



PDCS 2023

ANNUAL REPORT



The Joy of Learning,
Deliberation and Change ▲



Almost every day of the past year we have been confronted with pessimistic information on the consequences of the climate crisis, Russian aggression in Ukraine, and fears of economic and political threats. In the article “Is catastrophic thinking destroying us?”, David Brooks warns that we live in a world of mass neurosis. We can get into a spiral of thoughts in which we begin to see the world and the events around us as negative. We are in danger of being swept up in self-affirming waves of fear, anger and hatred. But Brooks also points to another possibility; the more optimistic way of thinking about these phenomena. We should not allow our current visions of darkness and turmoil to reach their fulfillment. We can cultivate optimism, hope, and respond to the deteriorating social situation with our own actions. To make fun of the hoaxes, to not lament, but instead to seek creative solutions and help those in need. It is important to contribute to cultivating the art of belonging and reciprocity. History has shown that being a pessimist does not pay off.

Almost every day of the past year we have also witnessed the opposite: we have seen the courage to express a minority pro-democracy attitude in recurring mass demonstrations. We rejoiced in the expressions of solidarity with those who left Ukraine and we were there when the Ukrainian minority in Slovakia organized the first forum in an effort to strengthen Ukrainian-Slovak cooperation and the integration of Ukrainians in Slovakia. We kept our fingers crossed for support for people from minorities, and we felt sympathy for independent civic activities; for people working in difficult conditions in small towns and rural areas, for very innovative projects supporting young people, seniors, women, or people with a concern for diversity. We are seeing an increase in public understanding and support for tackling the climate crisis. We have experienced many activities where constructive dialogue and mutual understanding have led to good decisions.

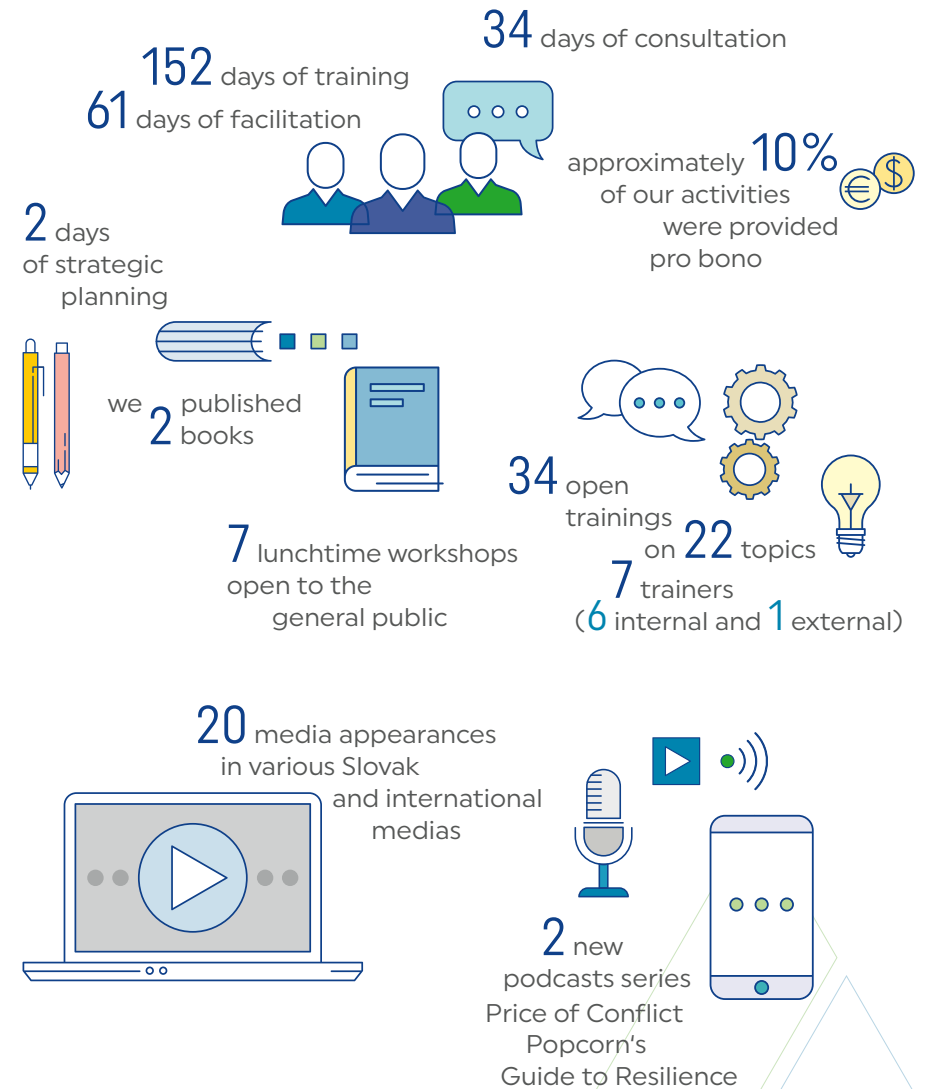
Even our internal discussions sometimes resulted in specific forms of optimism – panglossianism – the belief that our work serves a specific purpose and is going as well as it can go, or optimalism – the

