



ANNUAL REPORT PDCS 2019



The Joy of Learning,
Deliberation and Change ▲



DECENT IS NOT ENOUGH

In his latest essay 'Decent is not enough,' the philosopher Miroslav Kusý wrote: "For me, an engaged citizen has a greater social value than a decent person. They may even be mistaken, provoke arguments or be considered seen as quarrelsome. Naturally, the engaged citizen is not and must not be the opposite of a decent person. In developed democracy, such one is only a logical and necessary continuation of the decent person. Where the decent citizen ends, there the engaged one starts. Hat off to the decent person. We need to cherish them because there are and never will be enough of them. Only they may grow up to be engaged citizens willing to fight for the principles of decent people." Over the year, we had opportunities to meet a number of people at our training courses, workshops and during consultations who were both decent and engaged. To meet them gives us real joy. From those encounters, we draw energy for our further work.



In 2019, our organization has received the Orange Foundation Award "for working many years at a highly professional level and with great human understanding, for co-creating and strengthening a culture of democracy, promoting participatory approaches and mechanisms for dialogue and conflict prevention among various interest groups; and for helping develop civil society."

The financial prize connected to the Orange Foundation Award allowed us to prepare in great detail the unique training course "Development in Dialogue, Dialogue in Development." It focuses on recognizing conflicts and removing barriers to dialogue which is one of the foundational elements of democracy and needs constant cultivation.

We plan to transform this course into a regular annual activity that will respond to current challenges in society.

Photographs in the annual report show various PDCS activities in 2019.
Authors of the photographs: Jakub Kratochvíl, Tibor Czitó and PDCS archive.

PDCS IN NUMBERS IN 2019

we conducted



we worked for



we published



we conducted



ACTIVITIES IN 2019

The topic that unites us in PDCS and drives our work is conflict transformation. We see this topic as highly relevant today especially in light of signals of radicalization in parts of the society or in connection to the splitting of society along 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, particularly in the cultural space of Central Europe, where 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 issues and simultaneously attain understanding and possible consensus on steps that need to be taken as a society in particular situations.



In Slovakia, we are also able to use participatory approach to making public policies. Therefore, we joined the national project Supporting Partnership and Dialogue in the Area of Participatory Public Policy-Making implemented by the Office of the Plenipotentiary of the

Government of the Slovak Republic for the Development of the Civil Society. As a part of this cooperation, we created curriculum for a training programme as well as methodological materials on how to effectively lead participatory processes at the level of public policies. We implemented **training courses on participatory public policy-making for civil servants and employees of the Office of the Government of the Slovak Republic**. In 2020, we continue and offer training courses for local governments.

However, participation cannot be learned in one day. Therefore, we also participated in **training of future trainers and consultants of participatory processes**, who will be able to provide support in the implementation of participatory processes and further spread good practice of participation across institutions in Slovakia.

Our Albanian partners also develop 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 Albanian 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.

2 Civic Actors in Conflict

WHAT WE STRIVE FOR:

We implement projects and activities with the aim 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 influence 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

In 2019, in cooperation with data analysts in **the project Grey: Building the middle ground**, we created an online tool to analyze polarizing content on the Slovak Internet. The goal is to better understand the phenomenon of polarization in online space. The end users of the tool are various social workers and youth workers. In 2019, in cooperation with Mládež ulice, we implemented a pilot training for social workers from the Prešov region to train them to use the online tool, recognize signs of polarization in communities and to implement depolarization interventions offline within social work or in schools.

In the international project **CEE Prevent Net** (Central and Eastern European Network for the Prevention of Intolerance and Group Hatred), we implemented **a round table focused on the prevention of youth radicalization in Slovakia** which aimed to initiate cooperation between key people from public administration, research think tanks and other professional organizations related to preventing youth radicalization leading to extremism. Another objective was to inform each other about ongoing and planned initiatives and possible coordination of activities and to verify the possibility of cooperation in public policymaking in this area. The round table was attended by 20 key players in the field of prevention of youth radicalization in Slovakia from both the state and the civil sector.

