

**CENTRE OF RELIEF  
AND DEVELOPMENT**  
**DIACONIA ECCB**  
Annual Report 2022





## CONTENTS

INTRODUCTION	2
FOREIGN HUMANITARIAN AND DEVELOPMENT COOPERATION	4
HUMANITARIAN AID IN THE CZECH REPUBLIC	10
EDUCATION AND RAISING AWARENESS AT HOME AND SIX OTHER EUROPEAN COUNTRIES	14
FUNDRAISING: DONORS, COLLECTIONS IN 2022	15
SUMMARY LIST OF PROJECTS IN 2022	16
ACKNOWLEDGEMENTS	18
FINANCIAL REPORT	20
INDEPENDENT AUDITOR'S REPORT	37
HOW TO SUPPORT US	42



Project for improving medical and rehabilitation care for people with disabilities in Kenya (Dadaabu) was funded with support from the Ministry of the Interior of the Czech Republic.



## OPENING STATEMENT



Dear Friends,  
you are reading our summary of the year 2022. A year that had brought many changes in global, European and Czech current affairs, notably the Russian invasion of Ukraine, and may have forced us all to view the world through a different lens.

Moreover, the work of our Humanitarian Centre was affected by the aftermath of the summer tornado that had swept over South Moravia the previous summer. We were distributing the final round of the collection to help the affected families, in which we paid out a total of over 23 million crowns to households.

Then, at the end of February, came the events that only a few of us expected which logically influenced the focus of our centre for the rest of the year. All of a sudden, we were watching war footage and crowds of women and children fleeing Ukraine.

On the other hand, we were moved by the wave of solidarity of the people around and wondered how we ourselves could help. Together with the Evangelical Church of Czech Brethren (ECCB) and several other centres of Diaconia, we were involved in coordinating aid for refugees in the Czech Republic. In Ukraine, we immediately provided emergency assistance to our regular partners, such as the House of Mercy, which has been helping homeless seniors in Kiev for a long time. We also formed new partnerships: with the Blago Foundation, with the municipality of Mizhiriya, or with Myrne Nebo with its six large humanitarian canteens that provide hot meals to many people in the war-torn Kharkiv region.

While the world's attention has logically been focused on Ukraine, we tried not to forget other places in the world where aid is still very much needed, despite the decrease in attention from the media. We have traditionally been providing support to Lebanon, where the economic crisis is hitting especially hard on the poorest. In Cambodia, we continued to work hard to connect several villages to potable water. We were able to work in countries that are less accessible, such as Myanmar, and to further support the development of human rights in Vietnam.

Our centre has completed its twelfth year of existence. In many cultures, twelve is a symbolic number, a sign of completeness, of accomplishment. Much work is behind us, and yet, in our field, we can rarely say that our task is completed. So, we keep on looking ahead. We are happy about the growing number of supporters. We are also pleased with the trust given to us by donors, the number of regular donors has increased significantly. Perhaps this is a sign that we are doing our job well. It is also a commitment, perhaps for the next 12 years that we have commenced this year with prayer and your support.

Thank you for being with us.

A handwritten signature in black ink, appearing to read 'Kristina Ambrožová'.

**Mgr. Kristina Ambrožová**

Director of Diaconia ECCB – centre for relief and development

## FOREIGN HUMANITARIAN AND DEVELOPMENT COOPERATION



In the year 2022, our centre carried out relief and development projects in Lebanon, Jordan Cambodia, Vietnam, Myanmar, Bangladesh, Mauritania, Kenya, and of particular importance, Ukraine.

In Ukraine, we focused on helping homeless people in Kiev and nearby, who have long been assisted by The House of Mercy organization. We also participated in helping internally displaced people, mostly from the Roma minority, who found refuge in the partner organization Blago in Uzhhorod. We financially supported the organization Peaceful Heaven of Kharkiv (Myrne Nebo), which operates six large humanitarian canteens in the east of Ukraine, in the cities of Kharkiv, Izium, Kupyansk, Borovo and surrounding areas. We implemented in cooperation with our local partners approximately 10 million CZK worth of aid in Ukraine last year.

