



PDCS 2024 ANNUAL REPORT



The Joy of Learning,
Deliberation and Change ▲

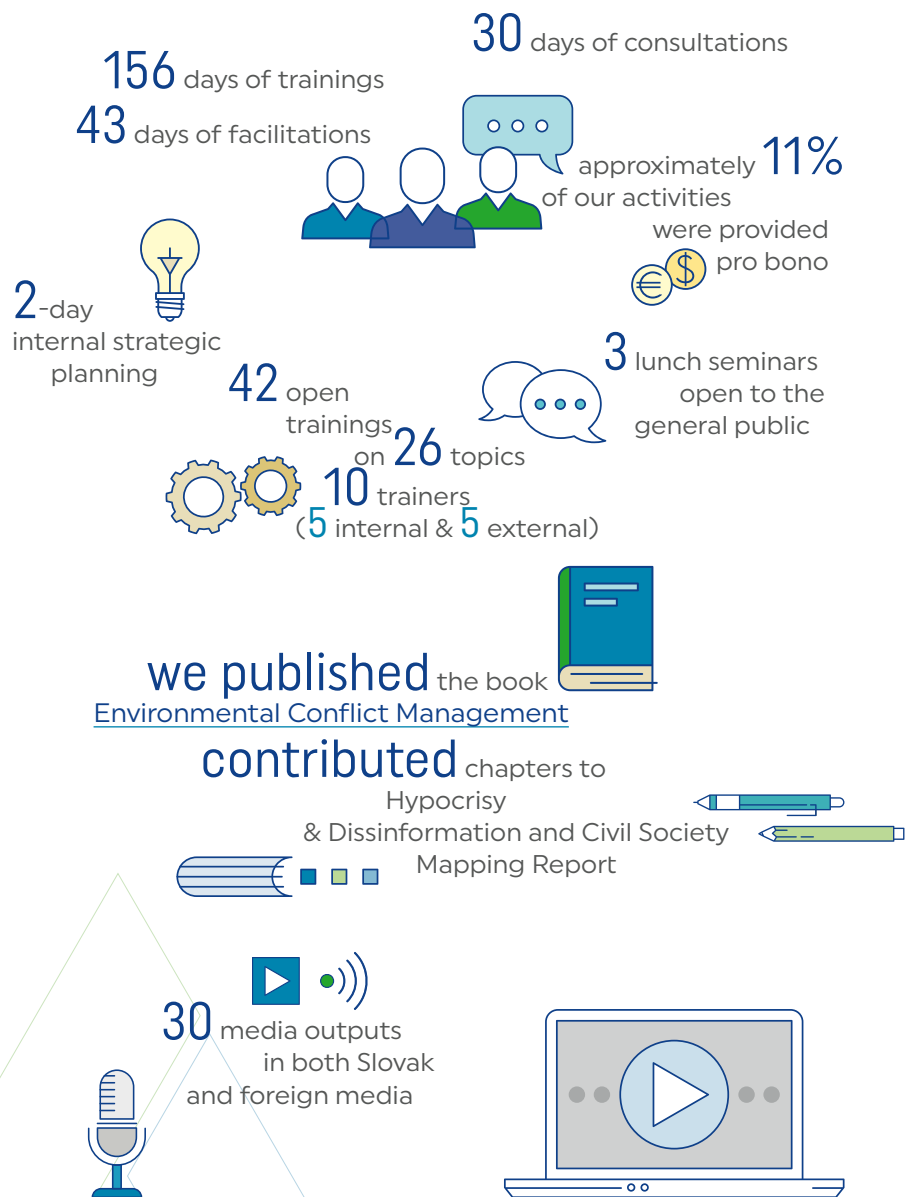


In recent years, at PDCS, we have redirected our main professional objective.

A few years back, concepts such as conflict, escalation and de-escalation, hate speech, violent clashes, horizontal hostility, and the like often appeared in our trainings, consultations, and facilitated meetings. After experiencing societal challenges such as the pandemic, multiple migration crises, and witnessed dehumanizing labelling or the spreading of hoaxes, we understood that focusing solely on unwanted phenomena is not our cup of tea. We decided to face diverse societal issues head-on; to spread practices that lead to mutual respect, mutual listening, and reconciliation between groups. Before groups would once be at each other's throats. They no longer saw each other as partners. In public discussions, "the others" were referred to as opponents, competitors, or adversaries. That's why, in recent years, we have been enriching our courses to educate all about the cultivation of hope and empathy for diversity. To see others as enriching for us all. We must, however, not be afraid to talk about these phenomena. Calmly and respectfully...