The PDCS was also involved in planning and running **the international summer school** in Ružomberok of human rights and prevention of extremism. The summer school was mainly intended for social and youth workers, as well as other experts in the field of education. It was attended by around 50 participants and lecturers from six EU countries (UK, CZ, HU, PL, BG, DE).

In the **Euro Large Carnivores** project, we designed and facilitated a cross-border meeting between Czech and Slovakian actors (25 participants) whose work and livelihood are affected by the presence

of large carnivores (wolves, bears and lynxes). The meeting focused on new forms of communication concerning coexistence of humans and large carnivores in Slovakia and the Czech Republic. The meeting was organized by WWF Slovakia and Elmauer Institute.

One activity in the **Youth with(out) Borders** project was to train 60 teachers from all over Slovakia how to use the new methodology Trip to the West in 1987. It allowed them to have their students experience and better understand what it was like to travel outside the socialist Czechoslovakia. Through role play simulation, they had first-hand experience in the classrooms which will not be forgotten easily. We also published the complete methodology in the extended edition of the book **Addressing Value-Based Conflicts Through Play**, which was distributed to more than 45 schools throughout Slovakia.

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 the world outside the region of Central Europe. We put emphasis on exchange of experience with building democratic cultures in different countries and regions around the world.

„Africa is not just what's in the media.“

„Have no prejudices and do not be afraid of the unknown.“

students of the Medical School in Košice and participants of the Living Library activity

„I learned that community has a different meaning for me now. In the beginning, I mostly saw the needs of the community, but now I know that it's more about inspiring people who are closer to one another than people in larger groups.”

Miruna Mirica, participant in the Open Up for Dialogue project

In 2019, we also continued to run the project **Build Solid Ground** and worked with 13 partners from the EU especially on the subject of sustainable development in areas of housing, migration, and rise of extremism among young Europeans. Through informal discussions in so-called “Living Library” activities and the theater performance Bistro Africa we spoke predominantly with secondary school students and the public in Košice, Prešov, Bardejov, Banská Bystrica, Žilina, and Považská Bystrica.



The central activity was an 8-month **Open Up for Dialogue** training programme for young people from Czech Republic, Poland, Hungary, Slovakia, Bulgaria, and Romania. Their actions were captured in the documentary film **Talking Feet** and about a dozen short videos mapping the initiatives visited in Berlin, Aarhus, Copenhagen, Sofia or Plovdiv, as well as mini-projects implemented by participants in their home communities. Twenty-one young people from nine countries gained theoretical information and practical skills in mapping and building communities and bridges between polarized groups through training, a study tour and a supportive mini-grant scheme.

Through open education to active citizenship PDCS commenced the project of global education at a T. Ružicka's Bilingual Grammar school in Žilina. Through training sessions for both pupils and teachers, we encouraged our participants, through an active approach to citizenship, to come up with and implement their own activities, some of them carried out together. For instance, they built a school recording studio and trained students in video production. The result was recording of video series on “Memory of the Velvet Revolution through the Eyes of Parents.”

In 2019, we successfully completed a consortium project **Development of Global Education at Universities in Slovakia** which we implemented with our partners People in Need Slovakia, Živica, the Faculty of Education of Matej Bel University, and sociologist Lýdia Maróšiová. Its **main outcome** was the Analysis of the State of Global Education in Slovakia and **seven more research documents** on the state of global education in formal learning in Slovakia, including The Proposal for Evaluation Framework of Global Education from PDCS. We continued to organize “educational afternoons” (some of them online) and offered courses for university teachers on topics such as motivation, reflection on their work, presentation skills, the use of engagement methods in education, leading meetings, and motivating staff.

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 an 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. We enjoy changes ourselves and help our partners manage them as well.

For our partner organization in the USA, Partners Global (PG), **we provided a series of consultations on organizational changes** and transformation of future programmes. In this part, we worked with the whole team – the core employees as well as new staff who recently joined PG and were trying to adopt organizational culture and changing direction of PG. We helped formulate the content of long-term internal learning. We developed and implemented training for trainers and consultants on topics such as good practice and interactive learning. This work was mostly done by Dušan Ondrušek.