The total amount of funds for all our activities abroad reached almost 40 million CZK with the Ministry of Foreign Affairs, the Ministry of the Interior and the Czech Development Agency (ČRA) among the main donors. We have recently been maintaining and consolidating the volume of funds and activities as of the increase between 2019 and 2021.

We have expanded our presence in Cambodia, where we have become one of the main actors of the official Czech development cooperation.

Cooperation on medical projects has also been successful, equipping two provincial health centres and training staff in Mauritania and Kenya under the Medevac

programme with Lutheran World Federation (LWF) being the implementing partner.

We directed a large portion of the 2022 Lenten collection to Ukraine, complementing the main collection for Ukraine announced right after the Russian invasion had begun on February 24, 2022. Furthermore, thanks to the Ministry of Foreign Affairs of the Czech Republic and partly from the contributions of the CCE congregations, we were able to continue to support the community centre Tahaddi in Lebanon from our collection reserves. The centre focuses on pre-school education for children in a socially excluded locality in South Beirut. We moreover succeeded in receiving a significant support of 8 million CZK from the Ministry of Interior and the Aid in Place programme. This has enabled Tahaddi Community Centre to expand its educational activities to include apprenticeships for youth and offer young people the prospect of better employment in the labour market.

Our centre also dedicated its efforts in supporting people in Vietnam on the rights and status of children. Through advocacy activities and specific legal services, we have also contributed to legislative reform in the country. And, as in previous years, we have also been involved in working with Rohingya refugees in Myanmar and Bangladesh, with the help of our partners at Lutheran World Federation (LWF) and RDRS Bangladesh.



## ASIA

## CAMBODIA



## VIETNAM





## MIDDLE EAST

## JORDAN and LEBANON



## EUROPE

## UKRAINE





## OUR WORK IN THE CZECH REPUBLIC



In the context of the war in Ukraine, we focused mainly on supporting the six other Diaconia centres that were actively involved in helping Ukrainian war refugees. In most cases these supported activities were building on already existing services: children's centres, social activation services for families with children, low-threshold clubs or job search support services. The new services focused on teaching Czech or creating safe and welcoming meeting spaces for Czechs and Ukrainians arose. For example, a space called Obýváček was opened by the Diaconia Centre for National Programmes and Services. We were able to support financially the work of the Diaconia centres and some of the ECCB congregations involved, thanks to the donations gained in our public collections from foreign donors, especially Diakonia Katastrophenhilfe and the United Methodist Committee on Relief. In total, our Diaconia provided its services to approximately 4,000 arrivals from Ukraine in 2022 and facilitated financial support for approximately 2,000 refugees housed in ECCB congregations. The amount of funding for this assistance reached 8.5 million CZK.

