



ANNUAL REPORT PDCS 2021



The Joy of Learning,
Deliberation and Change ▲



The photos in the annual report are from the 30th anniversary celebration, September 2021.
Photo authors: Stano Jendek, Anton Zorád and PDCS archive.

Albert Camus depicts people's feelings of joy, regret, and puzzlement after defeating a long epidemic towards the end of his 1947 novel, 'La Peste' (The Plague). The novel is regarded as a congenial metaphor for dealing with disasters, as well as fascism on the rise. For these reasons, and despite the fact that it was initially published 75 years ago, this work remains extremely relevant today. It accurately encapsulates some of our own feelings over the last year. The novel's main character, Dr. Bernard Rieux, writes at the conclusion of a pandemic in the little town of Oran: "As to what that exile and longing for reunion meant, Rieux had no idea. But as he walked ahead, jostled on all sides, accosted now and then, and gradually made his way into less crowded streets, he was thinking it has no importance whether such things have or have not a meaning; all we need to consider is the answer given to men's hope. (...).

The doctor attempted to be objective in his writing. During the plague, he was able to meet with most of our fellow residents and learn about their feelings as a result of his profession. He was a suitable person to speak about what he had witnessed and heard. However, he desired to do so from a great distance. He wasn't attempting to express anything he hadn't personally experienced, to lend his kind his own views, which they may not even have, and to use just those, but at the same time, his heart of an honest person telling him sources that had landed in his hands by chance or bad luck.... But his honest heart was calling to stand by the victims, to feel connection with his fellow citizens, the only securities they all had was love, suffering, and exile. As a result, he had no fear that he wouldn't share with his neighbors, no situation that he hadn't encountered. As a reliable witness, he gathered information mostly from events, but also through records and human statements. He had to keep quiet about what was on his mind, about his own waiting and suffering. If he decided to do so, it was solely for the purpose of comprehending, explaining, and defining as precisely as possible what his fellow citizens were feeling. It didn't take much effort on his part. If he was tempted to join thousands of other sick people's confessions, the realization that his own suffering is also suffering of others, and that this is an advantage in a world where pain is often lonely, kept him from doing so. He had no choice but to speak for everyone..."

(Albert Camus: Plague. Published in Slovak by Leda, 2021, pp. 370–2)

Indeed, in the midst of all those exhausting moments and losses associated with COVID, we were forced to pause, retreat into seclusion, and re-evaluate, and appreciate the significance of our work in a more precise and sensitive manner from the enforced distance. We had to approach conflict resolution with empathy and a greater understanding of the task at hand.

