



# ANNUAL REPORT PDACS 2022



The Joy of Learning,  
Deliberation and Change ▲



## Our activities in 2022 were marked by fratricidal war as well as the heroism of ordinary people across our eastern border.

Russia's aggression towards Ukraine and the direct appeals for help could not leave us indifferent. Throughout the year we experienced unfamiliar situations that concerned us greatly – whether they were collections for people close to us from Chernihiv, training and consultation assistance for Ukrainians living in Slovakia, or providing assistance to related donor programs. In 2022, we also embarked on programs that we have never done before. We didn't always know what was the best and most effective action in such situations, but that did not stop us or made us turn away.

Eva Kozáková from the humanitarian organization called “I Do What I Can” describes the stories she encounters while helping Ukrainian refugees. In one of them, she mentions a Ukrainian who managed to transport his 65-year-old mother to safety across the Ukrainian border. She had packed only a few things with her, such as a loaf of Kyiv bread. Initially, she was unable to do anything. Being on the run, she just sat for long minutes, smelled the old wet loaf of bread and blamed herself for being here – in a foreign country – and not at home, where she knows everyone and everything. The experience of losing her previous way of life, and seeing rockets in the places where she had lived all her life, had taken from her everything she had previously known. She will need to deal with that trauma and uncertainty for years.

Refugees are not the only ones in a similar existential situation. Symbolically, we all find ourselves have turning moments in our lives. The war has forced us to think about what really matters in our lives and in our society. At such moments we need to not be alone. We need to be able to share our experiences and feelings with others who are there with us and for us. We need to be reminded of what we know, of what our loved ones mean to us and what makes us feel at home. The experience is empowering, creates a sense of belonging...

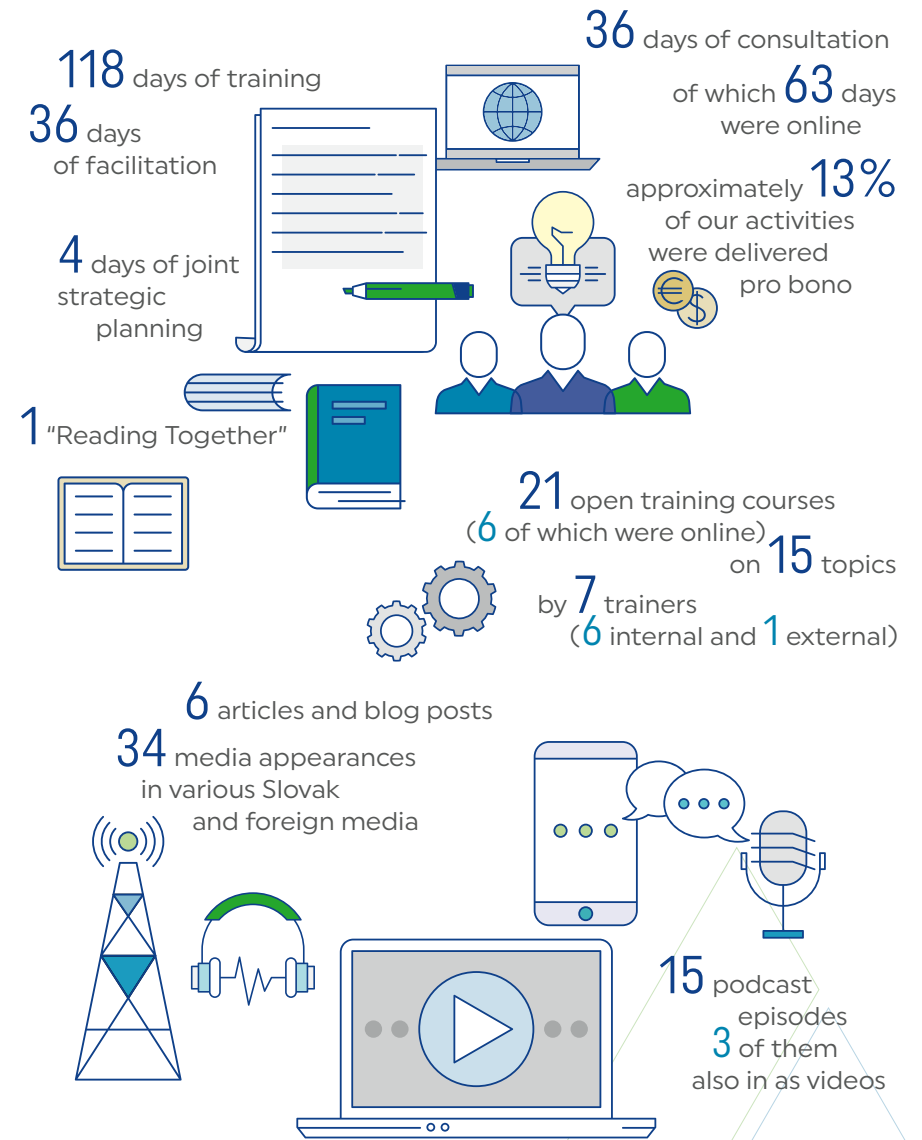
Photographs in Annual report are from PDCS conference, November 2022.  
Authors of the photographs: Vera Kiseľová, Jordy Nijenhuis and Archive of PDCS.