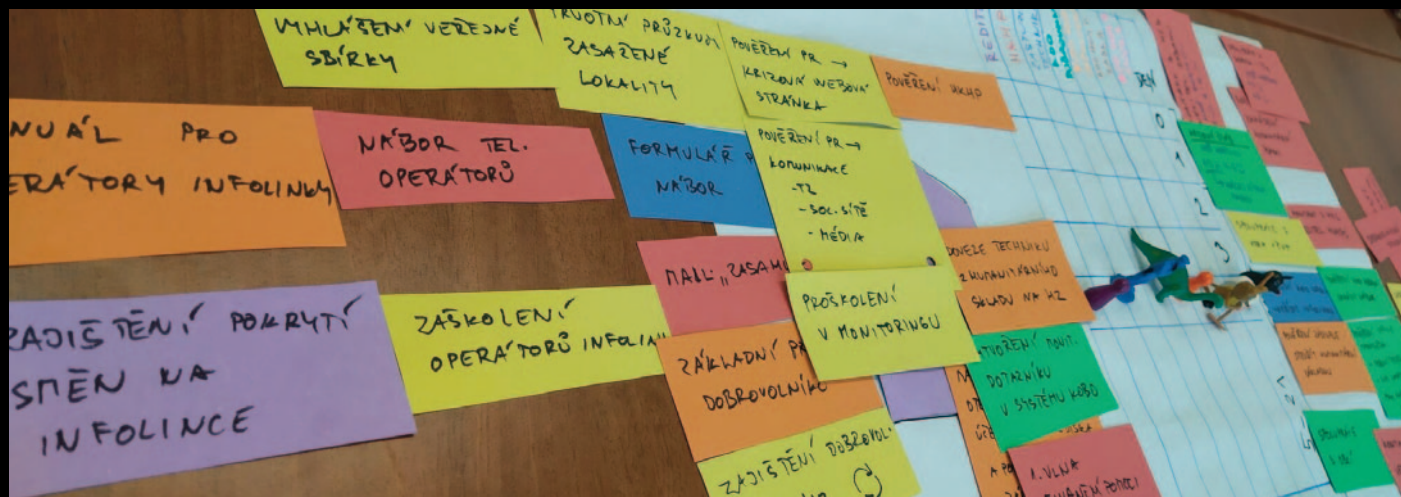
In 2022, we completed the three-year Resilient Municipality project with a total budget of 333,000 EUR, which we implemented thanks to the support of the German Diaconia Katastrophenhilfe. Within this project, we supported four Czech municipalities (Rumburk, Kamýk nad Vltavou, Chodouny and Hrobce) which has repeatedly experienced the floods. The work in municipalities involves preventive measures such as drainage of problematic areas, equipment for volunteer firefighters, upgrading warning systems, and developing digital flood plans, but also work

with local community and raising awareness of the citizens. For example, we prepared project days for children, introducing them to emergencies and how to act safely in such situations. Since last autumn, the Resilient Municipality project continues by the new cycle, in which we are working on preventive measures in four other Czech municipalities.

In the area of volunteering, we continued the project Preparation and volunteering for emergencies. As the name implies, its aim is to prepare volunteers to help in emergencies. In particular, we focused on training so-called key volunteers who will be able to lead our humanitarian bases during such events and coordinate the activities of other volunteers at the emergency site.



## OUR WORK IN THE CZECH REPUBLIC



## OUR WORK IN THE CZECH REPUBLIC





## EDUCATION IN THE CZECH REPUBLIC AND SIX OTHER EUROPEAN COUNTRIES

At the end of June 2022, we successfully finished a three-year project called SDGs and Migration – Multipliers and Journalists Addressing Decision Makers and Citizens in the EU, in which we collaborated with six other partner organisations across Europe. The campaign that accompanied the project throughout was called Faces of Migration. The donor of the project was the European Union through the DEAR Programme



(Development Education and Awareness Raising). The project ran from March 2019 and its total budget was EUR 2 459 560 (of which EUR 696 923 came directly from our centre's budget). The main objective was to raise awareness among the general public about sustainable development



and the topic of migration through workshops, public events, online campaigns and other events.

During the last year, we focused mainly on campaign tools in the area of awareness raising and connecting sustainable development issues, migration and international development cooperation. We have prepared a number of events for young people (among others, as part of the Congress of not only evangelical youth), for the public and political leaders especially at European level. We also supported the journey of the journalist Jiri Pasz who helped us document Diaconia projects in Cambodia and Vietnam and then conveyed his knowledge to the general public. Visit [tvaremigrace.cz](http://tvaremigrace.cz) website for more information.



## FUNDRAISING: DONORS, COLLECTIONS IN 2022

The total amount of funding we have raised under the individual fundraising reached the amount of 16 million crowns in 2022. This amount was raised by our centre primarily from individual donors to support the war-affected Ukraine. In addition, we have continued fundraising focused on raising support for the education of children in Lebanon.

