

# ANNUAL REPORT 2025



The Joy of Learning,  
Deliberation and Change ▲



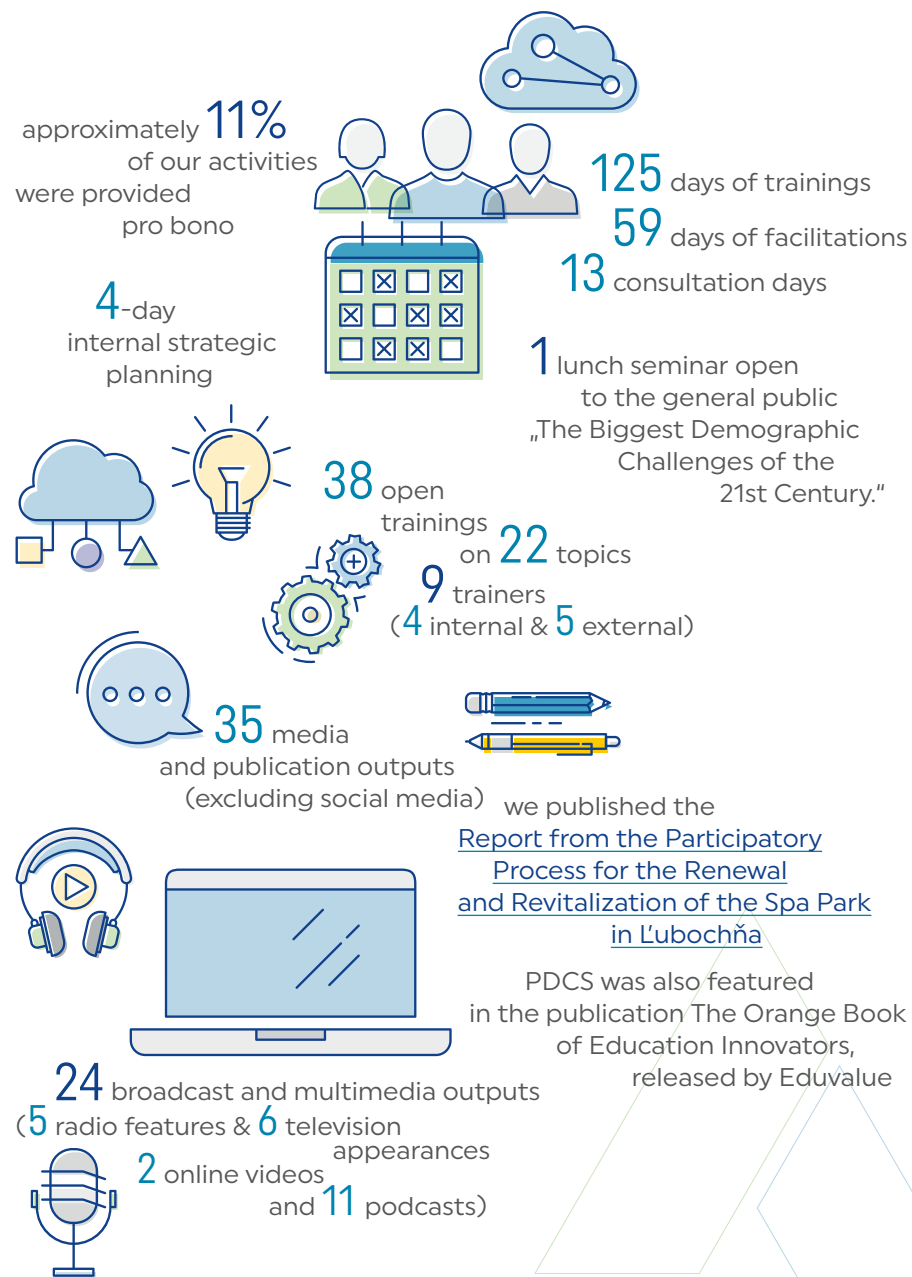
## SEARCHING FOR LIGHT THROUGH THE FOG

When our team discussed what the year ahead would bring in January 2025, we had no idea that our motto for the year “Searching for Light Through the Fog” would prove accurate not only metaphorically, but also literally, given the foggy weather at the end of the year. All of us missed having more sunny days, and the persistent fog became a frequent topic of conversation. However, a thick, murky fog also engulfed civil society as a whole – which forms a substantial part of our partners and clients – and not just in Slovakia. In January, U.S. President Donald Trump canceled the entire U.S. international development cooperation program, which benefited millions of people worldwide and which had represented a significant pillar in achieving global development goals, such as poverty reduction. This, of course, also negatively impacted many support organizations that promoted this important agenda worldwide, including several of our partner organizations abroad. In Slovakia, we witnessed new legislative measures targeting civil society (which the Constitutional Court later declared unconstitutional in 2026 and repealed). These measures were very vague; different lawyers interpreted them differently, which created legal uncertainty, and we all had to devote a disproportionate amount of energy to navigating the new legislation and being able to comply with it. Instead of clarifying the

relationship between non-governmental organizations and the state, this created a rather confusing fog. Despite all these external obstacles, which hinder the operation and functioning of non-governmental organizations and, consequently, our positive impact on the people we work with, we at PDCS are very proud that we were able to fulfill our mission in 2025 as well. We succeeded in supporting the development and resilience of the civil sector, we succeeded in creating space for dialogue and leading challenging public discussions, and we also participated in the largest celebrations on November 17 since the Velvet Revolution itself. On the following pages of our annual report, you can see how we sought light through the fog in 2025.



# PDCS IN NUMBERS 2025



# ACTIVITIES IN 2025

A long-term theme that unites and guides PDCS's work is conflict transformation. In the area of value-based conflicts, we are active not only in Slovakia but also across Europe, particularly in Central Europe. We strive to connect relevant actors, promote good practices, and introduce new methods for depolarization and strengthening a culture of democratic dialogue.