This year we have repeatedly been reminded of this idea. Our mission at PDCS remains nonviolence and the need to empathize with those who need help and a sense of home. We will continue to cultivate this mission.

In addition to our pro bono activities for aid organizations in Ukraine, we also decided to help financially our partner organization **Human Rights House Chernihiv**, whose training center we helped to reconstruct after bombing, and we also supported the humanitarian activities that our friends from this center organized in the surrounding villages.



# PDCS IN NUMBERS 2022



# ACTIVITIES IN 2022

The theme that unifies and gives direction to the work of the PDCS is conflict transformation. We see it as highly relevant also in the context of the Russian aggression in Ukraine, which has indirectly affected Slovakia as well through the unprecedented influx of refugees, rising energy prices, but also the escalation of the political debate due to the Russian propaganda. Signs of radicalisation of parts of



society have been reinforced, as well as conflicts caused by insecurity, fear for life, health or material security of families, but also by the relegation of discussions to the virtual space, where it is much more difficult to maintain decency and willingness to listen to each other. We active deal with the topic of value conflicts not only in Slovakia but also in Europe, especially in the cultural space of Central Europe, where we try to bring together relevant actors, promote good practice and bring new methods to depolarize and strengthen the culture of democratic dialogue.

## 1

## CIVIC PARTICIPATION

### WHAT IT IS ABOUT

We advocate that **public decisions on major public policy issues** should be made through participatory processes. We educate ourselves and others about the best options for participatory processes in specific situations but also about their limitations. We want to experiment with different formats of deliberative approach in conducting public debate. In connection to current social issues, we are looking for forms of discussion that allow participants to consider divergent, often conflicting views and arguments, while reaching understanding and possibly agreement on what we should do as a society on particular issues.

The participatory process of preparation of the **Community Plan of Social Services of the Capital City** of the Slovak Republic Bratislava 2023 – 2030 continued in 2022 with three rounds of facilitated meetings of working groups (WGs) focused on different areas of social services provision in the territory of Bratislava. There were separate WGs for homeless people, elderly people, people with health disadvantages, children, young people, families at risk, and for drug policy and vulnerable communities. A total of 15 working group meetings and a final public hearing on the community plan were held in 2022. All workgroup meetings were conducted online and the participatory process continued in 2023.

In November 2022, we carried out a series of meetings for the Trnava Self-Governing Region (TTSK) as part of the participatory process of preparing the **Strategy for the Development of Culture** in the TTSK for the years 2023 – 2027. The aim of the four meetings with actors from the independent cultural scene within the scope of TTSK was to verify and comment on the draft measures of the strategy.

Throughout the year, we worked with the City of Trnava, especially with the Participation Department, to develop a system of participation of Trnava residents in prioritizing the selection of revitalization projects and

the creation of new public spaces. We helped the city to set up a procedure for collecting ideas from residents, processing them and then prioritizing projects for selection. We tested this process on the topic of public spaces with the expectation that the city would be able to implement it on a regular basis. More information can be found on the [Plan the City Trnava](#) website.