feeling that it is important to learn to accept even a temporary failure, because having survived that experience, success will follow. In our team we don't see things in only black and white. In the past year, our discussions have been very colourful. Sometimes, we didn't even have time to "philosophize" because there was so much meaningful work to do that our thoughts didn't go anywhere else. And we continue to enjoy the diversity and energy of our team.



In 2023 we won the [SDGs award](#) for our long-term efforts to build democratic dialogue across sectors at all levels and combat polarization in society. For several years now, the Pontis Foundation has been organizing the annual SDGs Prize, an award through which they want to highlight and recognize individuals, projects, or organizations that through their activities contribute to the achievement of the Sustainable Development Goals (SDGs). They focus on current issues that, in a given year, most trouble society. This year, they focused on activities that respond to increasing societal polarization and the crisis of democracy. We are very grateful to have received the award and believe that we will continue our efforts in building mutual dialogue and understanding.

PDCS IN NUMBERS 2023



ACTIVITIES IN 2023



A theme that has long unified and guided the work of PDCS is conflict transformation. We are active in the topic of value conflicts not only in Slovakia, but also in Europe, especially in the Central European area where we try to bring together relevant actors, promote good practice, and contribute with new methods to depolarize and strengthen the culture of democratic dialogue.

1

CIVIC PARTICIPATION

WHAT WE DO

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 the deliberative approach when conducting public debate. In current social issues we look for forms of discussion that allow participants to consider divergent, often conflicting views and arguments while reaching understanding and possibly agreement on what we as a society should on particular issues do.

The participatory preparatory process of the **Community Plan of Social Services of the Capital City of the Slovak Republic Bratislava 2023 – 2030** continued in 2023 with the preparation of the Citywide Community Plan. The preparation included a series of meetings with city districts. For the SSV HMBA (Section of Social Affairs of the Capital City Bratislava) we conducted a focus group to evaluate the progress of the census of homeless people in Bratislava.

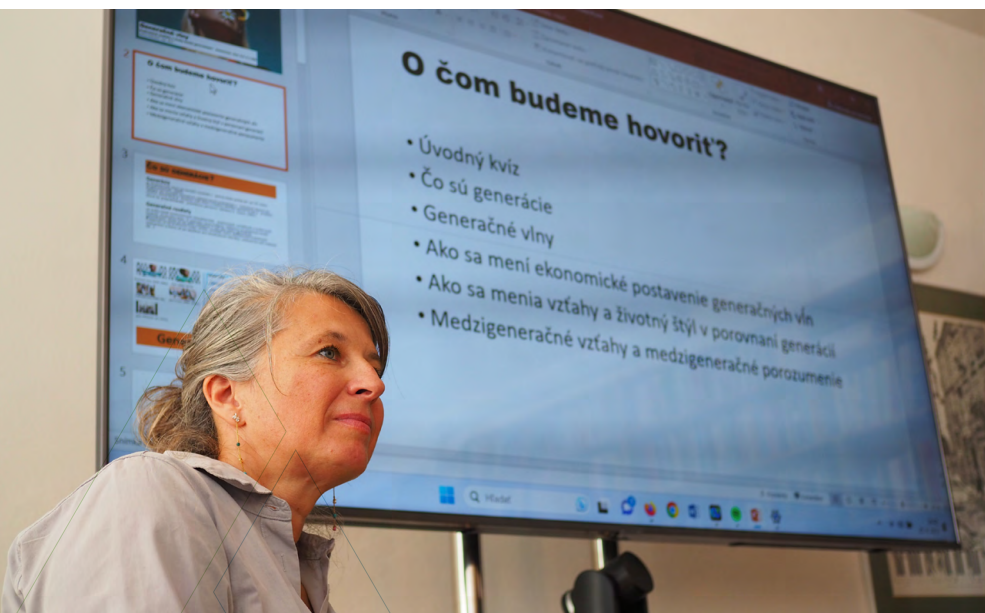
Throughout the entire year we worked with the city of Trnava – especially with the department of participation – on the **Plan the City – Move the Place** project, in which the City of Trnava involves residents in setting priorities in the areas of revitalization and creation of public spaces. We helped the city set up a procedure for collecting ideas from residents, processing them, and consequently selecting priority projects. The first test biennium was successfully completed in 2023. The residents' selected priorities were noted by the City Council and are now being implemented in phases. More information can be found on the [Plan the City Trnava](#) website.