PDCS IN NUMBERS 2024



ACTIVITIES IN 2024

A theme that has long unified and guided the activities of PDCS is conflict transformation. We are active around the topic of value conflict not only in Slovakia, but also in Europe, especially in Central Europe, where we strive to connect relevant actors, promote good practice, and bring new methods for depolarization and strengthening the culture of democratic dialogue.





1

CIVIC PARTICIPATION

WHAT WE DO

We implement projects and activities with the aim of strengthening the competences of **civic actors intervening in community and social conflicts** that are based in values. We want to connect civic actors in Slovakia and in Eastern and Central Europe who, like us, are trying to find ways to increase understanding between different actors in social conflicts, whether it be through dialogue (deliberation) or other community or educational activities. Together with these actors, we want to promote the democratic values of freedom, appreciation of diversity in public discourse, as well as a broader sense of responsibility for the world in which we live.

In 2024, we focused primarily on strengthening the ability of cities in preventing violent extremism. We also continued to focus on increasing the information security of Slovak NGOs, and on developing various types of skills in young organizations across Slovakia.

THE POWER OF CITIES III: PREVENTING VIOLENT EXTREMISM AT THE URBAN LEVEL

As part of this program, we continued to work with cities in Central and Eastern Europe to support the prevention of violent extremism at the local – city level. In March, we – in collaboration with the Strong Cities Network and the capital of the Slovak Republic Bratislava – organized an international conference for urban actors involved in the development, implementation and sustainability of multidisciplinary approaches for the prevention of violence in cities. We also participated in a round table between representatives of NGOs in Slovakia and representatives of North American cities (USA and Canada). We prepared several case studies on

the prevention of violence and extremism in cities for the so-called “City Spotlight” (Bratislava, Žilina, Budapest, Nitra, Lviv) and structured interviews for the so-called “Mayoral guide” (Mayor of Bratislava Matúš Vallo, Deputy Mayor of Nitra Miloslav Špoták). Representatives of several cities (Bardejov, Nitra, Žilina, Szombately, Budapest) participated in several world city forums and conferences thanks to the program.

The program was implemented in partnership with the Strong Cities Network.

2 CIVIC ACTORS IN CONFLICT

WHAT WE DO

We believe that a thriving civil society is an essential part of democratic society. We help diverse civil society organizations fulfil their mission and do their work more professionally. In recent years, the social context in which we operate has been changing ever faster, and this often worsens the conditions for the work of civil society organizations. Therefore, we focus on strengthening the organizational resilience of non-profit organizations as well as the personal resilience of people in the organizations, and activists in social movements.

MOSAIC OF LOCAL CHANGE

This year, we have fully launched a program in which we offer youth organizations or organizations working with youth from all over Slovakia the opportunity to receive professional education and expert guidance in active work at the local level. From ideating and writing projects and obtaining financial resources, through preparing local activism strategies and leading dialogue, to achieving change.

In the program we focus, for example, on how prepare a strategy to achieve positive change at the local level so that the activities con-



nect, are constructive, participatory, well-communicated and strategically thought out. In the first round of the program we worked with 19 organizations, implemented 3 trainings (focused on value communication, participation and facilitation). We also supported 10 small projects with a total amount of € 25,000 in a call for small grants, through which successful organizations could implement activities at the local level. You can find the [list and content](#) on our website.

In 2024, after the successful completion of the program for the first cohort of organizations, we launched a second round. Another 20 organizations will go through a similar program. In December, these organizations completed the first training focused on project writing and fundraising. At the same time, we opened and evaluated a new call for small grants, in which we supported another 11 small projects with a total value of € 25,000.

As lecturers, we also conducted 4 trainings for NGOs in 4 different cities in Slovenia, focusing on the topics of negotiation, value communication, organizational resilience, and depolarization.

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 Bohemia, 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)" programme.

