

# ANNUAL REPORT PDCS 2020



The Joy of Learning,  
Deliberation and Change ▲



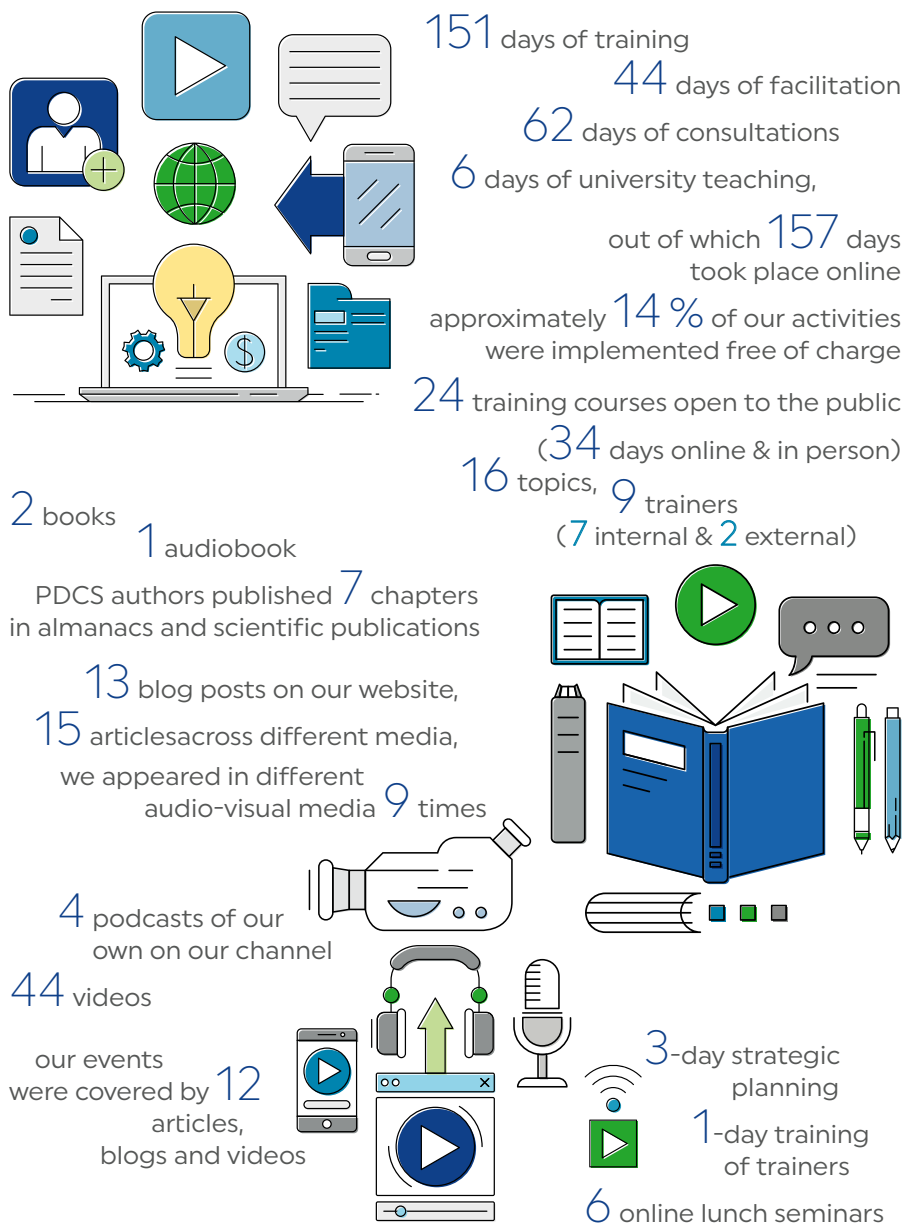
**The entire year of 2020 was defined by Covid.** In spring, when the pandemic was only starting, we published a blog post on how the crisis highlights the worst and the best in us. We wrote that even though we are only at the beginning, we shall pose the following question: how is the world going to change after Covid? Will the pandemic affect us by worsening the relationships in society in addition to the grief for thousands of victims? Is everyone going to start caring about themselves, are people going to put their own preferences before kindness, interest in others, before the principle of inter-dependence and listening to and respecting each other? Are we going to have to go back to a type of authoritarian state which governs with strong hand to control our innate violence and instincts?