## 1

# CIVIC PARTICIPATION

## WHAT WE AIM TO ACHIEVE

We implement projects and activities aimed at strengthening the competencies of **civic actors who intervene in community and societal conflicts** with a value-based dimension. We seek to connect civic actors in Slovakia and across Eastern and Central Europe who, like us, are working to increase mutual understanding between different stakeholders in societal conflicts – whether through dialogue (deliberation) or through other community-based or educational activities. Together with these actors, we aim to promote democratic values such as freedom, appreciation of diversity in public discourse, and a broader sense of responsibility for the world we live in.

In 2025, we launched two new projects in this area and worked to connect key actors addressing the spread of disinformation. We supported dialogue fostering cooperation within the Cities for Democracy platform. We also facilitated workshops for closed groups (e.g., the Department of Journalism at UCM in Trnava, Pontis Foundation, Záhrada in Banská Bystrica, and others) and participated in several national and international conferences and workshops (in Warsaw, Leipzig, Pécs, Náměšť nad Oslavou, Ljubljana, and Sarajevo).

The Resilient Europe Project (launched in September 2025), supported by the Erasmus+ programme, focuses on societal polarization. It provides educators, youth workers, and young people with practical tools for working with polarizing topics. We will gradually develop digital tools, animations, and activities needed to address current societal challenges and provide training on how to use these tools for those working in the field of education. All materials created will be available for free on the

project's newly launched website. In 2025, we launched the project together with our Croatian partners Hermes and our Dutch partner Dare to be Grey at a joint two-day planning meeting in Bratislava.

As part of our long-term cooperation with the Cities for Democracy platform, we secured support from the Ü Fund to strengthen the platform's internal capacities. The platform operates as an informal network connecting activists and grassroots groups in 20 cities across Slovakia. It also contributes to nationwide initiatives and, when necessary, can mobilize the public on various occasions. Within the joint project, we focused on defining the platform's vision, strategy, shared goals, and internal and external communication. The project will run until the second half of 2026.