DIGITAL ACTIVISM PROGRAM

In cooperation with Techsoup Global Network, we continued work on the digital activism program for civil society, within which we cooperated with 5 non-governmental organizations (Sme Spolu, VIAC, ECAV, Futureg and



Mládež ulice). These organizations gradually engaged in trainings and consultations on the topic of organizational resilience to disinformation and disinformation campaigns, proactive action in communication with the public or clients, increased cybersecurity, the ability to respond to crisis situations, and the incorporation of new technologies (including AI) into the organization's functioning.

In 2024, we organized six trainings and dozens of hours of consultations with experts in the given fields, which included the preparation of cybersecurity plans for individual organizations.

All organizations also received support in the form of small grants in the total cumulative amount of €15,700 for all projects and one collaborative grant in the amount of €9,300 for activities related to information security. As part of the project, we also prepared three quarterly reports of hate narratives in Slovakia and a larger mapping report which involved 12 European countries.

At the end of the year, we co-organized the international **Mega-phone conference** in Bratislava, which was attended by over 130 civic actors from over 15 countries. In addition to organizational and logistical support for the event, we contributed with three expert presentations in three different workshops.

We have also contributed to the development of the **Hive Mind Community** – an international platform of non-governmental organizations interested in digital literacy and resilience.

The project is supported by Google.org and run 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.

POWERED BY THE PEOPLE (PXP)

This year, we collaborated with PartnersGlobal on their project focused on helping activists and their collaborators in nonviolent social movements promoting human rights, social justice, democracy and inclusion within the ecosystem of global social movements. We assisted in the design of Regional Organizing Collectives (ROC) in five regions of the world, the purpose of which was to provide the project with a better understanding of the situation of activists in a particular region and to navigate

the program's priorities within the framework of grant and educational activities. At the same time, we facilitated meetings of the European and Eurasian Regional Organizing Collective.

3 CIVIC PARTICIPATION

WHAT WE DO

We advocate for **public decisions on fundamental public policy issues to be made using participatory processes.**

We educate ourselves and others about which participatory processes are most appropriate in specific situations, but also about their limitations. We want to experiment with forms of applying the deliberative approach in conducting public debate. We look for forms of discussion on current social topics that allow participants to consider different, often conflicting, opinions and arguments and at the same time reach an understanding as well as, possibly, an agreement on what we, as a society, should do on specific issues.

In 2023 and 2024, we led several **public meetings for the City of Trnava to set the city's parking policy.** There was huge interest in the meeting of city officials on the topic; at the same time, some of the residents of Trnava were not positive about the introduction of the parking policy. The aim of the meetings was to provide residents with first-hand information directly from city management, enable residents to discuss with city employees directly responsible for the design of individual parking zones, and to collect residents' comments before the final design of specific zones.

For the National Institute of Endocrinology (NEDÚ), we coordinated a **participatory process** for the renovation of the Spa Park in Ľubochňa. We collected suggestions for the future renovation of this protected park – together with local native Michaela Galvánková Smail – through interviews with local actors and through seminars with primary school pupils. We then prepared a questionnaire for all residents and

visitors. The process is currently being evaluated and we are working on the resulting report.

We facilitated a unique participatory process of creating a **methodology for accelerating renewable energy sources** in Slovakia. The process is under the umbrella of the Office of the Deputy Prime Minister for the Recovery Plan and Knowledge Economy. Since permitting and implementing renewable energy sources is a complex task, it requires the cooperation of several departments (environment, economy, health) and state authorities. Thanks to [the Climate Coalition](#), which invited us to the process, representatives of the business sector, as well as non-governmental organizations focused on climate protection and the rule of law and biodiversity were also involved from the beginning. This process created unique collaborations and new professional relationships in the field of energy transformation. The methodology will be completed in 2025, and we expect further participatory meetings that will ensure a broad professional and public discussion on its final form.



We collaborated with the Trenčín City Hall in creating the **Participation Institute**. We provided mentoring and facilitation support to the new participation coordinators during the participatory processes of two housing blocks (M. Bella and Kvetná). We jointly organized public meetings with discussions, a virtual walk and a questionnaire for residents.

For the city of Malacky, we created a **Cultural Development Strategy** until 2030, also through the use of methods of involving stakeholders and the public.

4 ORGANIZATIONAL DEVELOPMENT AND CHANGE

WHAT WE DO

Sometimes, organizations need a reboot. We help with processes that bring change to their lives and functioning. We facilitate strategic meetings, coach leaders, consult on organizational changes that help respond to new challenges, evaluate programs, and strengthen their resilience. Since we enjoy change, we help our partners manage it too.