We dedicated five training days to the Training for Trainers, which focused on how to facilitate meetings, youth worker activities and training courses for development of young people from the organization Salesians of Don Bosco, Slovakia. Young animators, meeting leaders and trainers learned how to apply a variety of training methods, work with group dynamics or specific needs of young people.

For the Orange Foundation, we carried out an **evaluation of 20 years of their donor activities**, supporting education and community development. Through individual and group interviews we collected opinions from all stakeholders, and especially the project implementing organizations, on the impact and specific role that support from the Orange Foundation had in various periods of development of their organizations and civil society at large.

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 faced by teachers at various types of schools. We deliver **specialized education** also to employees of public administration and private sector.

As every year, we conducted two four-day **training courses for one group of students and postgraduate students** at the Socratic Institute and one group of teachers from various schools at the Comenius Institute. Those training courses are particularly attractive to us because we work with people who have great potential, who are creative and not afraid of innovation. They later take important positions in public administration, in companies and NGOs, where they make use of their talent and of the networks they developed during these training programmes.





Working in partnership, we participated in the long-term training project **‘Creating an education programme: How to effectively educate people 50+’, which was** implemented by the Centre for Non-Profit Education (CVNO). We trained lecturers and managers working in adult education sector and worked on the project *How to Conduct “silver” Training* for one year. The aim was to prepare a long-term intensive training for 45 trainers working with the target group of people aged 50+ in three regions of Slovakia. Within this project, an educational material for distance learning was created of 120 pages, along with other materials, tests, and videos. CVNO will continue to use them in the future in the Moodle platform.

Our trainers Karolína Miková, Dušan Ondrušek and Miroslava Žilinská also cooperated with the **National Coordination Centre for Addressing Issues related to Violence against Children** within the Ministry of Labour, Social Affairs and Family of the Slovak Republic. They were trainers in courses on how to work with perpetrators of violence against children and also prepared the National White Paper for Child Protection in Digital Space. PDCS trainers helped develop pilot and innovative activities in Slovakia and were involved in new training

courses on how to work with perpetrators of violence against children. Little attention is given to that particular target group in Slovakia, and there is lack of related services.

The topic of adult education in the form of Training for Trainers (Certificated under the title *Participatory Approaches in Adult Education*) was very popular. We provided such training to the NGO Mareena which prepares future volunteers and mentors who help foreigners integrate in Slovakia. We gave this T4T to trainers from Poštová banka who take care for development and training of the bank staff. They enriched their many years of experience with information on new trends in education, learned new methods and inspired each other in group discussion. We also implemented this training for 16 trainers and teachers who work in several prisons in Slovakia and provide **Prison and Court Guard Service**. The participants especially appreciated the practical applicability of the training and new interactive methods usable in their work. It was particularly encouraging to see that those methods would also be used in their work with people serving prison sentence and requiring specific approaches. Cooperation with trainers from prisons is to continue through collective supervision in half a year.

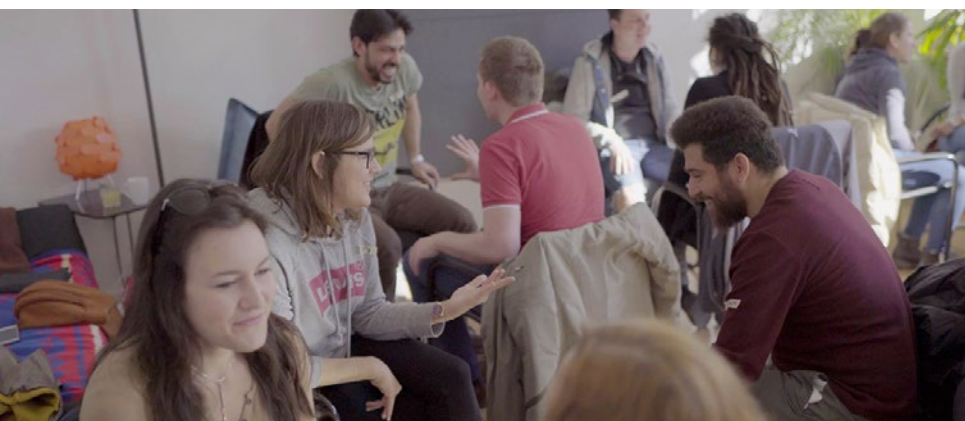
Trainers Dušan Ondrušek and Miroslava Žilinská also cooperated in the implementation of trainings for **the Judicial Academy of the Slovak Republic** on the topics of effective communication in court hearings. A group of judges was able to exchange useful tips on how to conduct hearings correctly, how to ask questions effectively for the process to be useful as well as properly communicated.