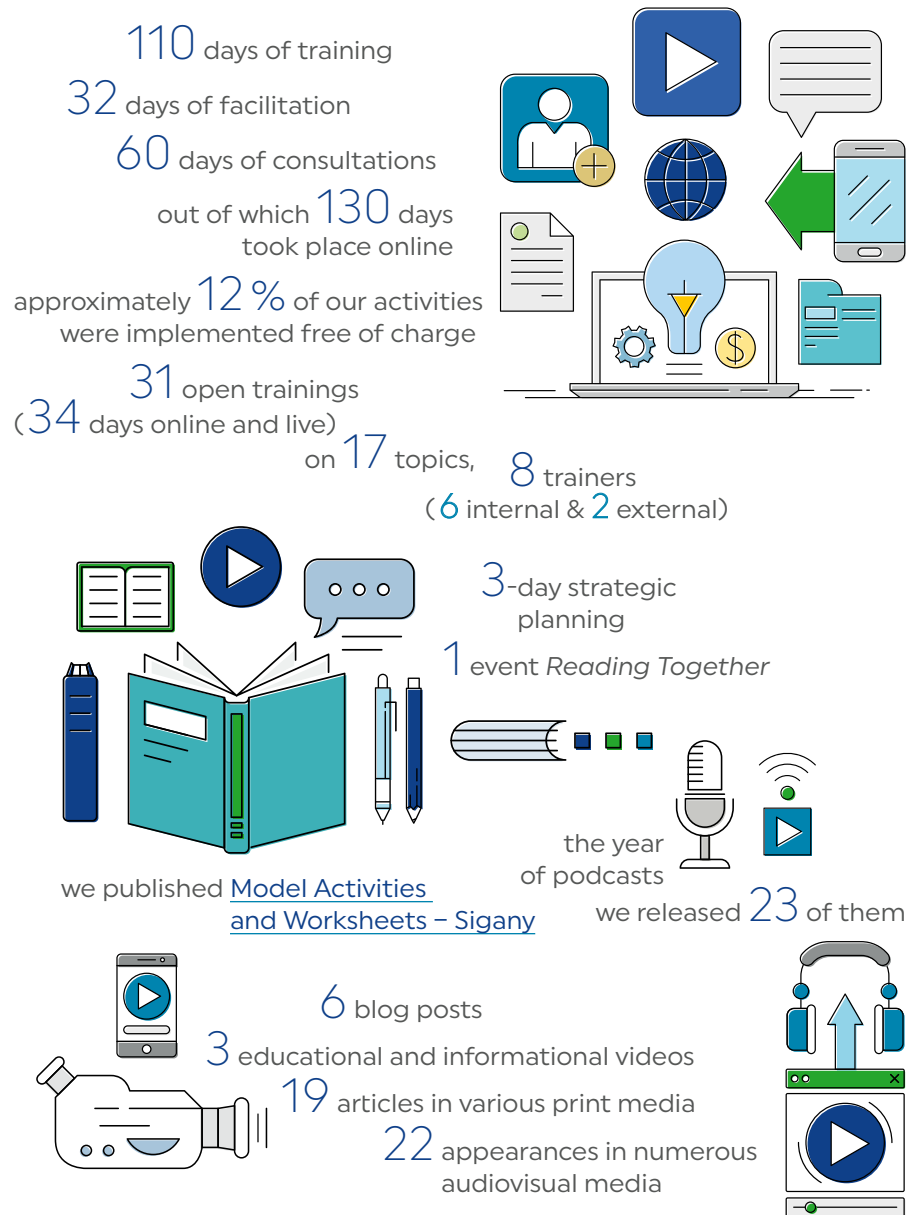
Our thanks goes to everyone who has supported PDCS' efforts over 2021 by working or volunteering for us. We thank everyone who demonstrated that if we work together, we can conquer any hurdle.

The year 2021 marked an important milestone for PDCS, as it marked the 30th anniversary of the founding of the organization. Over the years, we have met many people who have inspired and shaped us on our journey. The unique conversations in our podcast reflect what we believe in, live by, and love. If you were unable to attend our "picnic among raindrops", where we met many of our friends and supporters, you may still experience the atmosphere through a video and photographs.

We also published a remarkable book *The Dialogue Recipes*. It is a collection of recipes we serve to our guests at trainings, as well as reflections of dialogues, and memories from journeys to both local and far-away countries.



PDCS IN NUMBERS IN 2021



ACTIVITIES OF 2021

The unifying theme, which sets the direction for PDCS activities is conflict transformation. This theme is highly relevant, especially in reference to the pandemic crisis that has affected the whole world since 2020. Signals of radicalization 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 radicalization was, however, also caused by discussions moving into virtual space, in which it is more demanding to sustain decency and willingness to listen to one another. On the topic of value conflicts, we have been 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 depolarization, while also strengthening the culture 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 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 tools to make participation meaningful, its outcomes relevant, and the process pleasant.

In 2021, we continued to implement our participatory process to assist in creation of terms for development of **Nitra's zoning plan**. The Department of the Chief Architect of the City of Nitra, led by Chief Architect Viktor Šabík, was our main partner. In addition to creating and organizing coordination group meetings, we organized and facilitated meetings of Nitra city district committee members, as well as meetings of major stakeholder groups. Some meetings were held online, while three others were held in person. A survey was an important aspect of the participatory process. Due to the pandemic situation, it was originally meant as an add-on, but it quickly evolved into the primary activity for gathering data on the present stage of spatial city development. In 2022, the process of participation came to a close.

The development of the **National Forestry Program for the Years 2022–2030** is another example of our involvement in participatory procedures. It is a strategic national document that the government uses to carry out its forestry policy objectives. At this degree of engagement, the interested public asserts an active role in co-designing and defining the requirements, as well as their rationale, in the development of the pro-



gram. The relevant stakeholders are given the opportunity to debate the identification of strategic areas, strategic direction, and priorities, all the way down to strategic goals and measures. The document that emerged from this interactive process was unanimously approved by the Council for the Creation of the National Forestry Program Slovakia. Because of the epidemic, all meetings had to be held online. Documents have been moved to a different stage of the legislative procedure and will now be submitted to the Slovak Parliament – the National Council of Slovak Republic.