From September to December, we worked with ten small and medium-sized civic organizations through the mini programme “How to (Proactively) Protect Your Organization Against Misinformation.” These organizations often face false accusations, misleading information, or even targeted campaigns, or are at risk of such attacks. During the full-day workshop, we focused on how to work with target groups about whom false or hateful information is being spread; we analyzed case studies and collectively considered when and what type of response is appropriate. Participating organizations also had the opportunity to consult their communication strategies with an expert in this field and PDCS specialists. Experiences from implementation were later shared during an online session. At PDCS, we believe that such proactive approaches and conscious work with narratives help organizations navigate challenging situations, build strong public awareness of their work, and better withstand disinformation and targeted smear campaigns aimed at undermining their work. The programme was implemented in cooperation with ECAS and supported by the European Commission.

The final activity of our multi-year programme on strengthening organizational resilience to disinformation focused on a strategic discussion among key actors in the field. We met with ten representatives from six organizations in Banská Bystrica to map current stakeholders

and partners in Slovakia and abroad, assess the effectiveness of existing programmes, and reflect on the importance of language used in this area.

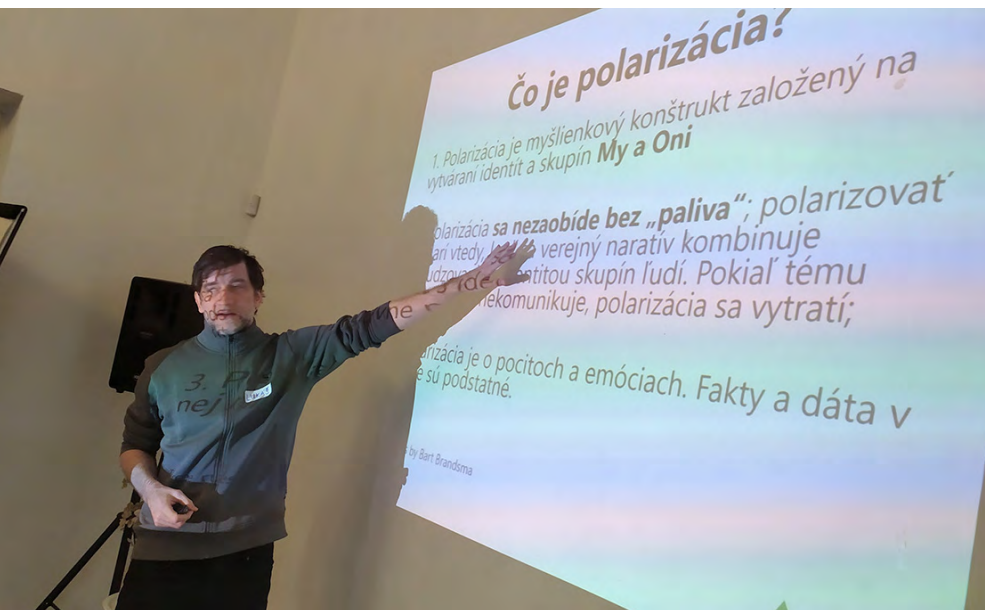
We also contributed to the development of the [Hive Mind Community](#) – an international platform of NGOs focused on digital literacy and resilience – through several blog posts.

*The project is supported by Google.org and led by TechSoup Europe in close collaboration with partners from the TechSoup Global Network, 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.*



## OVERVIEW OF ADDITIONAL ACTIVITIES IN THIS AREA

- In April, we delivered a **workshop on depolarization** as part of an international event connecting academics with civic actors in Ljubljana, Slovenia.
- In May, we facilitated a **workshop on depolarization** for Slovak youth workers in Tatranská Lomnica.