The opposite happened inside PDCS. The crisis brought out the best in us. We transferred all of our activities online right from the start. We helped spread hope and positive narratives. We expanded our courses in Slovakia and abroad to include the topic of resilience-building measures – in NGOs, companies, in public institutions. By resilience we mean robustness and the ability to withstand changes. We attempted to build organisational resilience ourselves and lead by example. After the experiences of 2020, we continue in these efforts with our heads held high and with a new energy for a new reality around us.

A significant proof of our organisational resilience and creativity in 2020 was our BRaVE award which highlights the best projects aimed at fighting polarisation and violent extremism through building resilience. We were given the BRaVE award for [innovative ways in education of young people using art](#).

We used the financial award to continue our activities aimed at building capacities of teachers and for creating space of dialogue among young people as we believe it is vital to prevent polarisation and extremism in young people.

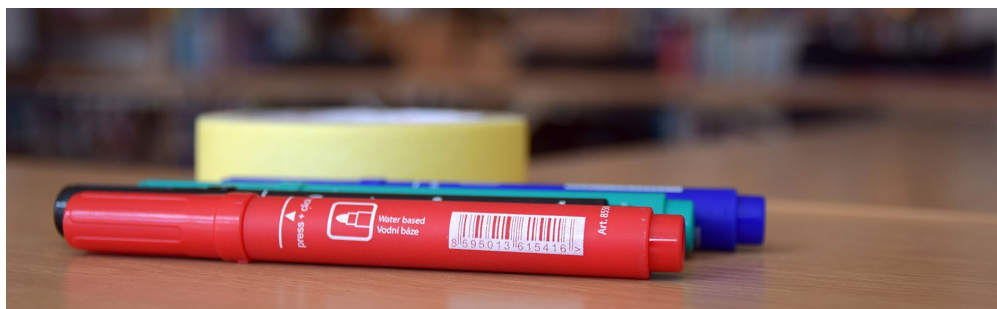
# PDCS IN NUMBERS





# ACTIVITIES OF 2020

The uniting theme, which sets the direction for PDCS activities is conflict transformation. This theme is highly relevant also in the context of the pandemic crisis which affected the world in 2020. Signals of radicalisation grew in some parts of the society, as well as conflicts caused by uncertainty, fear of death, impact to health or material losses within families. Growing radicalisation, was however, also caused by discussions moving into virtual space, in which it is more demanding to sustain decency and the will to listen to one another. In the subject



of value conflicts we are active not only in Slovakia, but also in Europe, especially in the cultural space of Central Europe. We try to connect relevant actors, promote good practices and bring new methods of depolarisation, while also strengthening the culture of democratic dialogue.

## 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 in the best possibilities of participatory processes in different situations, but also in their limitations. We want to experiment with how to use deliberation processes in facilitating public discussions. In current social questions we are searching for new forms of discussion which would allow the participants to consider different, often contradictory opinions and arguments, while simultaneously achieving understanding and agreement on how we should approach different issues as a society. During the pandemic we managed to design and carry out participatory processes through online meetings, as well as different measures so that participation was meaningful, its outcomes were relevant and the process was pleasant.

In 2020, we launched the participatory process to help design the **zoning plan of Nitra city**. Our main partner was the Department of the Chief Architect of the City of Nitra, led by the Chief Architect Viktor Šabík. Aside from designing and facilitating meetings of the coordination group we carried out meetings of the committee members of Nitra city districts, as well as meetings of selected groups of relevant actors. Since the process of inclusion of relevant actors started right about the time of the second wave of the pandemic, all the meetings were conducted online. The participatory process has continues into 2021.

Another example of our involvement in the participatory processes is the design of the **National Forestry Programme for the years 2022-2030**. It is a strategic national document, through which the government implements its goals in terms of forestry policies. The interested public at this level of participation claims an active role of co-designing and formulating the requirements and their justification in the creation of the programme. The relevant actors will have the option to discuss the identification of the strategic areas, strategic direction and priorities, up to the level of strategic goals and measures.

In autumn 2020, we facilitated a couple of in-person meetings on the **candidacy of Trnava for the European capital of culture in 2026**. These were meetings of selected groups of relevant actors who commented on the candidacy proposal and they themselves were setting the direction for cultural activities in Trnava.

We facilitated a few meetings of Bratislava's Culture department in a similar way. Those were held in cooperation with the Bratislava Culture and Information Department to **redefine the purpose and position of Bratislava City Theater**. The discussions were dedicated mostly to the future of the theatre scene and the utilisation of the space of the P.O. Hviezdoslav Theatre for this aim.