In 2019, we also provided trainings to the National Network of Local Action Groups (LAGs) in Czech Republic. They were mostly training courses of facilitation but covered also participatory approaches and creative writing.

In PDCS, we put great efforts in our **open training courses** for to practically anyone. They are open not only to teams but also to individuals from public administration, business or civil society organizations. The participants share a common interest in the topic and are

enriched by the cross-sector dialogue that takes place as they become acquainted with how other organizations and companies operate. These joint activities also tend to help people become more aware of what other workplaces do – something they often do not know much about. They get to hear about their difficulties and solutions which often results in alleviating prejudices against organizations and sectors.

Among the very popular topics of open trainings, which were repeated several times this year, were *How to write so people would read it*, *Facilitation I. and II.*, *Training of trainers I. and II.*, *How to be convincing*, *Crisis and stress as an opportunity for growth*, *Leadership 2.0*. In total, we gave training courses on 16 different topics this year. In addition to those already mentioned, they included: *How to develop creativity*, *How to protect yourself from lies and manipulation*, *No waste in the head or in the rubbish bin*, *De-polarization: How to bridge divided communities*, *Gamification*, *Communication in conflict*, *Critical thinking as a lifestyle*, *Negotiation*, and *Different time management*. To us, open training courses are also a good indicator of the interest of participants in learning. To some extent, they help us test which new topics to later offer to closed groups. Internal trainers most involved in open training courses included Zuza Fialová, Karolína Miková, Miroslava Žilinská, Dušan Ondrušek, Peter Gušťařík and Adela Tihláríková. Open trainings are somewhat more challenging due to the diversity of participants, but we will definitely continue delivering them.



WHAT WE SAID, WROTE AND PUBLISHED IN 2019

We managed to publish five publications:

- Z. Fialová, M. Posch: **Metodická príručka pre učiteľ'ov stredných škôl – Rolová hra „Výlet na Západ v roku 1987“**. PDCS 2019. 42 pages.
- D. Ondrušek, a kol.: **Hodnotové strety hrou – Rozšírené vydanie. 1. ed. 2015, rozšírené vydanie**, PDCS 2019. 236 pages.
- D. Ondrušek, M. Grochová: **Ako vzdelávať 50+ Materiál pre účastníkov programu Tréning trénerov (T4T) pre lektorov/školiteľ'ov pracujúcich s cieľ'ovou skupinou 50+**. CVNO 2019.
- K. Miková, D. Ondrušek, M. Žilinská: **Vzdelávacie sylaby pre participatívnu tvorbu verejných politik**, PDCS 2019. 116 pages.
- Z. Fialová, P. Gušťařík: **20 rokov verne pri vás. Správa z analýzy pôsobenia Nadácie Orange v oblastiach vzdelávania a komunitného rozvoja**. PDCS 2019.

We published 27 blog posts on our website especially on topics of value-based conflicts, polarization of society, and global challenges. Blogs may also be connected to the subject areas of our open training courses such as time management, critical thinking, negotiation, or adult learning.

We have been invited on several occasions to appear on TV or radio, discussing topics connected with value-based conflicts, climate change or human rights issues.

OUR PARTNERS AND CLIENTS IN 2019

A4A-Agency 4 Academy

Agentúra na podporu regionálneho rozvoja Košice n.o.

Akadémia LEAF - LEAF Academy

Americké veľvyslanectvo na Slovensku

Bilingválne gymnázium T. Ružičku

Budapest Centre for Mass Atrocities Prevention, Hungary

Centre for the Study of Democracy, Bulgaria

Centrum environmentálnej a etickej výchovy Živica

Centrum komunitného organizovania Banská Bystrica

Centrum poradenstva a vzdelávania, n. o.