- In May, we participated as **panelists in a discussion** titled “How to Support Meaningful Political Engagement of Young People in a Polarized Society” at an international conference focused on youth work in Leipzig, Germany.
- Throughout May, we conducted a **series of trainings** focused on addressing hate speech and aggression for the Pontis Foundation.

- In June, we took part in a **panel discussion** addressing topics such as how to create environments where different opinion groups can find common ground, how to truly hear what others are saying (rather than projecting our own assumptions onto them), and more. We were joined by insightful contributions from Marina Pavlic, Director of the Serbian organization Kreni-Promeni, and Marcell Lőrincz from the Hungarian organization Subjective Values.
- In June, we led a **training session** focused on depolarization for the Department of Mass Media Communication at UCM in Trnava.
- In August, we conducted a **training session** focused on depolarization for staff members of the National Projects Department at the Ministry of Education of the Slovak Republic.
- In September and October, we facilitated **depolarization workshops** at an international youth workers’ conference in Náměšť nad Oslavou (Czech Republic), as well as for teachers from across Europe at a conference in Bratislava.
- In April and November, we **delivered lectures and facilitated workshops on bridging communities and polarization** at the Light and Salt conference organized by the Evangelical Church of the Augsburg Confession (ECAV), held in Malenovice and Liptovský Ján.
- In November 2025, we led **workshops on conflict framing and creative forms of nonviolent protest** at the international Megaphone 2025 conference in Sarajevo.
- In December, we spoke at an IPčko conference on youth radicalization, contributing a session on how to engage in dialogue with a values-based opponent.
- In November and December, we delivered a **series of three trainings on communication in conflict** for students and staff of the Academy of Performing Arts (VŠMU) in Bratislava.

**WHAT WE AIM TO ACHIEVE**

We believe that a thriving civil society is an essential part of any democratic system. We support diverse civic organizations in fulfilling their missions more effectively and carrying out their work more professionally. In recent years, the social context in which we operate has been changing increasingly rapidly, often making conditions for civil society organizations more challenging. That is why we focus on strengthening both the organizational resilience of NGOs and the personal resilience of people within these organizations, as well as activists in social movements.

This year, we continued our program **Mosaic of Local Change**, through which we provided youth organizations and organizations working with youth from across Slovakia with professional training and expert guidance on active engagement at the local level – from conceptualizing and writing projects and securing funding, through developing strategies for local activism and facilitating dialogue, to achieving change.

The programme focuses, for example, on how to design strategies for achieving positive local change in ways that are inclusive, constructive, participatory, well-communicated, and strategically sound. In 2025, we continued working with the second cohort of 20 organizations. During the year, we delivered four trainings focused on values-based communication, storytelling, participation, and facilitation, and supported 11 small-scale projects with a total of € 25,000.

As part of the project, we also created a **podcast series titled “Life Hack,”** focused on contemporary challenges faced by young people, in collaboration with SME Closer.

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

**The FOREST project**, led by the Transatlantic Foundation in partnership with the Association of Alternative Communities (AKE) in Hungary and PDCS, focuses on strengthening the resilience of civil society organizations across five key areas: legal compliance and institutional resilience, digital security, psychological resilience, communication and advocacy, and fundraising. The project places particular emphasis on supporting small and medium-sized organizations in rural and peripheral regions, for whom we have prepared a series of training sessions and consultations.



## WHAT WE AIM TO ACHIEVE

We advocate for **public decisions on key policy issues to be made through participatory processes**. We educate ourselves and others on which participatory approaches are most appropriate in specific situations, as well as on their limitations. We also aim to experiment with deliberative approaches to public discussion. When addressing current social issues, we seek forms of discussion that allow participants to weigh different, often conflicting views and arguments, while simultaneously reaching an understanding and, where possible, an agreement on what we as a society should do regarding specific issues.