## 2

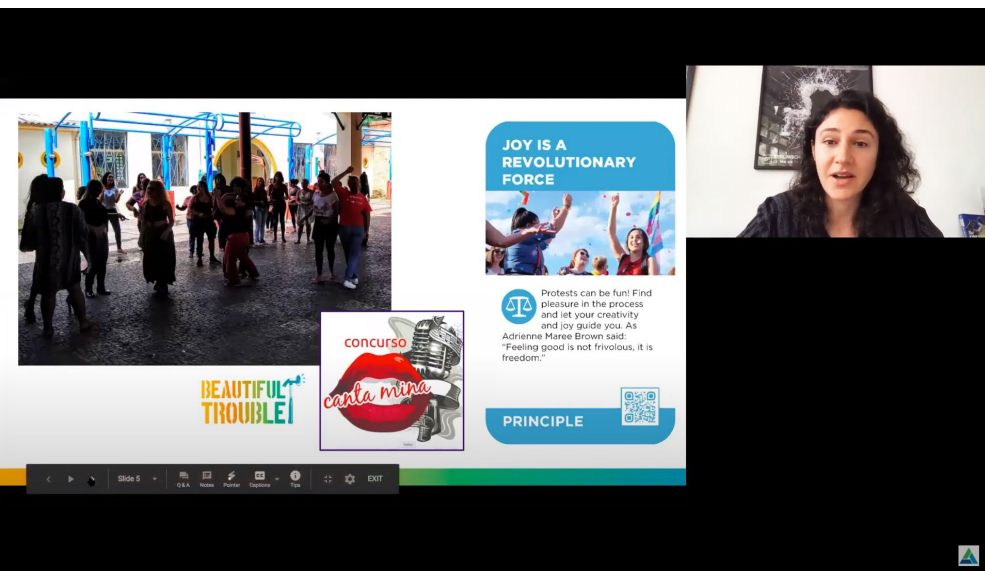
## Civic Actors in Conflict

### WHAT WE STRIVE FOR:

We implement projects and activities to establish a **network of civic actors who intervene in community and social conflicts** centered around values. We want to interconnect civic actors in Slovakia and Central and Eastern Europe that strive for (as also we strive for) 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. The crisis has forced us to move our in-person meetings online. It also inspired us to implement many innovations and experiments in training, and to use of new online tools.

In the second year of **Project Grey**, we continued to work with the phenomenon of online and offline polarization and depolarization of society. Recently, we often noticed that even well-intentioned activities (public discussions, campaigns, social interventions) sometimes lead to counter-productive results. Instead of contributing to solving the problem, they deepen conflicts in the society. Online and offline worlds enter into direct interaction, where, for example, online discussions may polarise

local communities or local events result in nationwide online fights. In 2020, in cooperation with The Youth of Street, we trained 25 social and community workers at training courses in Nitra and Banská Bystrica in recognising polarising behaviours, identifying risky behaviours in online space, using online tools to analyse polarising behaviour, and in basic methods and principles of depolarization. In cooperation with the participants and the creative agency Cukru, we prepared 5 videos that were



seen by tens of thousands of people. Through positive stories and personal examples, the videos sought to capture the activities of organisations or individuals that reinforce more conciliatory narratives, human respect between conflicting parties, highlight little nuances in conflicts, and seek to find unifying lines in society.

In late September and early October 2020, we organised the international conference “Civil Actors in Conflict” for the fifth time, with the title Depolarisation: Road to Deeper Trust. Due to the deteriorating pandemic situation, the conference was held fully online for the first time.



Nevertheless, we are glad we managed to create a friendly atmosphere and enough space for mutual interaction of participants. We organised three panel discussions, dozens of interactive workshops, an open space even and an online coffee chat opportunities for guests. Nearly one hundred professionals, mainly from the NGO sector, had an opportunity to directly interact with guests from 15 countries.



In 2020, we finished the activities on the international project CEE Prevent Net, whose main goal was to **strengthen young people's resilience to radicalisation** leading to violence and to strengthen a democratic and peaceful society. We organised a round table focused on the prevention of youth radicalisation in Slovakia (in cooperation with REACH and CKO), with which we have long sought to find a link between practical activities and public policies with the focus on youth workers, social workers and prevention activities and initiatives (both online and offline). Together with partners from seven countries, we published the methodological guide 10+1 Good Practices, also available in English.