In the fall of 2023, we prepared a design and began the strategic planning process for the **Bratislava City Museum (MMB)**. By the end of the year, we and the museum team had completed the exploratory and analytical phase, and had also begun the intervention phase, which we continued throughout 2024. The intervention phase focused on the participatory involvement of key employees in formulating a shared vision, strategic goals, and action plan for the museum. The result of the process is a clear vision and a concrete plan for further development of the institution.

During the first half of 2024 we also intensively cooperated with the **Bratislava Zoo**. Organizational development was primarily focused on the zoological department. Diagnostic interviews with management, zoologists, and breeders helped us prepare a monitoring report with findings and recommendations for changes. These were a combination of steps that

are not difficult and expensive to do and could be implemented almost immediately, but also actions that would require greater investment and relate to a longer time frame. Their implementation will therefore take place gradually.



This year, we facilitated four workshops for the **Municipality of the Capital City of the Slovak Republic Bratislava**, focused on the systematic introduction of accessibility into city projects. The workshops were implemented by the Social Affairs Section in cooperation with experts from the Research and Training Center for Accessible Design CEDA, the Faculty of Architecture and Design of the Slovak University of Technology in Bratislava, and PDCS.

Last year, we participated in several **facilitations, assessments and expert meetings** aimed at supporting dialogue, cooperation and strategic planning. We led a discussion of members of the Association of Corporate Foundations and Endowment Funds (ASFÍN), which is under the umbrella of the Pontis Foundation, and we facilitated a meeting for the ENTER educational program of Slovak Telekom.

We have conducted several **facilitated meetings** for the organization Inakosť and prepared an evaluation for the Free School in Košice.

For the Carpathian Foundation, we moderated a meeting of the members of the Early Care Platform and a meeting of diverse partners, collaborators and involved actors for the **Bratislava Water Company** on the topic of water retention measures. We processed the discussion and created proposals for the focus of possible public policies in this area.

As part of the **DEMO project**, organized by the European Alternatives initiative, we prepared and implemented a two-day meeting of NGOs from EU countries. This project is focused on supporting democracy, participation, elections, mentoring, and community organizing, which aims to strengthen a network of engaged European citizens.

We also led **working meetings** of the Open Culture platform, conducted group interviews for the Institute of Ethnology of the Slovak Academy of Sciences, and facilitated a strategic meeting of the internal team of Slovak Savings Bank. Under the brand SME SPOLU, we engaged in community facilitation and participated in the initiative *Don't get lost in the Trnava Region*, where we designed and implemented a facilitation process for dialogue between a wide range of actors, including public administration, organizations providing leisure activities, school representatives, and students.



5

TRAINING AND EDUCATION

WHAT WE DO

We also fulfil our mission through trainings that respond to current topics related to conflict transformation, civic participation, or new challenges in education faced by teachers in various types of schools. We also provide **specialized training** to public administration and private sector workers.

In 2024, we held up to 42 open trainings for 505 participants from non-governmental organizations, state and public administration, the private sector and individuals. Our course offer also attracted some institutions, for which we prepared **tailor-made education**:

- We conducted a **personal resilience** training for the Mareena civic association,
- For Garden in Banská Bystrica, the courses were on the topics of value communication, **positive narratives** and personal resilience,
- We brought the topic of **Value Conflicts** to students of the Socrates program, Beyond the Horizon,
- Inakosť needed a tailor-made course on the topic of **preparing and conducting meetings**,
- For SAŽP (Slovak Environmental Agency), we prepared and conducted courses on topics such as **environmental conflict management**, argumentation and critical thinking, and persuasive presentation,
- At the end of the year, we implemented a series of courses for the Nitra Municipal Office, whose employees enjoyed our courses on **facilitation** and communication in conflict situations,
- Throughout 2024, we conducted several courses focused on **artificial intelligence**, effective prompting, or how AI can be useful in our work. The courses were implemented both in person and online for the following organizations: Raabe, Ambrella, Carpathian Foundation, SAV (Slovak Academy of Sciences), SAIA.
- During a 3-day meeting of civic actors from 8 countries, we conducted a training on the topic of **“How to deal with online**

hate” in Bratislava and in cooperation with the Hungarian Háver Foundation.

