhodnotenie schopnosti Organizácie 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 Organizáciu 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 nesprávnosti, 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

(1)

podľa medzinárodných auditorských štandardov vždy odhalí významné nesprávnosti, ak také existujú. Nesprávnosti môžu vzniknúť v dôsledku podvodu alebo chyby a za významné sa považujú vtedy, ak by sa dalo odôvodnene očakávať, že jednotlivito alebo v súhrne by mohli ovplyvniť ekonomické rozhodnutia používateľov, uskutočnené na základe tejto účtovnej závierky.

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 nesprávnosti 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 nesprávnosti 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 navrhnuť auditorské postupy vhodné za daných okolností, ale nie za účelom vyjadrenia názoru na efektívnosť interných kontrol Organizácie.
- 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 Organizácie 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 Organizácia 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.

Bratislava, 21. februára 2019

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