This year, we continued to facilitate the participatory process of developing a methodology to accelerate the deployment of renewable energy sources in Slovakia. The process is coordinated by the Office of the Deputy Prime Minister for the Recovery Plan and the Knowledge Economy. Given that permitting and implementing renewable energy projects is a complex task, it requires cooperation across multiple ministries (including environment, economy, and health) as well as various public authorities. Thanks to the [Climate Coalition](#), which invited us into the process, representatives from the business sector, as well as NGOs working on climate protection, rule of law, and biodiversity, were involved from the outset. This process has led to unique collaborations and new working relationships in the field of energy transition. This year, a draft version was first published in April, followed by the final version of the Methodology for the Development of Wind Energy in the Slovak Republic – Preparation of Acceleration Zones Suitable for Wind Energy Development, after receiving feedback from both the professional and general public.

In the area of wind energy, we facilitated several **public hearings** as part of the Environmental Impact Assessment (EIA) process in the municipalities of Strekov, Žihárec, and Kráľov Brod. In December, we held a **public meeting to discuss the proposed construction of a wind farm in Stupava**, which was convened by the Stupava City Council in response to a petition from Stupava residents. A total of 356 registered participants attended and voted on-site on a motion calling for a local referendum.

For NEDÚ (National Endocrinology Institute), together with local native Michaela Galvánková Smail, we prepared the **final report** from the participatory process for the restoration of the Spa Park in Ľubochňa, which we carried out together during 2023–2024. We also developed one of the key inputs for the upcoming architectural and landscape design brief for the park's restoration – a zoning proposal based on input from local residents, while also respecting heritage conservation requirements.

## ORGANIZATIONAL DEVELOPMENT AND CHANGE

### WHAT WE AIM TO ACHIEVE

Organizations sometimes need a reset. We support processes that bring meaningful change to how they function and evolve. We facilitate strategic meetings, coach leaders, and provide consultations on organizational change to help respond to new challenges and strengthen resilience. Because we are passionate about change, we also help our partners navigate it effectively.

In 2025, we provided consulting and facilitation support to the **Bratislava City Gallery** in developing its Strategic Development Plan through 2030. The process included a focus group with external experts, an analytical phase assessing internal capacities and the external environment, facilitated discussions with leadership and professional staff, and a systematic effort to define the institution's vision, strategic goals, and action plan. The result is a strategic framework that connects the gallery's professional excellence, public accessibility, and social responsibility with concrete development measures for the coming years.

This year, we also supported **Karpatská Nadácia** in its three-year strategic planning process. Our role included facilitating two in-person meetings with both the broader and core teams, providing consultation on stakeholder engagement, and helping shape the final structure of the strategic plan.

This year, we also supported **Domka – the Salesian Youth Association** in a process of organizational change. Based on qualitative interviews with representatives of the organization, key thematic areas were identified and followed by a series of facilitated meetings. As part of the collaboration, we also actively contributed to Domka's General Assembly, where the proposed changes were presented to the membership base and received support from local centers. The cooperation will continue beyond the original agreement into 2026.



We also collaborated with **Inklucentrum – the Center for Inclusive Education** on the development of its strategic plan. This work built on a previous strategic planning process that we had also facilitated. The continuity of these processes allowed us to build on earlier discussions and focus more effectively on key areas for the organization's further development. Another area of cooperation involved the implementation of the EASI project, aimed at supporting the integration of Ukrainian children into schools in the Czech Republic and Slovakia. As part of this project, we facilitated collaboration with Czech partners and supported the monitoring of strategic goals and the delivery of planned outputs.

In another collaboration, we provided consulting services to the **Bratislava City Police**. We conducted a series of diagnostic interviews across all municipal departments in five city districts of Bratislava. These interviews were carried out across different levels of the organizational structure, resulting in a set of recommendations, which we presented and discussed with the leadership of the City Police, with participation from representatives of the City of Bratislava.