### Fundraising in support of Ukraine

We have opened a fundraising to help the people of Ukraine. opened on the first day of the invasion. In view of the emergency situation, we decided to donate to Ukraine the proceeds from our annual Lenten collection. Thanks to the direct support of individual donors and ECCB congregations, we were able to raise funds to help people affected by the war in Ukraine with a total of over 13 million CZK. From this amount we were able to support the work of our partner organizations that provide temporary accommodation for refugees. We also supported the aforementioned humanitarian canteens in Kharkiv. Part of the aid from the collection also went to support refugees from Ukraine in the Czech Republic, specifically to Diaconia centres, CCE congregations and other smaller NGOs.

### Supporting the Tahaddi Community Centre in Lebanon

In conjunction with the launch of the Lenten collection for Ukraine, we noted the willingness of some ECCB congregations to continue to support the education of children in Lebanon. We also felt this need strongly because of the deep economic crisis that Lebanon is going through and because of which the situation of Syrian refugees in the country has worsened. From the contributions of several congregations and from our collection reserves, we have again managed to send a donation of approximately 400,000 crowns to the Tahaddi Centre to support preschool and school education for children.

We have also published a Lenten cookbook to benefit the same cause, and opened a charity e-shop [pomahejdarkem.cz](http://pomahejdarkem.cz). We have sold over 500 copies of the cookbook. With each additional copy sold through a publisher, we get 10% of royalties, which the author Pavel Drdel donates to Diaconia. In the e-shop, you can also buy hand-sewn products from Lebanon, made in the workshops of the Tahaddi Centre.

### Collection for people affected by the tornado

In 2021, we raised 31,190,000 CZK to help people affected by the tornado in the Czech Republic. With this money we paid out the final round of financial assistance to households in early 2022. We also supported the revitalisation of public spaces in the Hrušky village of with 5.6 million CZK.

### Regular donations

A portion of our fundraising income comes from regular donors. Their number has increased by almost 100%, up to 110 in 2022. Their generosity is also on the rise, with their donations amounting to 863,000 CZK in 2022, which is more than four times higher than the previous year. Such trust both pleases and obliges us.



SUMMARY LIST OF PROJECTS IN 2022

Name of the project	Country	Main donor	Total budget for 2022 (in CZK)
Resilient Community – Contribute to improving community resilience during disasters in the Czech Republic	Czech Republic	Diakonie Katastrophenhilfe	1,820,390
Resilient Community – Disaster preparedness in municipal and community level in the Czech Republic	Czech Republic	Diakonie Katastrophenhilfe	547,005
Emergency awareness in centres of Diaconia ECCB	Czech Republic	Diaconia ECCB	56,500
To improve the preparedness of Diaconia ECCB – CRD to help during emergencies	Czech Republic	Otto per Mille	361,725
Development of volunteer service	Czech Republic	Ministry of the Interior	11,250
Humanitarian aid to Roma refugees from Ukraine	Czech Republic	United Methodist Committee on Relief	239,640
Improving the situation and integration of Ukrainian refugees into local communities in the Czech Republic	Czech Republic	United Methodist Committee on Relief	6,546,633
Support for accommodation of refugees from Ukraine in parish congregations (10. 3. 2022 – 10. 3. 2023)	Czech Republic	Diakonie Katastrophenhilfe	2,412,229
Emergency preparedness	Czech Republic	South Bohemia Region	40,000
Support for emergency preparedness for emergencies in the Ústí Region	Czech Republic	Ústí Region	3,454
Accommodation, material and psychosocial assistance to refugees from Ukraine (14 March 2022 – 30 June 2023)	Czech Republic	People in Need	2,787,602
Preparation for emergencies and volunteering during emergencies	Czech Republic	Ministry of the Interior CZK	120,000
I dedicate time to the countryside – organisation of two events for the Evangelical Youth (1 July 2022 – 31 October 2023)	Czech Republic	Evangelical Church of Czech Brethren	26,800
Support for the preparedness of Diaconia ECCB – CRD to provide humanitarian aid in case of emergencies	Czech Republic	Evangelical Church of Czech Brethren	317,512
Strengthening the resilience of crisis-affected communities in Arakan State, Myanmar	Myanmar	Ministry of Foreign Affairs	5,000,000
Humanitarian support to Rohingya refugees and host communities to improve their living standards and build peaceful coexistence in the Cox's Bazar area of Bangladesh	Bangladesh	Ministry of Foreign Affairs	5,000,000
Comprehensive support to the most vulnerable Syrian households and host communities	Lebanon	Ministry of Foreign Affairs	5,000,000
Improving the psychosocial situation and resilience of refugees and host communities in Zarqa city	Jordan	Ministry of Foreign Affairs	5,000,000