For the first time in Slovakia, and in cooperation with the civic association “People for Climate” and the city of Trnava, we held a Civic Assembly on the topic: *What should the city of Trnava do by 2030 to prepare for climate change?* The deliberative process was very much enjoyed by the citizens and the municipal representatives are respectful of the process outcomes and are actively working with them. We have prepared a [summary report](#) of the whole process.

In 2022, we also delivered training in Pilsen in the Czech Republic, in Moravia and in the Czech-Slovak border region. **The training sessions for mixed Czechoslovak groups** have a wonderful atmosphere – and so does the Facilitation and Participation training for our friends from Czech Local Action Groups or from the Centre for Community Work West Bohemia, with almost 20-year-long tradition. We are glad that there is interest in staying up-to-date on these topics as well.



## 2

## CIVIC ACTORS IN CONFLICT

### WHAT IT IS ABOUT

We implement projects and activities to create a **network of civic actors intervening in community and social conflicts** stemming from value differences. We want to connect civic actors in Slovakia and in Eastern and Central Europe who, like us, are trying to find forms of intervening in social conflicts, either through discussion (deliberation) or other community activities or educational activities. Together with these actors, we want to influence public discourse in our region and promote democratic values of freedom and appreciation of diversity, as well as broader responsibility for the world we live in.

Within the framework of [The Power of Cities II \(Countering and preventing the occurrence of racially and ethnically motivated violent extremism in towns and cities\)](#) programme, which involves more than 50 experts in the prevention of violent extremism from Slovakia, Poland, the Czech Republic, Hungary, Austria, Romania, Bulgaria and Georgia, we organised **6 educational online seminars** in 2022, including one on “how to talk to people who hate me” with Daryl Davis, one on “community approach of the police” with Sergeant Braden Shraga of the Las Vegas Metropolitan Police Department, one on how to deal with online hate from our workshop, prevention at the municipal level with representatives of the municipality of Kumanovo from Northern Macedonia, and also a great dialogue with former right-wing extremist Shannon Foley Martinez. Participants in the program were also able to apply for **small grants** to implement projects aimed at preventing violent extremism in their city. Of the ten projects submitted, we supported four, to be implemented in 2023 (in Ostrava, Budapest and two smaller Polish cities). *The program is implemented in partnership with Strong Cities Network and is supported by the American Embassy in Bratislava.*

In 2022, we continued our project [European Observatory of Online Hate \(EOOH\)](#) to analyse hate speech in the online space, helped develop an online tool based on artificial intelligence and big data processing from dozens of social networks in all 24 EU languages, with the addition of Russian and Arabic languages. Our role is to coordinate experts from Central and Eastern Europe from five areas: academia, policy making, policing, communications and campaigns, and civil society. In 2022, together with our partners, we organised expert roundtables in Barcelona, Spain and Utrecht, the Netherlands, with a combined attendance of over 70 experts from more than twenty EU countries. In the roundtables, we discussed the use of the tool and its different functionalities and analysed dozens of case studies. Based on the feedback from the experts, the programmers from the partner organisation Textgain are continuously improving the functionalities of the tool and the possibilities to use it to analyse large datasets from different social networks. As part of the campaign part of the program, we launched a new podcast series called “The Price of Conflict”. In 2022, 5 episodes were produced in this podcast and 5 more would be produced in 2023. On [eoooh.eu](#) you can read more news from the project, blogs, or listen to podcasts on current social issues related to online hate in the European geographic space. *The project is implemented in partnership with Textgain (Belgium), Dare To Be Grey (the Netherlands), Hogeschool Utrecht (the Netherlands) and is funded by the “European Commission’s Rights, Equality and Citizenship Programme”.*

A joint activity of the previous two programmes was the international conference “[Civic Actors in War and Peace](#).” This was our sixth international conference on civic actors in conflicts. The aim of the conference was to discuss different strategies of civic initiatives in the fields of hate speech, polarization and extremism, and in times of war and peace. 131 expert participants and guests from 20 different countries gathered in Bratislava for a total of 3 panel discussions, 7 workshops, 10 group discussions and the photo exhibition “Conflict through the Lens”.