Centrum včasnej intervencie Bratislava, n.o.

Cirkevná základná škola Narnia

CKM 2000 Travel s.r.o.

Cultures Interactive, Germany

CVNO Banská Bystrica

Človek v ohrození

Dare to be Grey, The Netherlands

Elmayer Institute

European Commission

Fakulta sociálnych a ekonomických vied

Univerzity Komenského

Filozofická fakulta Univerzity Komenského

Generálne riaditeľstvo Zboru väzenskej a justičnej stráže

Globsec

Goldbeck

Habitat for Humanity International

Historický ústav SAV

Human Rights Academy, Norway

ING Business Shared Services B.V.,
organizačná zložka Bratislava

Inklukoalícia

Inštitút pre aktívne občianstvo

International Organization for Migration

Iuventa

Jablko.sk

LITA

LOTKA Slovensko

Mareena

Mládež ulice

Movisie, The Netherlands

Nadácia Orange

Nadácia otvorenej spoločnosti, Slovakia

Nadácia Pontis

Nádvorie Campus

Naša Sobota, o.z.

Národná sieť Místních akčních skupin České republiky,
Czech Republic

Nezisková organizácia EPIC

NN Životná poisťovňa, a.s.

Nový priestor

Občianske združenie Odyseus
 Občianske združenie Zrejme
 Partners Albania, Albania
 Partners Global, USA
 Partners Hungary, Hungary
 Pedagogická fakulta Univerzity Mateja Bela
 PHOENIX Zdravotnícke zásobovanie, a.s.
 Planpolitik, Germany
 Poštová banka
 Ratolest Brno
 Reach Institute
 Saleziáni dona Bosca – Slovenská provincia
 Seesame
 Slovenská agentúra životného prostredia
 Slovenská akadémia vied
 SlovakAid



Textgain, Belgium
 The Anti-discrimination Education Society, Poland
 The British Council
 Truc Spherique
 Union zdravotná poisťovňa, a.s.
 Univerzitná knižnica Žilinskej univerzity v Žiline
 Úrad pre normalizáciu, metrológiu a skúšobníctvo
 Slovenskej republiky
 Úrad splnomocnenca vlády SR
 pre rozvoj občianskej spoločnosti
 Verwey Jonker Institute, The Netherlands
 Via Iuris
 WWF Slovensko
 YMCA Dobrich, Bulgaria
 Za slušné Slovensko
 and others