In cooperation with the architectural studio 2021 Architects, we conducted professional workshops as part of an architectural competition for **Quarter** – a new residential zone in Trnava. In continuity with this

process and the upcoming change of the ground plan we also conducted a public meeting with the owners in this area for the city of Trnava.

In the town of **Lubochňa** we are cooperating in a participatory process for the restoration of the monument-protected Spa Park (i.e. the Great Park). Together with Michaela Smail we have set up the process in 2023, which will take place in 2024.

We are facilitating the work of an inter-ministerial working group convened by the **National Implementation and Coordination Authority of the Restoration Plan (NIKA)**. The task of the group is to provide comments on methodologies for creating wind park acceleration zones and authorizing wind farms in a way that ensures Slovakia meets its wind energy development goals. We are facilitating and leading the participatory process at the request of the [Climate Coalition](#).



2

CIVIC ACTORS IN CONFLICT

WHAT WE DO

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 ways of increasing mutual understanding between various actors in social conflicts; either through discussion (deliberation) or other community or educational activities. Together with these actors we want to promote the democratic values of freedom and appreciation of diversity, as well as a broader responsibility for the world we live in.

In 2023 we focused on strengthening the competencies of cities in the area of preventing violent extremism, we continued the development of the European Observatory on Online Hate (EOOH), and we focused on improving information security of Slovak NGOs.

THE POWER OF CITIES II: PREVENTING VIOLENT EXTREMISM AT THE CITY LEVEL

For this program in 2023 we organized the last of a series of eight online educational seminars, this time with [Cynthia Miller-Idriss](#), a leading researcher in the field, where we addressed extremism from a public health perspective. The program involves over 50 experts on the prevention of violent extremism from Slovakia, Poland, Czech Republic, Hungary, Austria, Romania, Bulgaria, and Georgia.

Participants in the program also applied for **small grants** to implement projects aimed at preventing violent extremism in their city. We supported 4 out of the 10 submitted projects. Their implementation took place in the first half of 2023 (in Ostrava, Budapest and two smaller Polish cities).

In the autumn we invited 10 experts in extremism prevention to Bratislava for a study trip aimed at exchanging experiences between international participants and experts from Bratislava. Apart from PDCS, we visited the low-threshold centers Kaspian in Petržalka (including the Petržalka skatepark), Youth of the Street (Mládež ulice) together with the Old Canteen (Stará jedáleň) community center in Krasňany, and the new low-threshold center on Obchodná Street run by the Bratislava City Council, as well as the police station on Obchodná Street in Bratislava.

The program was implemented in partnership with the Strong Cities Network and is financially supported by the American Embassy in Bratislava.

EUROPEAN OBSERVATORY OF ONLINE HATE (EOOH)

In 2023 we also continued our project aimed at **analyzing hate speech in the online space**, developing an online tool based on artificial intelligence and the processing of large volumes of data from dozens of social networks. The tool is able to process data in all 24 EU languages with the addition of Russian and Arabic. Our task was to coordinate experts from Central and Eastern Europe from **five sectors**: academia, policy making, policing, communications, campaigns and civil society.

In 2023 we organized **expert roundtables** with partners in Berlin and Rome, with a combined attendance of over 70 experts from more than 20 EU countries. During the roundtables we discussed the possibilities of using the tool, its different functionalities, and analyzed dozens of case studies. Based on feedback from the experts, programmers from the partner organization Textgain are continuously improving the functionalities of the tool and improving the possibilities of using it to analyze large datasets from different social networks. Dozens of case studies implemented with the EOOH tool were presented at conferences in Berlin and Rome, where we participated both as organizers and as presenters of the program content.