As part of a participatory process of preparing the **Community Plan of Social Services of Capital of the Slovak Republic Bratislava 2023–2030**, we facilitated working groups (further on WG) focusing on various areas of social service provision in the region of Bratislava: WG for people without homes, WG for the elderly, WG for the disabled people, WG for the children, youth, and families in danger, WG for drug policies, and relevant locations. During the participation process, we facilitated 17 working group meetings and consultations, all of them online. The participatory process continued in 2022.

We started the participative process for creating the **Culture Development Strategy for the Trnava region for the years 2023–2027**. We facilitated five online meetings with interested cultural actors as part of a necessary surveying of cultural actors from the independent cultural scene in the Trnava region. One of the meetings was attended by directors of cultural organizations under the establishing authority of the Trnava Self-Governing Region.

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 (just as 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 influence the public discourse in our region and advance the recognition of democratic values of freedom and diversity, as well as take 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 new online tools.

The goal of **Power of Cities: Preventing Violent Extremism on the Local Level** is to strengthen the capacities and skills of various actors (municipality, local government, civil society) in preventing violent extremism on the local level in five regions of Slovakia, particularly in the Žilina, Banská Bystrica, Trnava, Košice, and Bratislava regions. In 2021, we conducted a series of six online seminars with international and Slovak speakers, one two-day conference in Bratislava, and a microgrant competition to fund particular actions aimed at preventing violent extremism in the towns of applicants. We produced an analysis of extremism narratives in Slovakia in collaboration with the Strong Cities Network (on social media Facebook, Instagram, and Telegram). We conducted a semester-long program with students from the Comenius University Bratislava, Faculty of Social and

Economic Sciences, in collaboration with Edventures. Students established an online campaign naozajnapoznas.sk under the direction of political scientist Andrej Findor, with the purpose of measuring the change in attitude of young people who participated in the online game. Another feature of this activity was working with students on their various skills (teamwork, scientific accuracy, and presentational skills). At the end of the semester, they presented the results of their work to an international audience.

Our participants learned about the secondary prevention system in North Macedonian city of Kumanov, which was presented by its delegates, including the mayor and local civil society, as well as the complicated preventive system in Copenhagen at the municipal level, via online seminars. Shannon Foley Martinez, a former white supremacist, spoke about individual prevention, while Daryl Davis gave a lecture on how to communicate with those who have different value than us. With staff from The Youth of Street organization, we also discussed how social work in the field works in Slovakia.

In addition to Daryl Davis and Shannon Foley Martinez, we welcomed sergeant Braden Schrag of the Las Vegas Metropolitan Police Department, who spoke at a conference about his experience working with the Muslim community in his district. Dušan Ondrušek gave a half-day workshop on polarization. Further sessions focused on the Norwegian preventive program, which was presented by representatives of CVEK, as well as extremism in Slovakia's online realm and other related themes. Another aspect of the conference was holding discussions and workshops tailored to the needs of the attendees.

Our program is being implemented in partnership with the Strong Cities Network, CVEK and Edventures and is supported by the US Embassy in Bratislava.

European Observatory of Online Hate (EOOH) is a project dedicated to analysing hate speech online. As part of the project, we help develop an online tool based on artificial intelligence and processing of extensive volume of data from tens of social media and in all 24 European Union languages, with additions of Russian and Arabic languages. Our mission is to coordinate experts from Central and East Europe from five

fields: academic, policy development, law enforcement, communication and campaigns, and civil society. In 2021, we spoke with dozens of experts from seven countries and hosted one regional round table and one pan-European round table to gather feedback on the online tool's functionality and its ability to create a community of experts.

The project is being implemented in partnership with Textgain (Belgium), Dare To Be Grey (Netherlands), Hogeschool Utrecht (Netherlands). It is supported by the European Commission's Rights, Equality and Citizenship Programme.

In the second year of our educational program for leaders and teachers, **The Dialogue Academy**, we covered topics of social conflicts and showed how to engage in discussion on them. The entire program spanned 50 hours and included personalized homework for participants. Forty people, from Slovakia and abroad, participated, of whom 28 successfully completed the course and received their certificates. We explored issues such as value conflicts, pandemics, or climate change, in addition to online



manipulation and conspiracy theory in online space or radicalization of youth. The program was covered entirely from PDCS resources.