[The Dialogue Academy](#) took a different shape in 2022 than we had planned. The war greatly interfered with our program, affecting both the topics and the ability of potential participants to attend the regular training sessions. So we transformed the Academy into a number of ad hoc meetings, webinars and online training sessions that were responsive to the needs of our target audiences. Popular topics included: how to talk to children about war, how to help, how to integrate refugees into society, etc. We also provided training on conflict resolution between Ukrainian and Russian student communities in Banska Bystrica.

### 3

## GLOBAL AND CIVIC EDUCATION

### WHAT IT IS ABOUT

We bring **global education** topics and methods to Slovak schools with an emphasis on civic education. Through high-quality courses, simulations and other cultural and educational events, we provide students and educators with education, especially on topics related to peacebuilding and active citizenship, including finding solutions to the problems of extremism, radicalization and polarization of society. We try to bring these topics to other parts of the world, not only the Central European region, with an emphasis on sharing experiences in building democratic culture in different countries and regions of the world.

We are an active member of the [Civic Education Initiative](#). Over the summer, we contributed to the program of the Identity Card Doesn't Make a Citizen conference focused on the quality of civic education in all types of schools.

## ORGANISATIONAL DEVELOPMENT AND CHANGE

### WHAT IT IS ABOUT

Organizations sometimes need a reboot. We help with processes that bring changes in their lives and functioning. We facilitate strategy planning meetings, coach leaders, consult on organizational changes to help organizations respond to new challenges, and conduct program evaluations. Because we enjoy change ourselves, we also help our partners manage it.

Since 2020, we have worked with our partner organisation PartnersGlobal to scale up the **Resiliency+ Concept** for civil societies in different parts of the world. We strengthen the resilience of CSOs and civil society through the USAID-funded **INSPIRES project**. This year we partnered with a second group of six organizations, three from Georgia and three from Kenya. In the fall, we met with CSO representatives from the seven countries that were part of the program (Georgia, Kenya, Tanzania, Nigeria, Senegal, Serbia, and Ecuador) in Dar es Salaam, Tanzania, and closed out the second cohort of the program with a joint networking and program evaluation meeting. Also in 2022, we began working with six organizations from Kosovo as part of the third cohort of participants. In 2022, it was possible to start the cooperation with a face-to-face meeting in Kosovo aimed at discussing scenarios for the future of civil society in Kosovo and mapping the needs of the organisations. We continued the cooperation for another year.

This year, we continued the implementation of the educational-transformation project **Citizen Leaders for the Long Run** aimed at building leadership capacities and resilience of organizations. It also included the Civic Resilience Academy – a program aimed at developing resilience (individual, organizational and ecosystem resilience) in the civil sector environment for 25 incoming directors of nonprofits, as well as a peer-coaching and consulting program for leaders of non-governmental organizations from all over Slovakia. The project was supported by the ACF – Slovakia program, which is financed by the EEA Financial Mechanism 2014 – 2021.

From the same program, in 2022 we launched the unique project **Scenarios for the development of civil society in Slovakia until 2040**. Originally, it was intended to be aimed at adapting to the post-covid era until 2030. After February 2022, we expanded the project's intention to the post-conflict era and expanded the time horizon to 2040. The members of the coordination group, together with the panel of experts, defined the most important drivers of change (political, economic, environmental and others) and, by combining them, modeled 5 scenarios of the development of civil society. In the second part of the program, representatives of non-profit would try to formulate their strategies, steps and activities to help them prepare for uncertain future.



In 2022 we carried out the final **evaluation of the international project SLUSIK** (Service Learning Upscaling Social Inclusion for Kids) implemented in 5 European countries. Its aim is to promote social inclusion of young people aged 12-16 by expanding and strengthening their social and civic competences and shaping their life values through volunteering in the community.



During 2022, we also worked with the **Slovak National Gallery (SNG)** to identify areas where organisational changes are needed and desired. In the first phase, qualitative interviews were conducted with selected male and female staff across various SNG departments. This was followed by a questionnaire survey targeting all people working in the SNG, with over 100 male and female staff taking part. The high return rate of the completed questionnaire gave us a good amount of data and confirmed to the SNG management that people are very interested in what is going on in the gallery. The outcome and culmination of the collaboration in 2022 was the writing of a report that included findings and recommendations for next steps. The report was made available to all staff at SNG and we planned to continue the collaboration in 2023 through consultancy support focused on identified areas for the development of the institution.