As part of the program campaign, we continued our **podcast series entitled “The Price of Conflict”**. 5 podcasts were produced for this series in 2023. You can read more information or blogs on the project, or

listen to podcasts on current social issues related to online hate in the European geographic space at eoooh.eu.

The project is implemented in partnership with Textgain (Bel), Dare To Be Grey (Hol), Hogeschool Utrecht (Hol) and is funded by the European Commission’s Rights, Equality and Citizenship Programme.

MOSAIC OF LOCAL CHANGE

This year we launched our new program, offering youth organizations or organizations working with youth from all over Slovakia the opportunity to receive professional training and guidance in being active at a local level. From ideating, writing projects, fundraising, developing local activism strategies, leading dialogue, to achieving change.

For example, the program covers how to prepare a strategy to achieve positive change at the local level so that activities connect, are constructive, participatory, well communicated, and strategically designed. In the first round we are working with 19 organizations and in 2023 we have managed to deliver two introductory trainings on project writing and fundraising and on conflict communication and depolarization. We have also opened a call for small grants through which successful organizations will be able to implement activities at the local level.

The project called Proteus is being implemented in partnership with the Transatlantic foundation and 7 other partners from 7 countries (Sloga from Slovenia, Sofia Platform from Bulgaria, Ceraneo from Croatia, Nadace Via from Czech Republic, Shipyard Foundation from Poland, CERE from Romania, Power of Humanity Foundation from Hungary), funded by the European Executive Agency for Education and Culture (EACEA) through the European Union’s Citizens, Equality, Rights and Values (CERV) program.

DIGITAL ACTIVISM PROGRAM

In collaboration with Techsoup Global Network, we launched a digital activism program for civil society, in which we selected 5 NGOs (We Are Together, V.I.A.C, ECAV, Futureg, and Street Youth) to participate in a long-

term program of training as well as professional and financial support. In this program, we provide opportunities to increase organizational resilience to misinformation and disinformation campaigns, to be more proactive in communicating with the public and with clients, to increase cyber security and crisis response capacity, and to incorporate new technologies (including AI) into the organization's operations.

In 2023 we held an introductory information session, two training sessions, and dozens of consultation hours with experts in the given fields. We produced a mapping report of different hate narratives in Slovakia and a quarterly update, which are part of a larger report from 12 European countries.

The project is supported by Google.org, led by TechSoup Europe in close collaboration with TechSoup Global Network partners including The Baltic Center for Media Excellence (BCME) from Latvia, The Civic Resilience Initiative (CRI) from Lithuania, Funky Citizens from Romania, Metamorphosis Foundation from North Macedonia, NIOK Foundation from Hungary, VIA Association from the Czech Republic and PDCS from Slovakia.



FACILITATION OF THE FIRST UKRAINIAN FORUM IN SLOVAKIA

Through consultation and facilitation, we contributed to the first forum of Ukrainian associations and initiatives in Slovakia. It brought together over a hundred people who in different parts of Slovakia – from Bratislava, Rimavská Sobota, Kežmarok, to Košice – are striving for better integration of the Ukrainian minority, for mutual support and cooperation amongst themselves as well as between the minority and majority population, and for humanitarian aid. This means a lot of honest hard work, which is often not appreciated, but is extremely important. The conference was organized by [Ukraine-Slovakia SOS / SME SPOLU](#).



The Dialogue Academy was transformed into an online call for individuals and organizations in the first half of 2023, which took place in the spring but is still ongoing. The call focuses on dialogue skills with an opinionated opponent in situations where that dialogue can enrich both parties. It consists of a series of tasks that people can complete individually or in groups, stepping out of their comfort zone. The call has been a great success, not only among young people.

The Academy peaked with a two-day live training in a manor house in Budmerice, where people from NGOs, churches, public and private schools tried out several of the skills and techniques.

ORGANIZATIONAL DEVELOPMENT AND CHANGE

WHAT WE DO

Sometimes, organizations need a restart. We help with processes that bring change into their life and functioning. We **facilitate** strategy sessions, **coach** leaders, consult on organizational changes to help respond to new challenges, conduct program evaluations, and **strengthen their resilience**. Since we enjoy change, we also support our partners in managing it.