## 5 TRAINING AND EDUCATION

### WHAT WE AIM TO ACHIEVE

We fulfill our mission also through training programmes that respond to current topics related to conflict transformation, civic participation, and emerging challenges in education faced by teachers across different types of schools. We also provide **specialized training** for professionals in the public administration and private sector.

In 2025, we continued our collaboration with the Bratislava Zoo. The zoological department completed a series of trainings focused on management and communication skills, as each zoologist is responsible not only for expert work but also for leading several teams.



This year, we also launched a new partnership with the Felix schools in Bratislava. We began by assessing the training needs of management staff and offering a course focused on conducting performance review interviews with employees. The cooperation will continue in 2026 with additional training programmes.

In 2025, we delivered **38 open training sessions** for 394 participants from NGOs, public and state administration, the private sector, as well as individual participants. We continuously strive to innovate and expand our course offerings, incorporating new and relevant topics and approaches that reflect current trends in education.

Our course offerings also attracted a number of institutions for whom we designed **customized training programmes**:

- For the NGO Jeden Rodič, we delivered a series of in-person and online courses focused on team development and staff wellbeing.
- We provided training on working with artificial intelligence tools to a range of institutions and organizations, including the Academy of Performing Arts (VŠMU), Raabe, Eduvalue, Noesis, Inkluscentrum, the Bratislava City Museum (MMB), SAAIC, BESST, Globsec, and others.
- In cooperation with the Municipality of Nitra, we delivered a series of training sessions for municipal staff as well as members of the Youth Parliament in Nitra, focusing on presentation skills and assertive communication.
- For the Bratislava City Gallery (GMB), we conducted a series of trainings on communication skills, and for the Old Town city district, we prepared a training on participatory techniques for local council members.
- For PhD students at the Slovak Academy of Sciences, we delivered a series of courses focused on presentation skills and the effective preparation of presentations. These courses were conducted in English.

# DONORS, CLIENTS AND PARTNERS

Aliancia maďarských stredoškôľakov na Slovensku  
Americké veľvyslanectvo na Slovensku  
Artfórum  
Centrum environmentálnej a etickej výchovy Živica  
Centrum inovatívneho zdravotníctva  
Centrum pre filantropiu  
Centrum pre výskum etnicity a kultúry  
Centrum príležitostí Valaská – ZMR, o.z.  
Centrum včasnej intervencie Bratislava, n.o.  
Cirkevná základná škola s materskou školou Jána Krstiteľa  
Creative Pro  
Croatian Education and Development Network for the Evolution  
of Communication (HERMES)  
Človek v ohrození  
Dare to be Grey, Holandsko  
DEMDIS  
Depaul Slovensko  
Divadlo bez domova  
Domka – združenie saleziánskej mládeže  
ECAS – The European Citizen Action Service  
ECAV – Evanjelická cirkev augsburského vyznania na Slovensku  
EduValue  
Energiepark  
Etnologický ústav AV ČR

Európska komisia  
Frey Services  
Fundacja TechSoup  
Galéria mesta Bratislavy  
Globsec  
Google.org  
Greenpeace Slovensko  
Hlavné mesto Slovenskej republiky Bratislava  
Chcem tu zostať, o.z.  
Iniciatíva Inakosť  
Inklucentrum – Centrum inkluzívneho vzdelávania  
Jeden rodič  
Kancelária verejného ochrancu práv  
Karpatská nadácia  
Kaspian  
Klíma ťa potrebuje  
Klimatická koalícia  
Komisia pre mládež Bratislavskej arcidiecézy  
Mareena  
Markíza Slovakia  
Martinus  
MEMO 98  
Mesto Nitra  
Mesto Stupava  
Mesto Trenčín  
Mestská časť Bratislava-Staré Mesto  
Ministerstvo práce, sociálnych vecí a rodiny SR  
Ministerstvo obrany SR  
Ministerstvo školstva, vedy, výskumu a športu SR