In the spring of 2020, we launched a pilot year of a large one-semester program "**Academy of Dialogue in Development and Development in Dialogue**". The key theme of the Academy is conflict management and it brought examples of good practice from the field and the office. Although the program was originally designed as a combination of online and offline forms, due to the pandemic, we transformed it into an online distance-learning course for its entire duration. It consisted of 35 hours of lectures, workshops and discussions with Slovak and international experts, both trainers and activists. We discussed various topics, such as conflict analysis, depolarisation and deradicalization, power and aid, conflicts and climate crisis, manipulation in online space, nonviolent communication and activism, etc. Besides live meetings, participants worked on homework and online assignments. Of the 25 accepted participants, 17 met the conditions for obtaining a certificate. They were people from the non-governmental sector, business, state administration and local government.

The main aim of the **Polarisation in Schools** project was to strengthen the competencies of teachers in handling conflict of values in schools, which, if unresolved, result in hate, intolerance, racism and discrimination. We trained 81 people, including 67 persons directly from schools. As a part of the project, we also published a methodological manual called Polarization in Schools.



### 3

## Global and civic education

### WHAT WE STRIVE FOR:

We bring topics and methods of **global education** to Slovak schools, with special focus on **civic education**. Through high-quality courses, simulation games and other cultural-educational events we provide students and teachers with training, mostly on 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 besides the region of Central Europe. We emphasize the exchange of experience in building democratic culture in different countries and regions around the world. Despite the pandemic and the related restrictions, we have managed to carry out a wide spectrum of activities online, including the Africa Days festival and various supporting activities.





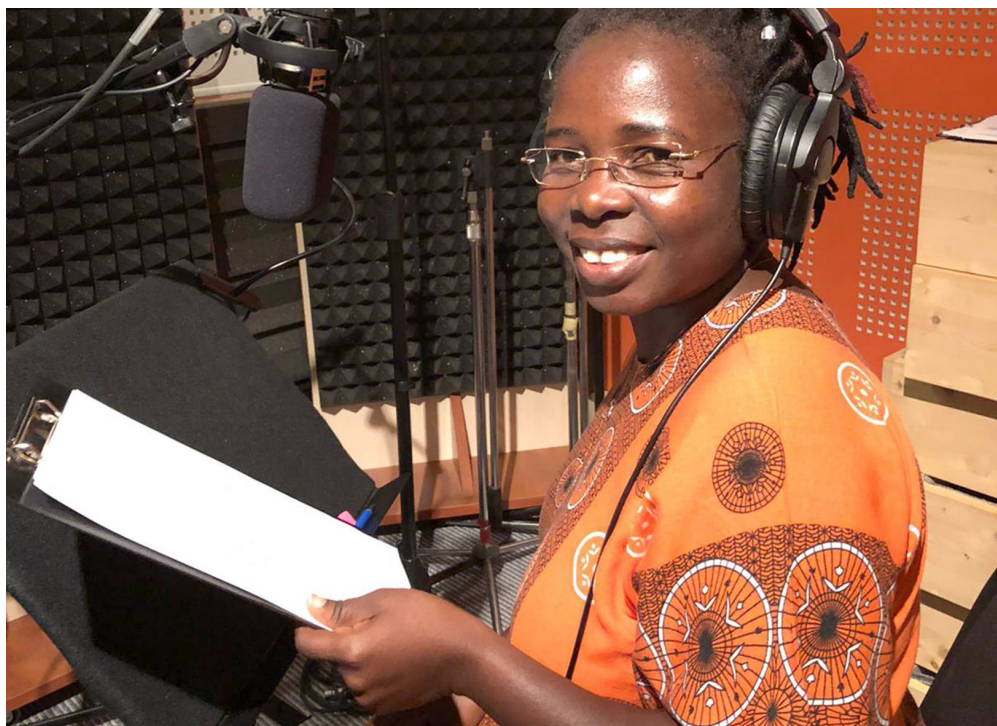
In 2020, we completed a three-year-long project **Build Solid Ground**, in which we worked on topics of sustainable development in the field of housing, migration and the rise of extremism among young Europeans with 13 EU partners. We did not slow down the prepared activities despite the unpredictable situation linked to Covid-19. We quickly altered the educational activities for children and offered to schools interesting forms of non-formal discussions – the so-called living libraries and online theatre. Thanks to those changes, we managed to involve over 500 pupils in our educational activities during the first wave of the pandemic in Slovakia.