- We brought the topic of **De-polarization and Connecting Communities** to several organizations and institutions: the Department of Social Affairs of the Bratislava City Hall, the organization Mládež ulice, the consortium of organizations working with youth, and trendspotters from YouthWatch. We also held a workshop on this topic at the Edufórum conference in Bratislava, focusing on workers in education.

In 2024, we also began collaborating with **Baterkárň** reuse center to create a program of **continuous informal environmental education** in Slovakia. The program introduces a comprehensive and practical model of year-round education for students in elementary and middle schools (6-15 years old), which is currently lacking in Slovakia. As part of the collaboration, we designed curriculum on topics such as the climate crisis, greenwashing, recycling and responsible entrepreneurship while emphasizing the students themselves, their abilities and autonomy. The goal of the program is to motivate students to actively participate – it emphasizes the importance of involving the educational system in the fight against the climate crisis and in supporting sustainable development. Cooperation on the program will continue in 2025.



DONORS, CLIENTS AND PARTNERS

Alliance of Hungarian High School Students in Slovakia
Bratislava Water Company
Bratislava Zoo
Carpathian Foundation
Carpathian Foundation Hungary
Catholic Pedagogical and Catechetical Center
Center for Environmental and Ethical Education Živica
Center for Research on Ethnicity and Culture
Central Library of the Slovak Academy of Sciences
Church Primary School with Kindergarten of John the Baptist
City of Malacky
City of Nitra
City of Trenčín
City of Trnava
Climate Coalition
Climate Focus
Club of Roma Activists in the Slovak Republic
College of Performing Arts
Dare to be Grey, Netherlands
DEMDIS
Depaul Slovakia
Development Agency of the Žilina Self-Governing Region
Digital Intelligence
Domka – Salesian Youth Association

Dr. Joseph Raabe Slovakia
 EduValue
 eRko – Movement of Christian Children's Communities
 ESET, s.r.o.,
 Eurocluster
 European Center for Non-for-Profit Law Foundation
 European Commission
 Evangelical Church of the Augsburg Confession in Slovakia
 Futureg
 Garden – Center for Independent Culture
 Google.org
 Greenpeace Slovakia
 Haver Informal Jewish Education Foundation
 Heinrich Böll Foundation
 I-Europe
 Inlucentrum – Center for Inclusive Education
 InTYMYta
 Institute for Active Citizenship
 Institute for Strategic Dialogue
 Institute of Ethnology, Academy of Sciences of the Czech Republic
 Institute of Geography of the Slovak Academy of Sciences
 Kobudo Kai
 Laputa
 LITA
 Little Berlin
 Mareena
 match them
 MEMO 98
 Ministry of Defense of the Slovak Republic



Ministry of Education, Science, Research and Sports
 of the Slovak Republic
 Ministry of Investments, Regional Development
 and Informatization of the Slovak Republic
 Ministry of Justice of the Slovak Republic
 Ministry of Labor, Social Affairs and Family
 of the Slovak Republic
 Mládež ulice
 Mladiinfo Dolný Kubín
 Mladiinfo Slovakia
 National Education Center
 National Institute of Endocrinology and Diabetes
 Office of the Public Defender of Rights
 On the road, s.r.o.
 Open Society Foundation
 PartnersGlobal, USA



Platform for Democracy
 Platform of Development Organizations – Ambrela
 Pontis Foundation
 Prešov Volunteer Center
 Private Elementary School of Free Democratic Education
 PS:Events
 Roma for the Future – A Chance for a Better Life
 SAIA
 Seesame
 Senica 2.0
 SK Dental
 Sloga from Slovenia
 Slovak Academy of Sciences
 Slovak Environmental Agency
 Slovak Foundation for UNICEF

Slovak Savings Bank
 Stopa Slovakia
 Strong Cities Network
 STORM Association
 Sytev
 Team Bratislava
 TechSoup Foundation
 The Capital of the Slovak Republic, Bratislava
 The Climate Needs You
 The Otherness Initiative
 Transatlantic Foundation
 Truc Spherique
 United Nations Children's Fund (UNICEF)
 US Embassy in Slovakia
 V.I.A.C. – Institute for Youth Support and Development
 Vagus
 Via Iuris
 Volkswagen Slovakia
 VrábleSiTy
 VYDRA – Rural development activity
 WE ARE TOGETHER
 Whistleblower Protection Office
 Youth Commission of the Bratislava Archdiocese
 and others