Late in the year, we conducted training for **employees of State Nature Conservancy** on how to deal with various situations of conflict. The participants include mostly staff on the intervention team for brown bears and other large animals. Both in the field and while operating the emergency line, they are occasionally confronted with direct anger, threats, and vulgarisms. Through our training, we assisted them in learning how to resolve such (tense) situations, how to defend themselves against manipulation, how to calm down, and how to care for confused persons who are unable to assess the circumstances in which they find themselves.

We also collaborated with the WWF Slovakia and the Elamuer Institute and held a meeting to discuss **how to manage large animals in Slovakia** from the perspectives of many stakeholders. The goal was to find space for participants to improve their communication and cooperation while considering various perspectives on big animals, notably brown bears. We will continue to facilitate communication between interested parties also in 2022.



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.

We produced Model actions and worksheets – Sigana thanks to financial support from the **BRaVE 2020** award, which recognizes the finest programs aiming at combating divisiveness and violent extremism by strengthening resilience. The audiobook [Siganas – stories of the African tribe Luo](#) provides a space not only for dialogue among cultures and the search for similarities and contrasts across continents, but also brings potential to work with this product in the future. That is how we developed the [Model activities and worksheets](#) to go with the audiobook. The materials are intended to assist teachers and educators in working with students in elementary schools in school clubs and are available for free download.

4 Organizational Development and Change

WHAT WE STRIVE FOR:

Organizations 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 organization teams that respond to new challenges, and we evaluate programs. Since we care about change, we help our partners manage change better.

Since 2020, we've been working on the concept of Resilience+ in civic communities around the world with our partner organization PartnersGlobal. In our USAID-funded 5-year project INSPIRES, we aim to strengthen civic groups and societies. In the second round, we worked with six organizations, three of which are based in Georgia and three of which are based in Kenya.

After working with the first-round organizations to find ways to adapt to radical changes and the consequences of pandemics, our goal with the second-round organizations was to better equip non-governmental organizations to deal with unfavorable changes in the environment (e.g. legislative restrictions, negative public perceptions, financial constraints, and more) for non-partisan organization functioning. We addressed the results of Georgia's local elections and their impact on NGOs' and municipalities' cooperation with their heads/management (leadership). In Kenya, we concentrated on organization growth and conducted multiple training courses on a variety of themes (fundraising, effective communication, networking), as well as strengthening their resilience through targeted interventions and consultations.

The current situation (in relation to the pandemic, climate change, and global migration) has created new demands on NGOs to address crises and enhance their resilience. As a result, we decided to bring the **Strengthening Non-Governmental Organizations Program** to Slovakia, which we began implementing in collaboration with PartnersGlobal. In 2021, we successfully facilitated and consulted to three Slovak non-governmental organizations on their progress in resilience. We helped them identify relevant starting points and best practices for improving their resilience. We also held various instructional workshops on resilience, ecosystem analysis of the social environment in which these organizations operate, as well as on their crisis communication. In general, these activities drew substantial attention, and we are certainly going to do more of them in the future.

In 2021, we continued to implement the project CSO Leaders for the Long Run – an education-transformation-focused project targeted at developing leadership capacities and resilience. It includes the Academy of Civic Resilience, a one-year program for 25 NGO starting directors aiming at developing resilience (individual, organizational, and ecosystem resilience)



in the civic sector setting, as well as a peer-counseling program for NGO leaders from all around Slovakia. The project is supported by ACF-Slovakia, a program funded by the EEA Financial Mechanism 2014–2021.

In early July 2021, we led a two-day **strategic planning session for civil association The Youth of Street** as part of the organization managed its transition and re-evaluated its operations due to pandemic measures. The planning resulted in an agreement regarding management changes in this organization providing social and community work to children, youth, families, and communities.

Throughout 2021, we implemented an interim **evaluation of the international project SLUSIK** (Service Learning Upscaling Social Inclusion for Kids) run in five European countries. Its goal is to promote social inclusion by increasing and enhancing social and civic competencies, as well as improving understanding and instilling life values in high school students and pupils in primary schools at the second level. The methodology for service learning programs was created in 2021 and is currently being tested. In 2022, the evaluation of the project is going to continue.



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 school's encounter. We also offer specialized training courses to people working in public and private sectors.