Starting in 2020 we have been working with our partner organization PartnersGlobal to expand the **Resiliency+ Concept** for civil societies in different parts of the world. We are strengthening the resilience of CSOs and civil society through the USAID-funded INSPIRES project. This year, we have entered a partnership with a third group of six organizations from Kosovo. Over the summer, we met with CSO representatives from four countries that were part of the program (Kosovo, Tanzania, Nigeria, Uganda) in Nairobi, Kenya, and concluded the third cohort of the program with a joint networking and program evaluation meeting. The project was successfully completed this year.

Since 2022, we have been working with the **Slovak National Gallery (SNG)** on their organizational development. Following their organizational audit, in 2023 we continued to support their development by facilitating internal meetings focused on changes to the organizational structure. We also conducted training activities to strengthen the skills of staff in facilitating internal meetings and in dealing with feedback.

In 2023 we continued our unique project “**Scenarios of development of civil society in Slovakia by 2040**”. It was originally intended to focus on adaptation to the post-Covid era by 2030. However, after February 2022 we expanded the project’s focus to the post-conflict era and extended the timeframe to 2040. Together with a panel of experts, members of

the coordination group defined the most important triggers of change (political, economic, environmental and others) and by combining them, modelled 5 scenarios of civil society development. In the second part of the program, we consulted and commented on the developed scenarios in cooperation with other NGOs.



In the next step we created interactive sessions for NGOs in which we named the main aspects of advocacy and adaptation, this time for individual use by organizations. A **publication** presenting the main aspects of each scenario, as well as recommended actions for public institutions and NGOs, is available for further dissemination. The project also included the creation of a **four-podcast** series that introduces the concept of resilience and its use from the perspective of the organization, the individual, and AI. Lastly, the project also included a series of training courses aimed at strengthening the resilience of non-profit organizations.

The project “Scenarios of development of civil society in Slovakia by 2040” was supported by the Active Citizens Fund Slovakia, which is funded by the EEA Financial Mechanism 2014-2021. The program is managed by the Ekopolis Foundation in partnership with the Open Society Foundation Bratislava and the Carpathian Foundation.

In 2023 we provided facilitations to several **non-profit organizations**, we intensively led the planning processes of the Early Intervention Centre Bratislava, Nexteria, the Platform of Families of Children with Disabilities, the Carpathian Foundation and Ambrela. Another organization we supported with organizational development in 2023 was People in Need. After years of the organization growing, rapidly changing, and constantly having to adapt to sudden changes, this was finally an opportunity for individual managers of different programs to come together for two days to discuss their strategy, long-term vision, and priorities.

We also facilitated group discussions at conferences about the **future of AI in the Slovak context**. In Martin, at the AI Clinic – Healthcare event, we facilitated group discussions between healthcare professionals and AI technology experts on the topics of AI in diagnostics, AI in treatment, AI in medical education, and AI in management processes. In Košice at the Slovakia Tech conference, we took the lead in facilitating group discussions in a World Café format on the future of AI. Participants of the conference discussed with experts on the topics of using artificial intelligence in complex environmental systems and in the fight against poverty and inequality. In addition to addressing the opportunities of using AI, they also discussed concerns that the application of AI may bring in the future.

In 2023 we also prepared, consulted on, and facilitated the process of developing a strategic planning process for the **Bratislava Cultural and Information Centre (BKIS)**. As part of the process, we conducted a series of eight facilitated meetings of the BKIS team in three phases: analytical, strategic and planning, in which we guided the BKIS team through the process of developing a strategic plan for the organization prospectively up to 2030, with an action plan for a period of three years.

In the fall of 2023, we also prepared the design and began the strategic planning process for the **Bratislava City Museum**. By the end of the year, we had gone through the fact-finding and analytical phases with the museum team, and we began the strategic phase, which we are continuing in 2024.

4

TRAINING AND EDUCATION

WHAT WE DO

We further 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 both public and private sector staff.

In 2023 we managed to conduct 34 **training courses** for 361 participants from NGOs, state and public administration, the private sector, and individuals. Our course offer has also attracted the attention of some institutions for whom we prepared **tailor-made education**. For example, we prepared trainings on the topics of How to Develop Creativity, How to Speak Persuasively, and Training of Trainers for the civil association We Moms. The cities of Trenčín and Trnava ordered tailor-made courses for their teams, thanks to which they strengthened their skills in conducting meetings, communicating in conflict, and negotiation. For the Office of the Public Defender of Rights and the Office of the Government Plenipotentiary for Roma Communities we trained staff in argumentation and critical thinking, while employees of the CVTI (Center for Scientific and Technical Information) honed their skills in presenting and speaking in front of an audience and camera.