In May 2022, we started to facilitate **the strategic planning of the Veronica Ecological Institute** based in Brno and the ecological centre in Hostětín. Through stakeholder research, facilitated team meetings, and consulting assistance to the organization's strategic management team, we helped Veronica Institute set strategic priorities for 2023 and 2024,

including environmental education, climate protection programs, and the operation of an ecology-friendly social enterprise. The process would be completed in 2023.

With **Depaul**, an organization focused on helping homeless people, we conducted an analysis of the current institutional status from data collected through questionnaires and in-depth interviews to identify areas for **further organizational development**. We helped Depaul's dynamic team to design changes in organizational processes, facilitate working meetings, and set up a methodology for evaluations.

For the Salesian Pastoral Team, we conducted an **internal formative evaluation** aimed at promoting cooperation between the various Salesian Family organisations in Slovakia. We developed and presented recommendations on how to better harmonise activities between the Salesian Brothers of Don Bosco, the FMA Sisters and the youth organisations Domka and Laura, both practically and ideologically, in nearly three dozen centres across Slovakia.

## 5 TRAINING AND EDUCATION

### WHAT IT IS ABOUT

We also fulfill our mission through trainings that respond to current topics related to conflict transformation, civic participation, or new educational challenges faced by teachers in different types of schools. We also provide specialized training to public and private sector staff.

Despite the ongoing corona pandemic, we continued with **open training** courses in 2022. We conducted 21 open courses for 206 participants from non-governmental organizations, government and public administration, businesses and for individuals. Our portfolio of our courses also attracted attention of some institutions, for whom we prepared **tailor-made education**. For example, we prepared a course on Critical Thinking and Argumentation in Communication for the Odysseus civic association. We also educated several organisations on the topic of communication in conflict, how



to manage conflicts and how to work with power, including the School at Filip's, ADRA and V.I.A.C. For coworking spaces we have developed online courses on the topics of online facilitation and distance leadership. There was also great interest in the topic How to Speak Persuasively with our external lecturer Marie Stracenska. In cooperation with Teach for Slovakia we prepared a training on violence in schools and we trained participants from Greenpeace on how to lead volunteers.

During the year, in cooperation with the **research institute VÚD-PaP**, we trained 80 school psychologists, special needs teachers and social pedagogues from school support teams from dozens of primary schools, as well as more than 60 professional employees of psychological and counseling centres. The online training Orientation and work online was part of the projects Coordination of School Support Teams and Coordination in Methodological Guidance. In conjunction with the evaluated distance learning assignments, this training contributed to more effective inclusion of children with special educational needs, even at times when face-to-face teaching was not possible. We planned to continue our cooperation with VÚDPaP in 2023.

For the fourth year we continued to train PhD students and junior researchers of the SAV (Slovak Academy of Science) in **presentation skills**. Courses in both English and Slovak languages became a regular part of their education. The courses were conducted both online and in person, and we collaborated in the development of a curriculum for "Skills for Life" for young scientists. Through SAIA, we trained them on topics such as leadership and cultural sensitivity in the workplace.

As in previous years, in 2022 we held several courses in Zaježová for Socrates and the Comenius Institutes. We focused on **leadership and teambuilding** in the preparation of their projects. For the older group of participants in the Beyond the Horizon project, we also talked about more complex skills in managing long-term and complex projects. We also conducted an in-depth training on How to Talk about Serious Issues, which covered skills related to value conflicts.

## WHAT WE SAID, WROTE OR PUBLISHED IN 2022

We published two stand-alone publications, contributed two chapters to other books, published 6 articles [on our blog](#), [15 audio podcasts](#), [3 video podcasts](#). In addition, we had 34 media outputs for various outlets, including expert panel discussions at conferences.