Despite the continued Covid pandemic, in 2021 we continued to offer **open training courses**. In our training portfolio, we introduced a number of topics related to online education or how to gain needed skills online. The training methods changed as well. We learned a variety of new ways to conduct training online and refined and improved our methods. Despite the advantages of in-person instruction, our online courses were well received by participants from the regions and other targeted groups who chose shorter online formats. When epidemic conditions were more

favorable, we continued to conduct in-person training courses on highly requested topics such as facilitation, conflict resolution, leadership, how to give a convincing presentation, or training of trainers.

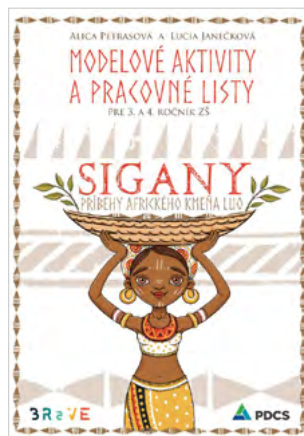
Some universities were interested in our course offerings, so we **built customized training for them**. We conducted a training on How to Proceed in situations of Radicalization and Deradicalization and How to give a convincing presentation for the European Commission Representation in Slovakia. We conducted training courses on topics of Borders, Communication in Conflict, and a Basic Course in Online Facilitation for the Office of the capital city of Bratislava.

Throughout 2021 and in collaboration with the **VÚDPaP Research Institute**, we helped train 80 school psychologists, special and social pedagogues from inclusion teams from tens of primary schools. These trainings, when combined with evaluated assignments, aided in the more effective inclusion of children with special educational needs, even when face-to-face instruction was not available.

For the third year, we continued to train PhD candidates at the **Slovak Academy of Sciences** in public speaking. Our training courses given in English have become a regular part of their education. Due to the pandemic, we conducted the training online and enhanced it with video presentation features and the use of virtual tools. On a daily basis, we also collaborate with staff of scientific organizations who assist incoming scientists as part of the Euracess project. Through the SAIA agency, we trained them on topics such as Training for Trainers, or the use of online tools for meetings and networking.

WHAT WE SAID, WROTE AND PUBLISHED THIS YEAR

A series of podcasts celebrating **30 years of PDCS** was our most valuable publication in 2021. It is a diverse collection of stories of people who were or continue to be a part of our organization. The interviews were held with directors and previous directors, a minister of the government, a government plenipotentiary for civil society development, musicians, theater performers, psychologists, former interns, Americans, a Slovak Hungarian, and a German, but most importantly, people we admire and like. The podcasts are well worth listening to.



we published [Model Activities and Worksheets – Sigany](#)

OUR PARTNERS AND CLIENTS

Academia LEAF – LEAF Academy
ADRA – Adventist Agency for Aid and Development
Ambrela – Platform of Development Organizations
Campus Courtyard
Capital of the Slovak Republic Bratislava
Carpathian Foundation
Center for Philanthropy, n.o.
Center Sunshine, n.o.
Centre for Inclusive Education
Centre of Early Intervention Bratislava, n.o.
Centre of Environmental and Ethical Education Živica
City of Nitra
City of Trnava
Cultures Interactive, Germany
CVEK, Centre for Research on Ethnicity and Culture
Dare to be Grey, Netherlands
DCI, s.r.o.
Different – civic association
Domka – Association of Salesian Youth
EdVentures, USA
Ekopolis Foundation
European Commission
Habitat for Humanity International
Human Rights Academy, Norway



Implementation agency MPSvR
 Institute for Active Citizenship
 Iuventa
 Konrad Adenauer Foundation
 Little Fatra
 Mareena
 Matej Bel University in Banská Bystrica
 National Forest Centre
 National Network of Local Action Groups of the Czech Republic
 Office of the Plenipotentiary of the Government
 of the Slovak Republic for the Development of Civil Society
 Office of the President of the Slovak Republic
 On the road, s.r.o.
 Open Society Foundation
 OZ Odyseus
 PartnersGlobal, USA
 Partners Hungary, Hungary

People in Peril
 Pixel Federation
 Pontis Foundation
 Rainbow Pride Bratislava
 Representation of the European Commission in Slovakia
 Research Institute of Child Psychology and Pathopsychology
 Saleziáni dona Bosca – Slovak Province
 Seesame
 Slovak Academy of Sciences
 Slovak Chamber of Teachers
 Street Youth
 Strong Cities Network
 TechSoup Global
 Textgain, Belgium
 The Omidyar group
 Trnava Self-Governing Region
 U.S. Embassy in Slovakia
 Worried mothers
 WWF Slovakia
 and more