For the fourth year now, we continue to train PhD students and junior researchers of the Slovak Academy of Sciences (SAS) in presentation skills. Courses in both English and Slovak have become a regular part of their education. The courses were held both online and live. We have also trained 12 presentation skills trainers from among the scientists and staff of various SAS institutes.



We conducted seminars on **intercultural communication** for Volkswagen. The company has, in the recent years, had an influx of new employees from abroad (primarily from third world countries) and has encountered the need to prepare these employees for the cultural specifics of Slovakia, as well as to sensitize Slovak supervisors and other managers to the cultural differences of workers from Central Asia, Ukraine, the Middle East and other countries. We conducted very successful seminars as well as prepared written materials for them to improve their intercultural communication. This cooperation will continue in the coming years.

DONORS, CLIENTS & PARTNERS

- A4 – Associations for Contemporary Culture
- Alliance of Hungarian Secondary School Students in Slovakia
- Ambrela – Platform of Development Organisations
- American Embassy in Slovakia
- Antenna – Network for Independent Culture
- Bratislava City Museum
- Bratislava Cultural and Information Center
- Bratislava the Capital City of Slovakia
- Center for Artificial Intelligence
- Centre for Educational and Psychological Counselling and Prevention
- Centre for Environmental and Ethical Education Živica
- Center for Mother and Child Joy
- Center for Philanthropy
- Centrum Slniečko
- Ceraneo from Croatia
- CERE from Romania
- Children of Slovakia Foundation
- CKO Banská Bystrica
- Concerned Mothers
- Creative Institute Trenčín
- CVEK, Centre for Research on Ethnicity and Culture
- Dare to be Grey from the Netherlands
- DCI, s.r.o.
- DEMDIS
- Depaul Slovensko



Development Agency of the Žilina Self-Governing Region
 Domka – Salesian Youth Association
 Early Intervention Center Bratislava
 Ekopolis Foundation
 eRko – Christian Children Communities Movement
 ESET, spol. s r.o.
 European Commission
 Evangelical Church of the Augsburg Confession in Slovakia
 Funky Citizens from Romania
 Futureg
 Google.org
 Human Rights Academy from Norway
 Institute for Active Citizenship
 Institute of Banking Education NBS
 International Organization for Migration

International Visegrad Fund
 Land of Harmony Foundation
 Mareena
 Matej Bel University of Banská Bystrica
 Metamorphosis Foundation from North-Macedonia
 Ministry of Defense of the Slovak Republic
 Ministry of Education, Science, Research and Sports
 of the Slovak Republic
 Ministry of Finance of the Slovak Republic
 Ministry of Investments, Regional Development
 and Informatization of the Slovak Republic
 Ministry of Justice of the Slovak Republic
 Ministry of Labour, Social Affairs and Family of the Slovak Republic
 Mladiinfo
 MYMAMY
 Na ceste, s.r.o.
 National Implementation and Coordination Authority, Office
 of the Government of the Slovak Republic
 Neopublic
 Nexteria
 NGO STOPA Slovakia
 NIOK Foundation from Hungary
 Open Society Foundation
 OZ Climate Fokus
 OZ Odysseus
 PartnersGlobal, USA
 People for the Climate
 People in Need Slovakia
 Pixel Federation
 Platform for Democracy

Platform of Families of Children with Disabilities
 Platform of Volunteer Centres and Organizations
 Pohodovo
 Pontis Foundation
 Power of Humanity Foundation from Hungary
 Rainbow Pride Bratislava
 Representation of the European Commission in Slovakia
 SAIA
 Sapling
 Seesame
 Senica 2.0
 Shipyard Foundation from Poland
 Slatinka Association
 Sloga from Slovenia
 Slovak Academy of Sciences
 Slovak Environmental Agency
 Slovak National Gallery
 SOCIA – Social Reform Foundation
 Sofia Platform from Bulgaria
 State Institute of Vocational Education
 Strong Cities Network
 SYTEV
 Ťahanovce Garden
 TeCeM-ko- Trenčín Youth Center
 TechSoup Europe
 TechSoup Global
 TESCO Stores SR
 Textgain, Belgium
 The Baltic Center for Media Excellence (BCME) from Latvia