During the year, our experience with the “online normal” has been translated into the “**Africa Days at School**” online manual, and through training, we introduced it to teachers from primary and secondary schools. They were able to diversify their online education by working with online living libraries and online theatre performances Bistro Africa and the related discussions.

Reinforced by the challenges we managed, we joined the world-wide celebrations in May and prepared a three-day **Africa Days Festival**.

Although the original plan for the event in central Bratislava could not take place, we innovatively replaced it and developed a varied program of the online festival, which lacked neither colour nor taste. We selected three specialities from the cuisines of Ethiopia, Kenya and Nigeria for online workshops. We learned a lot about African jewellery, colourful fabrics and African fashion. We invited dancers of **modern and traditional dance styles**. In the evenings, we focused on African cinema and we did not lack **live music performances**. And that was not all.

Thanks to the Africa Days Festival, we met Sheba Juliet, who made an impact with her storytelling talent. She presented the stories from her grandmother. We named them Siganas, which is their name in the Luo tribe that Sheba comes from. We recorded the stories and together with a sound master, we created a unique **audiobook Siganas – African Luo Stories**.





## Organizational Development and Change

### WHAT WE STRIVE FOR:

Organisations sometimes need to restart. We help them with processes which bring about changes in their operations and functioning. We facilitate strategic meetings, coach leaders, consult organisation teams that respond to new challenges and we evaluate programmes. Since we care about change, we help our partners manage change better.

In the spring of 2020, we commenced new and intensive cooperation with our partner organisation PartnersGlobal on the concept of Resilience+ in civic societies across the world. We have aimed at strengthening civic organisations and societies in our 5-year project INSPIRES, financed by USAID. In PDCS, we worked with six organisations in the first group, three of which are based in Georgia and another three in Kenya. The initial aim of the Resiliency+ concept was to make non-governmental organisations better equipped to handle unfavorable changes in the environment (e.g. legislative restrictions, unfavourable public perceptions, financial restrictions and more) for non-partisan functioning of the organisations. The covid-19 pandemic started in spring 2020 and we worked with those organisations that needed to tackle the related radical changes. We accompanied the organisations and their directors in finding ways to not only manage the crisis, but also to find new ways of functioning in these new circumstances for the benefit of their organisations and their target groups that derive benefit from their activities. We were also learning how to replace in-person contact with virtual one to build and maintain trust in coaching.

The current circumstances (of the pandemic, climate changes, global migration movements) bring about new needs for NGOs to tackle crisis and build resilience. For this reason, we decided to bring to Slovakia the **Strengthening Resilience of Non-Governmental Organisations Programme**, which was embarked on by PartnersGlobal two years ago with our consultancy help in Georgia and Kenya. We progressed similarly in Slovakia. In the first phase we organised an information seminar about

individual, organisational, sectorial and civic resilience. 26 organisations learned about the concept and its most common approaches. During a second seminar, we asked some highly motivated organisations to prepare case studies on their organisational strategies for and experience in growing their resilience. These case studies are of inspiration to other organisations. After this seminar, we selected three non-profit organisations to go through a complex diagnostic and consultation process in 2021. The result of this process will be progress in desired directions selected in their individual roadmaps, as well as setting good practice for strengthening resilience. Simultaneously, we partnered up with PartnersGlobal on the development of ROCCS assessment diagnostics tool and organized an international webinar on this matter in early 2021.

In August 2020, we launched an educational-transformation project aimed at building leadership capacities and resilience with the name **Civic Leaders over Long Distances**. It includes the Academy of Civic Resilience- a one-year programme aimed at the development of resilience (individual, organisational and resilience of ecosystems) in the civic sector environment. We launched it in autumn 2020 for 25 directors of NGOs. The project is supported by ACF-Slovakia, a programme financed from the EEA Financial Mechanism 2014 – 2021.

## 5

## Trainings and education

### WHAT WE STRIVE FOR:

Our mission is fulfilled by trainings which respond to current topics in connection to conflict transformation, civic participation, or new challenges in education, which many teachers from various schools encounter. We also offer specialised training courses to people working in public and private sectors.

Despite the more challenging situation connected to Covid in 2020, we continued to fully provide our **training courses open to the public**. We added numerous topics connected to online teaching, online advocacy, online facilitation and online depolarisation in our training portfolio. The coaching approaches changed – we mastered multiple new ways of how to

conduct training online and developed and enriched our methods. Despite all of the benefits of in-person teaching, our online courses gained attention and were welcomed by participants from the regions and other target groups, who preferred shorter formats. Our offer of online training courses was welcome by various institutions and organisations that enrolled their workers, colleagues or participants of their educational programmes.