Mládež ulice  
Mladiinfo Slovensko  
Mladiinfo Dolný Kubín  
Možnosť voľby, o.z.  
Múzeum mesta Bratislavy  
Na ceste, s.r.o.  
Nadácia Aevis  
Nadácia otvorenej spoločnosti  
Nadácia Pontis  
Nadácia Slovenskej sporiteľne  
Nadácia Spolu s odvahou  
Nadácia Volkswagen  
Národná banka Slovenska  
Národný endokrinologický a diabetologický ústav  
Národný inštitút vzdelávania a mládeže  
Noesis  
OZ Felix Bratislava  
OZ Klub rómskych aktivistov v SR  
OZ SaUvedom  
OZ Klíma Fokus  
PartnersGlobal, USA  
Platforma rodín detí so zdravotným znevýhodnením  
Platforma rozvojových organizácií – Ambrela  
Platforma pre demokraciu  
Právny inštitút  
Prešovské dobrovoľnícke centrum  
Protimonopolný úrad SR  
Real Estate Consulting  
Rómovia pre budúcnosť – Šanca na lepší život

Rozvojová agentúra Žilinského samosprávneho kraja  
SAIA  
Saleziáni don Bosca-Slovenská provincia  
Seesame  
Skutočne zdravá škola  
Slovenská akadémia vied  
Slovenská akademická asociácia pre medzinárodnú spoluprácu  
SME Closer  
SME SPOLU, o.z.  
Súkromná základná škola BESST  
Transatlantic Foundation  
Trenčín pomáha Ukrajine  
Univerzita sv. Cyrila a Metoda v Trnave  
Úrad na ochranu oznamovateľov protispoločenskej činnosti  
V Lučenci je dobre, o.z.  
V.I.A.C. – Inštitút pre podporu a rozvoj mládeže  
Via Iuris  
VYDRA – Vidiecka rozvojová aktivita  
VYDRA n.o.  
Vysoká škola múzických umení  
Záhrada – Centrum nezávislej kultúry  
Združenie Slatinka  
Združenie STORM  
Zoologická záhrada Bratislava  
Ženské kruhy  
2021  
and many others

# WHO'S WHO IN PDCS 2025

## EXECUTIVE DIRECTOR

Lukáš Zorád

## CHAIRWOMAN OF THE BOARD OF DIRECTORS

Karolína Miková

## DEPUTY DIRECTOR

Anna Zemanová

## CHIEF ADMINISTRATIVE OFFICER

Monika Straková

## PROJECT MANAGERS, TRAINERS AND CONSULTANTS

Bohdan Smieška

Dušan Ondrušek

Filip Vagač

Ivana Ivanová

Adriana Mockovčáková (until 30. 4. 2025)

Ľubica Stanek (until 30. 4. 2025)

## EXTERNAL COLLABORATORS

Katarína Nagy Pázmány

Marie Stracenská

Miroslava Molnár Lachká

Natália Pindrochová

Peter Gušťačík

Zuza Fialová

## FINANCIAL MANAGER ACCOUNTANT

Rastislav Valentovič

Zuzana Kamenická

## CARING FOR FLOWERS AND OUR PREMISES

Katarína Szigeti

## INTERNS

Alexandra Kéryová

Kristína Botlúová

Miriam Straková

Patrícia Gabajová



# PDCS BUDGET IN 2025

As of 31st Dec. 2025, rounded

Balance Sheet	Gross	Adjustment	Nett
<b>Assets</b>			
Long-term tangible assets	124,218	90,374	33,844
Long-term financial assets	55,507		55,507
Inventory			
Short-term accounts receivable	103,215		103,215
Bank accounts	280,514		280,514
Temporary asset accounts	22,782		22,782
<b>Assets Total</b>	<b>586,236</b>	<b>90,374</b>	<b>495,862</b>