WHO IS WHO IN PDCS IN 2021

Chairman of the Board

Dušan Ondrušek

Executive Director

Karolína Miková

Filip Vagač (*since June until December*)

Deputy Director

Anna Zemanová

Chief Administrative Officer

Monika Straková

Project managers, trainers and consultants

Zuza Fialová

Peter Guštařík

Mária Radvácová

Ľuboslava Šefčíková (*until June*)

Adela Tihláríková

Filip Vagač

Lukáš Zorád

Miroslava Žilinská

Financial manager

Lucia Kalmárová

Accountant

Zuzana Kamenická

Care for our flowers and offices

Katarína Szigeti

Interns

Laura Blažeková

Lucia Drobná

Eliška Herinková

Kateřina Markošová

Daniela Nousiainen

Anna Theodoulides





PDCS BUDGET IN 2021

as of 31st Dec. 2021, rounded

Balance Sheet	Gross	Adjustment	Nett
Assets			
Long-term tangible assets	117 862	73 723	44 139
Long-term financial assets			
Inventory	126		126
Short-term accounts receivable	30		30
Bank accounts	246 461		246 461
Temporary asset accounts	22 293		22 293
Assets Total	386 772	73 723	313 049

Pasíva

Equity and capital funds	6 200
Earnings	49 731
Retained earnings, Unpaid loss of previous years	102 092
Profit/Loss	42 599
Reserves	1 937
Long-term liabilities	646
Short-term liabilities	9 351
Bank loans and loans	0
Temporary liabilities accounts	100 493
Liabilities Total	313 049

Profit and Loss Statement (rounded to Euros)	Activity		For the period ending 31 st Dec. 2021
<i>Expenditures</i>	<i>Nontaxable</i>	<i>Taxable</i>	<i>Total</i>
Materials	10 860	493	11 353
Utilities	1 423		1 423
Cost of goods sold	0	18	18
Maintenance and Repairs	1 760	858	2 618
Travel	3 802		3 802
Presentation Expenditures			
Other Services	258 176	8 688	266 864
Salaries	77 860	12 628	90 488
Mandatory Social Insurance	23 713	4 397	28 110
Mandatory Social Expenditures	2 253		2 253
Real Estate Tax	172	172	344
Other tax and fee expenditures	178		178
Receivables written-off	80		80
Interest costs	4		4
Exchange rate loss	1 059		1 059
Donations received	595		595
Special costs	17 956		17 956
Depreciation of long-term intangible and tangible assets	2 021	1 445	3 466
Contributions provided to other institutions	43 573		43 573
Other expenditures	712		712
Contributions provided to individuals			
Expenditures Total	446 197	28 699	474 896

Revenue

Sale of services		28 124	28 124
Sale of goods		19	19
Interest Revenue	1		1
Exchange rate gain	2 513		2 513
Donations			
Donations received from organizations	376 124	830	376 954
Special revenues			
Other revenues	45		45
Contributions from income tax assignation	415		415
Grants	109 424		109 424
Revenue total	488 522	28 973	517 495
Profit/loss before taxes	42 325	275	42 600
Income tax		53	53
Profit/loss after taxes	42 325	222	42 547

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 2021, 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 2021 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 zachováme profesionálny skepticizmus. Okrem toho:

- Identifikujeme a posudzujeme riziká významnej nesprávosti účtovnej závierky, či už v dôsledku podvodu alebo chyby, navrhujeme a uskutočňujeme auditorské postupy reagujúce na tieto riziká a získavame auditorské dôkazy, ktoré sú dostatočné a vhodné na poskytnutie základu pre náš názor. Riziko neodhalenia významnej nesprávosti v dôsledku podvodu je vyššie ako toto riziko v dôsledku chyby, pretože podvod môže zahŕňať tajnú dohodu, falšovanie, úmyselné vynechanie, nepravdivé vyhlásenie alebo obídenie internej kontroly.
- Oboznamujeme sa s internými kontrolami relevantnými pre audit, aby sme mohli navrhnúť auditorské postupy vhodné za daných okolností, ale nie za účelom vyjadrenia názoru na efektívnosť interných kontrol 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, 18. Februára 2022

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 auditor
Licencia SKAU č. 442

(2)



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