The Carpathian Foundation
 The Center for Inclusive Education
 The City of Trenčín
 The City of Trnava
 The Civic Resilience Initiative (CRI) from Lithuania
 The Climate Coalition
 The Climate Needs You
 The Museum of Považie region
 The Office for the Protection of Whistleblowers
 of Anti-Social Activities
 The Office of the Government of the SR
 The Office of the Public Defender of Rights
 The Office of the Slovak Government Plenipotentiary
 for the Development of Civil Society
 The Research Institute of Child Psychology and Pathopsychology
 The Self-Governing Trnava Region
 The Socratic Institute
 Transatlantic Foundation
 Trenčín Volunteer Center
 TrollWall
 Truc Spherique
 V.I.A.C – Institute for Youth Support and Development
 VIA Association from Czechia
 Via Foundation
 Via Iuris
 VrábleSiTy
 We Are Together O.Z.
 Woman in Need
 Youth of the Street
 and others

WHO'S WHO IN PDCS 2023

EXECUTIVE DIRECTOR

Karolína Miková

CHAIRMAN OF THE BOARD

Dušan Ondrušek

DEPUTY DIRECTOR

Anna Zemanová

DEPUTY DIRECTOR

Lukáš Zorád

CHIEF ADMINISTRATIVE OFFICER

Monika Straková

PROJECT MANAGERS, TRAINERS AND CONSULTANTS

Zuza Fialová

Peter Guštafík

Ivana Ivanová

Viera Kiselová

Bohdan Smieška

Ľubica Stanek

FINANCIAL MANAGER

Lucia Kalmárová

ACCOUNTANT

Zuzana Kamenická

CARING FOR FLOWERS AND OUR PREMISES

Katarína Szigeti

INTERNS

Daniela Miková

Daniela Nousiainen

Miriam Straková

Kristína Šidová



PDCS BUDGET IN 2023

as of 31st Dec. 2023, rounded

Balance Sheet	Gross	Adjustment	Nett
Assets			
Long-term tangible assets	124 218	80 860	43 358
Long-term financial assets			
Inventory			
Short-term accounts receivable	17 524		17 524
Bank accounts	266 652		266 652
Temporary asset accounts	16 024		16 024
Assets Total	424 418	80 860	343 558

Equity and liabilities

Equity and capital funds	6 200
Earnings	49 731
Retained earnings, Unpaid loss of previous years	148 187
Profit/Loss	75 790
Reserves	2 196
Long-term liabilities	650
Short-term liabilities	7 627
Bank loans and loans	0
Temporary liabilities accounts	53 177
Liabilities Total	343 558

Profit and Loss Statement (rounded to Euros)	Activity		For the period ending 31 st Dec. 2023
	Nontaxable	Taxable	Total
<i>Expenditures</i>			
Materials	14 159	562	14 721
Utilities	2 352	794	3 146
Cost of goods sold		6	6
Maintenance and repairs	3 932	945	4 877
Travel	6 194		6 194
Presentation Expenditures			
Other service	268 550	20 210	288 760
Salaries	87 136	35 875	123 011
Mandatory Social Insurance	27 115	12 028	39 143
Mandatory Social Expenditures	3 473		3 473
Real Estate Tax	172	172	344
Other tax and fee expenditures	24		24
Receivables written-off			
Interest costs			
Exchange rate loss	3 693		3 693
Donation received			
Special costs	9 662		9 662
Deficits and damages			
Depreciation of long-term intangible and tangible assets	2 930	1 445	4 375
Contributions provided to other institutions	29 976		29 976
Other expenditures	584		584
Contributions provided to individuals			
Expenditures Total	459 952	72 037	531 989

Revenue			
Sale of services		64 235	64 235
Sale of goods		5	5
Activation of intra-organisation service	1 974		1 974
Interest Revenue	1		1
Exchange rate gain	194		194
Donations			
Donations received from organizations	400 703	8 449	409 152
Special revenues			
Other revenues	2 308		2 308
Contributions from income tax assignment			
Grants	130 060		130 060
Revenue total	535 240	72 689	607 929
Profit/loss before taxes	75 288	652	75 940
Income tax		151	151
Profit/loss after taxes	75 288	501	75 789

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 2023, 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 2023 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, poskytnú 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 audítorských 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 audítorských 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 audítorské postupy reagujúce na tieto riziká a získavame audítorské 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 audítorské 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 audítorských 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 audítorských 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, 28. februára 2024

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