## Equity and liabilities

Equity and capital funds	6,200
Earnings	49,731
Retained earnings, Unpaid loss of previous years	229,971
Profit/Loss	19,396
Reserves	0
Long-term liabilities	543
Short-term liabilities	128
Bank loans and loans	0
Temporary liabilities accounts	189,893
<b>Liabilities Total</b>	<b>495,862</b>

Profit and Loss Statement (rounded to Euros)	Activity		For the period ending 31st Dec. 2025
	Nontaxable	Taxable	
<i>Expenditures</i>			
Materials	6,840	567	7,407
Utilities	1,863		1,863
Cost of goods sold			
Maintenance and repairs	3,862	2,349	6,211
Travel	5,661		5,661
Presentation Expenditures			
Other service	142,365	24,093	166,458
Salaries	87,218	36,352	123,570
Mandatory Social Insurance	28,661	13,106	41,767
Mandatory Social Expenditures	4,304		4,304
Real Estate Tax	258	258	516
Other tax and fee expenditures	151	118	269
Exchange rate loss	8,335		8,335
Special costs	9,225	171	9,396
Depreciation of long-term intangible and tangible assets	3,312	1,445	4,757
Contributions provided to other institutions	20,521		20,521
Other expenditures	366		366
Contributions provided to individuals			
<b>Expenditures Total</b>	<b>322,942</b>	<b>78,459</b>	<b>401,401</b>

Revenue			
Sale of services	175,061	67,004	242,065
Sale of goods			
Activation of intra-organisation service			
Interest Revenue	8		8
Exchange rate gain	200		200
Revaluation Gains on Securities	507		507
Donations received from organizations	79,128		79,128
Special revenues			
Other revenues			
Contributions from income tax assignation			
Grants	98,890		98,890
<b>Revenue total</b>	<b>353,794</b>	<b>67,004</b>	<b>420,798</b>
<b>Profit/loss before taxes</b>	<b>30,852</b>	<b>-11,455</b>	<b>19,397</b>
<b>Income tax</b>	<b>1</b>		<b>1</b>
<b>Profit/loss after taxes</b>	<b>30,851</b>	<b>-11,455</b>	<b>19,396</b>



## AUDIT OF FINANCIAL STATEMENTS

The company's financial statements for 2025 were subject to a voluntary audit conducted by the auditing firm D.P.F., spol. s r.o., holder of license no. 442 issued by the Slovak Chamber of Auditors.

The auditor issued the auditor's report on the financial statements on 17 March 2026. The company's financial statements for 2026, which were also subject to a voluntary audit, are not included in this annual report.

The financial statements are filed in the Register of Financial Statements and are publicly available in their full version.

The annual report was not subject to audit. The auditor did not verify its consistency with the financial statements nor assess the information presented in this annual report, as the company is not subject to a statutory audit requirement.

## SPRÁVA NEZÁVISLÉHO AUDÍTORA

Štatutárnemu orgánu PDCS, o.z., Štúrova 13, 811 02 Bratislava

### SPRÁVA Z AUDITU ÚČTOVNEJ ZÁVIERKY

#### Názor

Uspokojili sme audit účtovnej závierky spoločnosti PDCS, o.z. („Organizácia“), ktorá obsahuje súvahu k 31. decembru 2025, 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 2025 a výsledku jej hospodárenia za rok končiaci sa k uvedenému dátumu podľa zákona č. 431/2002 Z. z. o účtovníctve v znení neskorších predpisov (ďalej len „zákon o účtovníctve“).

#### Základ pre názor

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

#### Iná skutočnosť

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

#### Zodpovednosť štatutárneho orgánu za účtovnú závierku

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

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

#### Zodpovednosť audítora za audit účtovnej závierky

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

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podľa medzinárodných auditorských štandardov vždy odhalí významné nesprávnosti, ak také existujú. Nesprávnosti môžu vzniknúť v dôsledku podvodu alebo chyby a za významné sa považujú vtedy, ak by sa dalo odôvodnene očakávať, že jednotlivu 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 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, 17. marca 2026

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