# DONORS, CLIENTS & PARTNERS

Ambrela – Platform of development organisations  
American Embassy in Slovakia  
Antenna-network for independent culture  
ADRA – Adventist Relief and Development Agency  
Centre for Environmental and Ethical Education Živica  
Centre for Environmental and Ethical Education  
Centre for Educational and Psychological Counselling  
and Prevention  
Centre for Philanthropy, n.o.  
Centre for Community Work West Bohemia  
Centrum Slniečko, n.o.  
Early Intervention Centre Bratislava, n.o.  
CKO Banská Bystrica  
CVEK, Centre for Research on Ethnicity and Culture  
Man in danger  
Man for the climate  
Dare to be Grey, Netherlands  
DCI, s.r.o.  
DEMDIS  
Depaul Slovensko  
Domka – Salesian Youth Association  
Rainbow Pride Bratislava

Ecological Institute Veronica  
ESET, spol. s r.o.  
European Commission  
Fair O2 Foundation  
Festival Grape  
Greenpeace Slovensko  
Habitat for Humanity International  
HB Reavis Group  
Capital City of the Slovak Republic Bratislava  
Human Rights Academy, Norway  
Implementing Agency of the Ministry of Labour and Social Policy  
Institute of Banking Education NBS, n.o.  
Initiative We Care About Life  
The Institute for Active Citizenship  
Iuventa  
Office of the President of the Slovak Republic  
Carpathian Foundation  
Konrad-Adenauer-Stiftung  
Mareena  
Mayer/McCann Erickson  
City Nitra  
City Trnava  
Ministry of Finance of the Slovak Republic  
Ministry of Labour, Social Affairs and Family of the Slovak Republic  
Youth of the street  
On the road, s.r.o.  
Foundation VIA



Foundation Ekopolis  
 Open Society Foundation  
 Foundation Orange  
 Foundation Pontis  
 Telekom Foundation Fund  
 Courtyard Campus  
 National Forestry Centre  
 National Network of Local Action Groups of the Czech Republic  
 OZ Odysseus  
 PartnersGlobal, USA  
 Partners Hungary, Hungary  
 Pixel Federation  
 Platform for Democracy  
 Salesians of Don Bosco – Slovak Province

Seesame  
 Slovak Academy of Sciences  
 Slovak Chamber of Teachers  
 Slovak National Gallery  
 We Are Together, o.z.  
 Strong Cities Network  
 Socrates Institute  
 State Institute of Vocational Education  
 TechSoup Global  
 TechSoup Poland  
 Textgain, Belgium  
 Trnava self-governing region  
 University of Matej Bel in Banská Bystrica  
 Office of the Government Plenipotentiary  
 for Civil Society Development  
 Urban Market  
 V.I.A.C. – Institute for Youth Promotion and Development  
 Via Iuris  
 Research Institute of Child Psychology and Pathopsychology  
 Representation of the European Commission in Slovakia  
 Concerned mothers  
 and others

# WHO'S WHO IN PDCS 2022

## CHAIRMAN OF THE BOARD

Dušan Ondrušek

## EXECUTIVE DIRECTOR

Karolína Miková

## DEPUTY DIRECTOR

Anna Zemanová

## CHIEF ADMINISTRATIVE OFFICER

Monika Straková

## PROJECT MANAGERS, TRAINERS AND CONSULTANTS

Zuza Fialová

Peter Gušťařík

Ivana Ivanová

Viera Kiseľová (*from September 2022*)

Mária Radvákova (*until March 2022*)

Ľubica Stanek (*from June 2022*)

Adela Tihláríková (*until June 2022*)

Filip Vagač (*until February 2022*)

Lukáš Zorád



## FINANCIAL MANAGER

Lucia Kalmárová

## ACCOUNTANT

Zuzana Kamenická

## CARING FOR FLOWERS AND OUR PREMISES

Katarína Szigeti

## INTERNS

Natália Fáberová

Daniela Miková

Daniela Nousiainen

Katarína Podolanová

Radka Števíková

# PDCS BUDGET IN 2022

as of 31<sup>st</sup> Dec. 2022, rounded

Balance Sheet	Gross	Adjustment	Nett
<b>Assets</b>			
Long-term tangible assets	120 780	76 536	44 244
Long-term financial assets			
Inventory	6		6
Short-term accounts receivable	17 528		17 528
Bank accounts	252 658		252 658
Temporary asset accounts	3 403		3 403
<b>Assets Total</b>	<b>394 375</b>	<b>76 536</b>	<b>317 839</b>