In cooperation with the Interior Ministry of the Slovak Republic and the Council of Europe we designed a special online educational programme **Academy of Good Council Government** for mayors and the Board of Slovakian city councils. The programme consisted of 72 hours of online classes on topics tied to leadership, crisis management, participation and communication with the public. 52 mayors, heads of offices and members of city councils across the country took part.

The Konrad Adenauer Stiftung (KAS) organisation prepared two online educational activities towards the end of the year for thirty non-governmental organisations across five countries of the Eastern Partnership. We carried out two training courses for KAS on the topics of **civic activism and the use of gamification** to advance social causes. The result was a mini series of projects supported by the KAS Foundation, carried out by multiple international partnerships between the project participants.

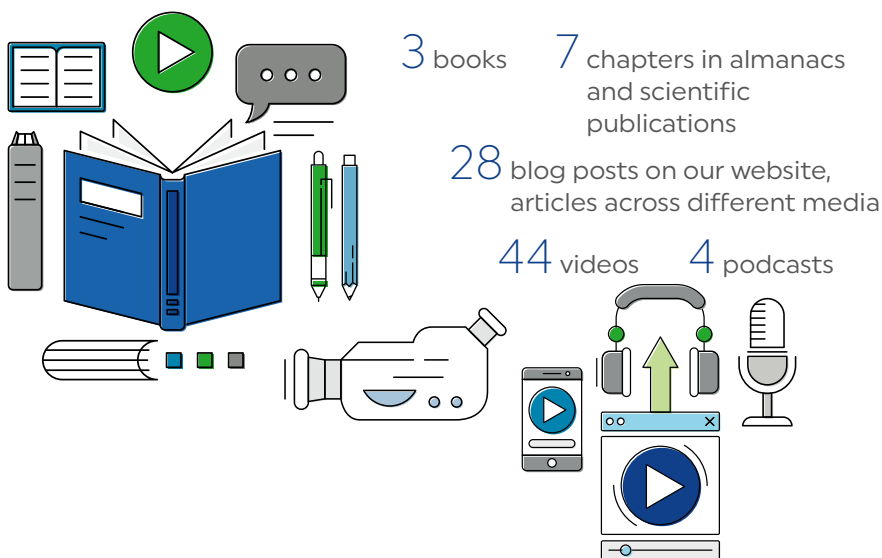
Within the Techsoup Europe initiative we prepared and carried out two new training courses primarily targeting the civic sector. In the Positive Narratives in Campaigns training the participants could prepare their own campaigns based on positive narratives with real-life impact. We talked about the theory of a story, or audience mapping and about how these techniques can be used to establish alternative narratives, which do not play into the established ways in which disinformation is spread, but which, on the contrary, help us gain leverage with the use of positive emotions. In the training **Greater Security Online** we addressed the core principles of security in the online world, safe habits and detection of potential risks, or prevention against the most common threats. We showed the exact tools (software applications) that can be used for securing personal and organisational security (password manager, virtual private network, encryption software and more).

# WHAT WE SAID, WROTE AND PUBLISHED THIS YEAR

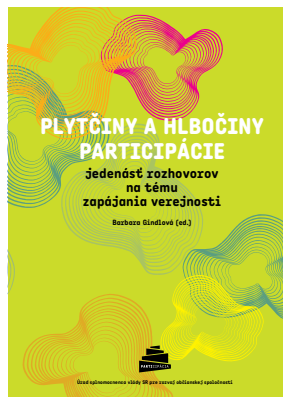
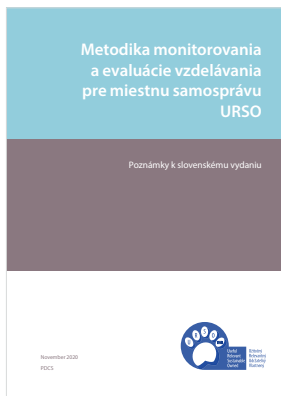
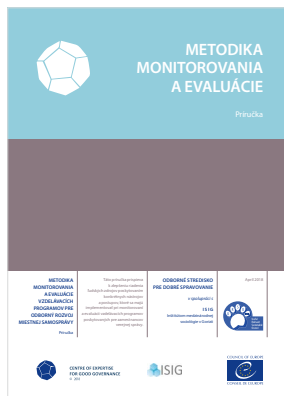
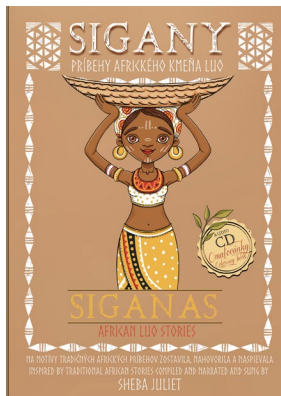
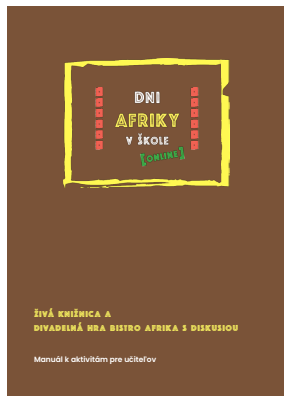
Our blog posts were dedicated to new types of conflicts brought about by the crisis and also to new skills which we have acquired thanks to the crisis. We neglected neither retirees, nor youth and we also addressed societal aspects of the climate crisis.