WHO'S WHO IN PDCS 2024

EXECUTIVE DIRECTOR

Karolína Miková (until 09/2024)

Lukáš Zorád (from 09/2024)

CHAIRWOMAN OF THE BOARD OF DIRECTORS

Karolína Miková

DEPUTY DIRECTOR

Anna Zemanová



CHIEF ADMINISTRATIVE OFFICER

Monika Straková

PROJECT MANAGERS, TRAINERS AND CONSULTANTS

Dušan Ondrušek

Ivana Ivanová

Adriana Mockovčáková

Ľubica Stanek

Zuza Fialová

Viera Kiseľová

Bohdan Smieška

EXTERNAL COLLABORATORS

Katarína Nagy Pázmány

Miroslava Molnár Lachká

Peter Guštafík

Marie Stracenská

Natália Pindrochová

FINANCIAL MANAGER

Rastislav Valentovič

ACCOUNTANT

Zuzana Kamenická

CARING FOR FLOWERS AND OUR PREMISES

Katarína Szigeti

INTERNS

Daniela Miková

Erik Kollárik

Miriam Straková

Daniela Nousiainen

Kristína Botláčová

Tadeáš Paštinský

PDCS BUDGET IN 2024

As of 31st Dec. 2024, rounded

Balance Sheet	Gross	Adjustment	Nett
Assets			
Long-term tangible assets	124,218	85,617	38,601
Long-term financial assets			
Inventory			
Short-term accounts receivable	35,168		35,168
Bank accounts	246,229		246,229
Temporary asset accounts	43,416		43,416
Assets Total	449,031	85,617	363,414

Equity and liabilities		
Equity and capital funds		6,200
Earnings		49,731
Retained earnings, Unpaid loss of previous years		223,977
Profit/Loss		5,994
Reserves		0
Long-term liabilities		537
Short-term liabilities		4,870
Bank loans and loans		0
Temporary liabilities accounts		72,105
Liabilities Total		363,414

Profit and Loss Statement (rounded to Euros)	Activity		For the period ending 31st Dec. 2024
<i>Expenditures</i>	<i>Nontaxable</i>	<i>Taxable</i>	<i>Total</i>
Materials	13,729	387	14,116
Utilities	2,400	49	2,449
Cost of goods sold			
Maintenance and repairs	3,543	2,091	5,634
Travel	9,490		9,490
Presentation Expenditures			
Other service	182,080	20,963	203,043
Salaries	99,224	35,099	134,323
Mandatory Social Insurance	33,087	11,132	44,219
Mandatory Social Expenditures	4,955		4,955
Real Estate Tax	258	258	516
Other tax and fee expenditures	28		28
Other tax and penalties	16		16
Receivables written-off			
Interest costs	8		8
Exchange rate loss	476		476
Donation received			
Special costs	16,727		16,727
Deficits and damages			
Depreciation of long-term intangible and tangible assets	3,312	1,445	4,757
Contributions provided to other institutions	88,042		88,042
Other expenditures	427		427
Contributions provided to individuals			
Expenditures Total	457,802	71,424	529,226

Revenue			
Sale of services	189	72,595	72,784
Sale of goods			
Activation of intra-organisation service			
Interest Revenue	1		1
Exchange rate gain	1 333		1,333
Donations			
Donations received from organizations	333,209		333,209
Special revenues			
Other revenues			
Contributions from income tax assignment			
Grants	127,909		127,909
Revenue total	462,641	72,595	535,236
Profit/loss before taxes	4,839	1,171	6,010
Income tax		16	16
Profit/loss after taxes	4,839	1,155	5,994