## Equity and liabilities

Equity and capital funds		6 200
Earnings		49 731
Retained earnings, Unpaid loss of previous years		144 639
Profit/Loss		3 548
Reserves		2 066
Long-term liabilities		626
Short-term liabilities		18 970
Bank loans and loans		0
Temporary liabilities accounts		92 058
<b>Liabilities Total</b>		<b>317 838</b>

Profit and Loss Statement (rounded to Euros)	Activity		For the period ending 31 <sup>st</sup> Dec. 2022
	Nontaxable	Taxable	Total
<i>Expenditures</i>			
Materials	11 397	799	12 196
Utilities	1 518	209	1 727
Cost of goods sold		0	
Maintenance and repairs	2 562	1 050	3 612
Travel	3 617		3 617
Presentation Expenditures			
Other service	241 073	15 945	257 018
Salaries	74 821	20 028	94 849
Mandatory Social Insurance	22 984	6 930	29 914
Mandatory Social Expenditures	3 128		3 128
Real Estate Tax	172	172	344
Other tax and fee expenditures	250		250
Receivables written-off			
Interest costs			
Exchange rate loss	1 271		1 271
Donation received	121		121
Special costs	4 268		4 268
Deficits and damages	1 154		1 154
Depreciation of long-term intangible and tangible assets	2 472	1 445	3 917
Contributions provided to other institutions	47 777		47 777
Other expenditures	712		712
Contributions provided to individuals			
<b>Expenditures Total</b>	<b>419 469</b>	<b>46 578</b>	<b>466 047</b>

## Revenue

Sale of services		46 796	46 796
Sale of goods			
Activation of intra-organisation service	2 270		2 270
Interest Revenue	1		1
Exchange rate gain	1 226		1 226
Donations			
Donations received from organizations	312 962		312 962
Special revenues			
Other revenues	33		33
Contributions from income tax assignation			
Grants	106 350		106 350
<b>Revenue total</b>	<b>422 842</b>	<b>46 796</b>	<b>469 638</b>
<b>Profit/loss before taxes</b>	<b>3 373</b>	<b>218</b>	<b>3 591</b>
<b>Income tax</b>		<b>43</b>	<b>43</b>
<b>Profit/loss after taxes</b>	<b>3 373</b>	<b>175</b>	<b>3 548</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 2022, 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 2022 a výsledku jej hospodárenia za rok končiaci sa k uvedenému dátumu podľa zákona č. 431/2002 Z. z. o účtovníctve v znení neskorších predpisov (ďalej len „zákon o účtovníctve“).

#### Základ pre názor

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

#### Iná skutočnosť

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

#### Zodpovednosť štatutárneho orgánu za účtovnú závierku

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

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

#### Zodpovednosť audítora za audit účtovnej závierky

Našou zodpovednosťou je získať primerané uistenie, či účtovná závierka ako celok neobsahuje významné nesprávnosti, či už v dôsledku podvodu alebo chyby, a vydať správu audítora, vrátane názoru. Primerané uistenie je uistenie vysokého stupňa, ale nie je zárukou toho, že audit vykonaný

(1)

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

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

- Identifikujeme a posudzujeme riziká významnej nesprávnosti účtovnej závierky, či už v dôsledku podvodu alebo chyby, navrhujeme a uskutočňujeme auditorské postupy reagujúce na tieto riziká a získavame auditorské dôkazy, ktoré sú dostatočné a vhodné na poskytnutie základu pre náš názor. Riziko neodhalenia významnej nesprávnosti v dôsledku podvodu je vyššie ako toto riziko v dôsledku chyby, pretože podvod môže zahŕňať tajnú dohodu, falšovanie, úmyselné vynechanie, nepravdivé vyhlásenie alebo obídenie internej kontroly.
- Oboznamujeme sa s internými kontrolami relevantnými pre audit, aby sme mohli 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 dospějeme 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, 17. februára 2023

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