In a **video series** we introduced the civic society heroes in the crisis – those who help others foster dialogue and understanding in the society. We retained many beautiful memories from the online **Africa Days Festival**. We also started making video collections to help us in online education.

We started producing the **PDCS podcast** remotely including some great conversations about polarisation, civic society, the climate crisis and youth revolts produced towards the end of the year.



# AND PUBLISHED THIS YEAR





# OUR PARTNERS AND CLIENTS IN 2020

Akadémia LEAF – LEAF Academy

Ambrela – Platforma rozvojových organizácií

Americké veľvyslanectvo na Slovensku

ADRA – Adventistická agentúra pre pomoc a rozvoj

Artfórum Banská Bystrica

Banskobystrický samosprávny kraj

Benjamin Uhrin

Bilingválne gymnázium T. Ružičku

Bratislavské kultúrne a informačné centrum

Centre for the Study of Democracy, Bulharsko

Centrum environmentálnej a etickej výchovy Živica

Centrum komunitného organizovania Banská Bystrica

Centrum inkluzívneho vzdelávania

Centrum pre filantropiu, n.o.

Centrum Slniečko, n.o.

Centrum včasnej intervencie Bratislava, n.o.

Cultures Interactive, Nemecko

Cukru production,

CVEK, Centrum pre výskum etnicity a kultúry

Človek v ohrození

Dare to be Grey, Holandsko

DCI, s.r.o.

Different – občianske združenie

Dobrovoľný hasičský zbor Soblahov

Domka – združenie saleziánskej mládeže  
Elmayer Institute  
Európska komisia  
Glopolis ČR  
Gymnázium Považská Bystrica  
Habitat for Humanity International  
Hanns-Seidel-Stiftung e.V. – zastúpenie v Slovenskej republike  
HB Reavis group  
Human Rights Academy, Nórsko  
Inštitút pre aktívne občianstvo  
International Organization for Migration  
Juventa  
Karpatská nadácia  
Konrad-Adenauer-Stiftung  
LITA  
Mareena  
MAS Podlipansko  
Mesto Nitra  
Ministerstvo spravodlivosti SR  
Mládež ulice  
Movisie, Holandsko  
Na ceste, s.r.o.  
Nadácia Ekopolis  
Nadácia otvorenej spoločnosti  
Nadácia Pontis  
Nadácia pre deti Slovenska  
Nádvorie Campus  
Národné lesnícke centrum

Národné osvetové centrum  
Naša Sobota, o.z.  
Národní síť Místních akčních skupin České republiky  
Nie v Našom Meste  
Občianske združenie Odysseus  
Občianske združenie Stopa  
Občianske združenie MUDRI  
Partners Albania, Albánsko  
Partners Global, USA  
Partners Hungary, Maďarsko  
Pedagogická fakulta Univerzity Mateja Bela  
Pixel federation  
Planpolitik, Nemecko  
Program ACF Slovakia  
REACH  
Ringier Axel Springer SK, a.s.  
Saleziáni dona Bosca – Slovenská provincia  
Seesame  
Slovenská akadémia vied  
Slovenská komora učiteľov  
SlovakAid  
Správa kultúrnych a športových zariadení mesta Trnava  
Stichting Communicantes  
Swiss Re Management AG, organizačná zložka  
Šamorínčan  
Techsoup Global  
Textgain, Belgicko  
Tichá voda, o.z.

Toyota Financial Services Slovakia s.r.o.