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 súvalu k 31. decembru 2024, 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 2024 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 nesprávosti, 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 nesprávosti účtovnej závierky, či už v dôsledku podvodu alebo chyby, navrhujeme a uskutočňujeme auditorské postupy reagujúce na tieto riziká a získavame auditorské dôkazy, ktoré sú dostatočné a vhodné na poskytnutie základu pre náš názor. Riziko neodhalenia významnej nesprávosti v dôsledku podvodu je vyššie ako toto riziko v dôsledku chyby, pretože podvod môže zahŕňať tajnú dohodu, falšovanie, úmyselné vynechanie, nepravdivé vyhlásenie alebo obídenie internej kontroly.
- Oboznamujeme sa s internými kontrolami relevantnými pre audit, aby sme mohli navrhnúť auditorské postupy vhodné za daných okolností, ale nie za účelom vyjadrenia názoru na efektívnosť interných kontrol Organizácie.
- Hodnotíme vhodnosť použitých účtovných zásad a účtovných metód a primeranosť účtovných odhadov a uvedenie s nimi súvisiacich informácií, uskutočnené štatutárnym orgánom.
- Robíme záver o tom, či štatutárny orgán vhodne v účtovníctve používa predpoklad nepretržitého pokračovania v činnosti a na základe získaných auditorských dôkazov záver o tom, či existuje významná neistota v súvislosti s udalosťami alebo okolnosťami, ktoré by mohli významne spochybniť schopnosť Organizácie nepretržite pokračovať v činnosti. Ak dospejeme k záveru, že významná neistota existuje, sme povinní upozorniť v našej správe audítora na súvisiace informácie uvedené v účtovnej závierke alebo, ak sú tieto informácie nedostatočné, modifikovať náš názor. Naše závery vychádzajú z auditorských dôkazov získaných do dátumu vydania našej správy audítora. Budúce udalosti alebo okolnosti však môžu spôsobiť, že Organizácia prestane pokračovať v nepretržitej činnosti.
- Hodnotíme celkovú prezentáciu, štruktúru a obsah účtovnej závierky vrátane informácií v nej uvedených, ako aj to, či účtovná závierka zachytáva uskutočnené transakcie a udalosti spôsobom, ktorý vedie k ich vernému zobrazeniu.

Bratislava, 20. marca 2025

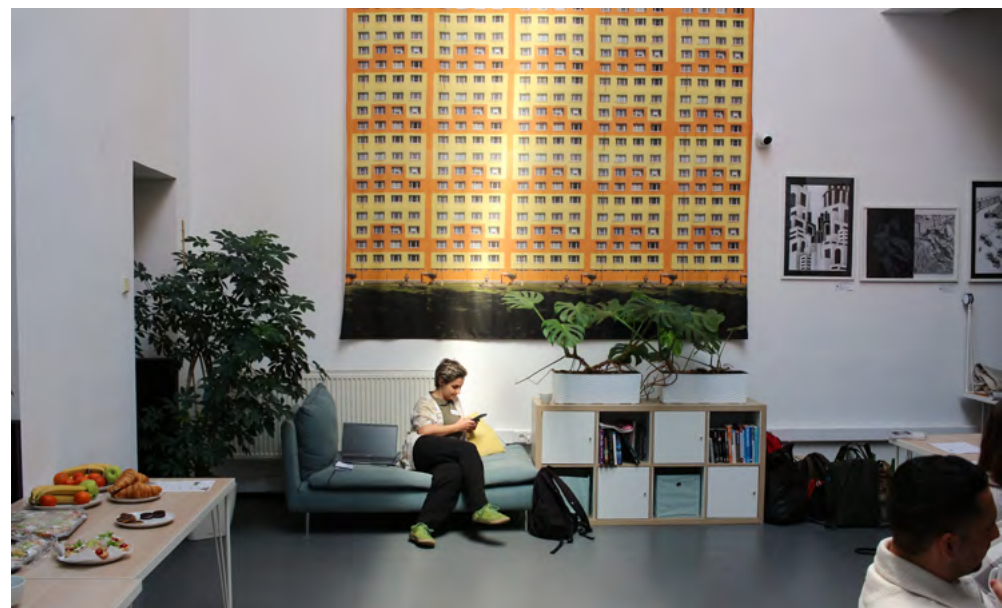
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Černíčová 6, 831 01 Bratislava
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Obchodný register Okresného súdu
Bratislava I, odd. Sro, vl. č. 23006/B

Paula

Ing. Jana Paulenová
Štatutárny audítor
Licencia SKAU č. 442

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PDCS, o.z., Partners for Democratic Change Slovakia

Štúrova 13 / 811 02 Bratislava / Slovakia

phone: +421-2-52 92 50 16 / e-mail: pdcs@pdcs.sk / www.pdcs.sk