WHO IS WHO IN PDCS IN 2019

Chairman of the Board

Dušan Ondrušek

Executive Director

Karolína Miková

Deputy Director

Anna Zemanová

Office Manager

Monika Straková

Project managers, trainers and consultants

Katarína Bajzčíková

Zuza Fialová

Peter Gušťařík

Jiří Chovaneček

Ľuboslava Šefčíková

Adela Tihláríková

Lukáš Zorád

Miroslava Žilinská

Financial manager

Lucia Kalmárová

Accountant

Zuzana Kamenická

Care for our flowers and rooms

Katarína Szigeti

Interns

Tereza Bieliková

Martina Debnárová

Alžbeta Hamráková

Branislav Jamriška

Vanesa Lippová

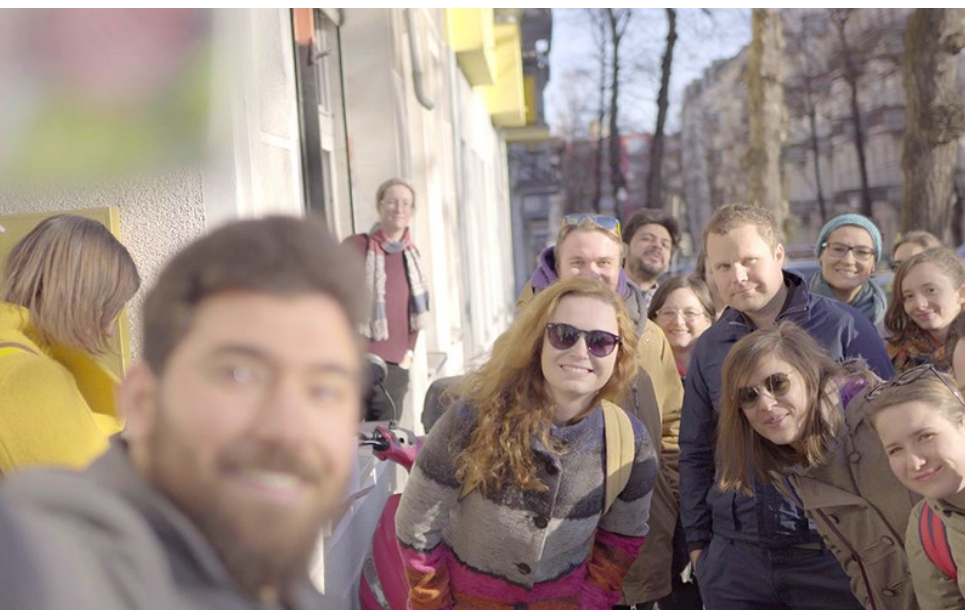
Kristína Rankiová

Jana Reiterová

Petra Sliepková

Mária Široká





PDCS BUDGET IN 2019

as of 31st Dec. 2019, rounded

Balance Sheet	Gross	Adjustment	Nett
Assets			
Long-term tangible assets	121 658	73 421	48 237
Long-term financial assets			
Inventory	1 115		1 115
Short-term accounts receivable	3 509		3 509
Bank accounts	168 557		168 557
Temporary asset accounts	27 176		27 176
Assets Total	322 015	73 421	248 594

Equity and liabilities

Equity and capital funds	6 200
Earnings	49 731
Retained earnings, Unpaid loss of previous years	79 634
Profit/Loss	4 295
Reserves	1 788
Long-term liabilities	730
Short-term liabilities	4 411
Bank loans and loans	0
Temporary liabilities accounts	101 805
Liabilities Total	248 594

Profit and Loss Statement (rounded to Euros)	Activity		For the period ending 31 st Dec. 2019
<i>Expenditures</i>	<i>Nontaxable</i>	<i>Taxable</i>	<i>Total</i>
Materials	11 685	2 100	13 785
Utilities	1 331	190	1 521
Cost of goods sold	0	9	9
Maintenance and Repairs	2 096	1 283	3 379
Travel	15 441	110	15 551
Presentation Expenditures			
Other Services	155 271	26 790	182 061
Salaries	70 239	28 652	98 891
Mandatory Social Insurance	22 639	9 012	31 651
Mandatory Social Expenditures	3 107		3 107
Real Estate Tax	121	120	241
Other tax and fee expenditures	129		129
Receivables written-off			
Interest costs	2 821		2 821
Exchange rate loss	53		53
Donations received	493		493
Special costs	27 740		27 740
Depreciation of long-term intangible and tangible assets	1 445	1 445	2 890
Contributions provided to other institutions	56 393		56 393
Other expenditures	489		489
Contributions provided to individuals	40		40
Expenditures Total	371 533	69 711	441 244

Revenue

Sale of services	200	68 297	68 497
Sale of goods		9	9
Interest Revenue		1	1
Exchange rate gain	11		11
Donations			
Donations received from organizations	105 746	700	106 446
Special revenues			
Other revenues	321		321
Contributions from income tax assignment	403		403
Grants	269 890		269 890
Revenue total	376 571	69 007	445 578
Profit/loss before taxes	5 038	-704	4 334
Income tax	0	40	40
Profit/loss after taxes	5 038	-744	4 294

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 2019, 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 2019 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 nesprávosti, 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 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

(1)

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 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 zachováame 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 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, 27. februára 2020

D. P. F., spol. s r. o.
Černicová 6, 831 01 Bratislava
Licencia SKAU č. 140

Obchodný register Okresného súdu
Bratislava I, odd. Sro, vl. č. 23006/B



Ing. Jana Paulenová
Štatutárny audítorka
Licencia SKAU č. 442

(2)



PDCS, o.z., Partners for Democratic Change Slovakia
Štúrova 13 / 811 02 Bratislava / Slovensko
tel.: +421-2-52 92 50 16 / e-mail: pdcs@pdcs.sk / www.pdcs.sk