Truc Sphérique

Učitelia Považia

Univerzita Mateja Bela v Banskej Bystrici

Univerzitná knižnica Žilinskej univerzity v Žiline

Úrad pre normalizáciu, metrológiu a skúšobníctvo  
Slovenskej republiky

Úrad splnomocnenca vlády SR  
pre rozvoj občianskej spoločnosti

Veľvyslanectvo Holandského kráľovstva v SR

Verwey Jonker Institute, Holandsko

Via Iuris

Výskumný ústav detskej psychológie a patopsychológie

WWF Slovensko

Zastúpenie Európskej komisie na Slovensku

Za slušné Slovensko

Združenie informačných a poradenských centier mladých v SR  
and more

# WHO IS WHO IN PDCS IN 2020

## Chairman of the Board

Dušan Ondrušek

## Executive Director

Karolína Miková

## Deputy Director

Anna Zemanová

## Chief Administrative Officer

Monika Straková

## Project managers, trainers and consultants

Katarína Bajzíkova

Zuza Fialová

Peter Guštafík

Jiří Chovaneček (*till June 2020*)

Miroslava Molnár Lachká (*external collaborator*)

Luboslava Šefčíková

Adela Tihláríková

Filip Vagač

Lukáš Zorád

Miroslava Žilinská

## Financial manager

Lucia Kalmárová



## Accountant

Zuzana Kamenická

## Care for our flowers and rooms

Katarína Szigeti

## Interns

Tereza Bielíková

Romana Dimmrothová

Lucia Drobná

Eliška Herinková

Viktória Malinčáková

Barbora Ondříková

Romana Uhrínová

Anna Theodoulides



# PDCS BUDGET IN 2020

as of 31<sup>st</sup> Dec. 2020, rounded

Balance Sheet	Gross	Adjustment	Nett
<b>Assets</b>			
Long-term tangible assets	115 763	70 416	45 347
Long-term financial assets			
Inventory	740		740
Short-term accounts receivable	7 214		7 214
Bank accounts	141 836		141 836
Temporary asset accounts	39 889		39 889
<b>Assets Total</b>	<b>305 442</b>	<b>70 416</b>	<b>235 026</b>

## Equity and liabilities

Equity and capital funds	6 200
Earnings	49 731
Retained earnings, Unpaid loss of previous years	83 929
Profit/Loss	18 163
Reserves	1 788
Long-term liabilities	601
Short-term liabilities	6 617
Bank loans and loans	0
Temporary liabilities accounts	67 997
<b>Liabilities Total</b>	<b>235 026</b>

Profit and Loss Statement (rounded to Euros)	Activity		For the period ending 31 <sup>st</sup> Dec. 2019
	Nontaxable	Taxable	Total
<i>Expenditures</i>			
Materials	22 565	878	23 443
Utilities	1 513		1 513
Cost of goods sold	0	6	6
Maintenance and Repairs	1 938	852	2 790
Travel	1 510		1 510
Presentation Expenditures			
Other Services	232 005	7 598	239 603
Salaries	97 576	13 527	111 103
Mandatory Social Insurance	29 964	4 743	34 707
Mandatory Social Expenditures	3 802		3 802
Real Estate Tax	172	172	344
Other tax and fee expenditures	7 149		7 149
Receivables written-off			
Interest costs	8		8
Exchange rate loss	2 143		2 143
Donations received	369		369
Special costs	2 068		2 068
Depreciation of long-term intangible and tangible assets	1 445	1 445	2 890
Contributions provided to other institutions	21 435		21 435
Other expenditures	479		479
Contributions provided to individuals			
<b>Expenditures Total</b>	<b>426 141</b>	<b>29 221</b>	<b>455 362</b>

## Revenue

Sale of services		28 019	28 019
Sale of goods		5	5
Interest Revenue	1		1
Exchange rate gain	495		495
Donations			
Donations received from organizations	175 367	500	175 867
Special revenues			
Other revenues	278		278
Contributions from income tax assignation	483		483
Grants	268 377		268 377
<b>Revenue total</b>	<b>445 001</b>	<b>28 524</b>	<b>473 525</b>
<b>Profit/loss before taxes</b>	18 860	-697	<b>18 163</b>
<b>Income tax</b>	0	0	<b>0</b>
<b>Profit/loss after taxes</b>	<b>18 860</b>	<b>-697</b>	<b>18 163</b>

## 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 2020, 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 2020 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

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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 zachovávame 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 navrhnúť 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, 03. marca 2021

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