Name of the project	Country	Main donor	Total budget for 2022 (in CZK)
Promotion of human rights through expert cooperation with the Ministry of Internal Security of Vietnam	Vietnam	Ministry of Foreign Affairs	1,510,586
Support to IDPs in Transcarpathian region of Ukraine with emphasis on socially vulnerable and excluded persons	Ukraine	Ministry of Foreign Affairs	6,450,000
WASH sector improvement in Kampong Chhnang Cambodia Province, Cambodia	Ministry of Foreign Affairs / Czech Development Agency		4,500,000
iAGRO – Improving the agricultural value chain in Cambodia province Kampong Speu, Cambodia	Cambodia	Ministry of Foreign Affairs / Czech Development Agency	3,600,000
Improving the quality of medical care and rehabilitation of people with disabilities in a hospital in Dadaab district	Kenya	Ministry of Interior	311,065 (Diaconia's share) (total amount of the project 5,000,000 CZK)
Does it burn you? Promotion of sustainable development issues in the Czech Republic and global contexts to the public	Czech Republic	Czech Development Agency	533,619
World matters – raising awareness of international development cooperation in the context of sustainable production	Czech Republic	Czech Forum for Development Cooperation	1,259,500
SDGs and Migration – Multipliers and Journalists Addressing Decision Makers and Citizens in the EU	Czech Republic, Slovakia, Slovenia, Bulgaria, Greece, Belgium, Italy	European Union – DEAR project	7,098,506



## ACKNOWLEDGMENT

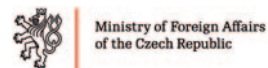
We thank the Synod Council of Evangelical Church of Czech Brethren and the parish congregations of the ECCB for their extraordinary support.



We thank our institutional donors and individual donors who contribute regularly or by single financial contributions.



TRANSITION



MECEVAC czech



Diakonie  
Katastrophenhilfe

otto  
8per  
mille  
CHIESA VALDESE  
UNIONE DELLE CHIESE METODISTE E VALDESE



diakóniai központ  
ústredie diakonie

South Bohemia

We would like to thank all small and major corporate donors.



SIEMENS



OSTRAVA!!!



Autodráb



Raben



For their support in promoting the Lenten collection for Lebanon we thank our ambassadors:

Radim Fiala, Pavel Drdel, Dana Morávková, Daniela Písařovicová, Vlastina Svátková and the auction portal OriginalArte and Smart Press publishing house.

OriginalArte  
AUKČNÍ PORTÁL



We thank our partners in the Czech Republic and beyond.



actalliance



act:onaid



We thank the municipalities that cooperated with us:

Hrobce • Chodouny • Kamýk nad Vltavou • Rumburk

Thank you to our entire team of colleagues, who contributed to the development of our centre in 2022.

Kristina Ambrožová  
Radka Balková  
Blanka Čeňková  
Ivana Dingová  
Jarmila Dvořáková  
Stanislav Flekač  
Darina Chodorová  
Nikola Korčáková  
Eva Kubištová  
Silvie Ledinská  
Štěpán Mihule  
Michaela Minasová  
Josef Neudeker  
Veronika Nožínová  
Kristýna Poláková  
Vladimír Procházka  
Socheta Sam  
Erik Siegl  
Zuzana Spilková  
Kamila Šimková  
Zdeňka Štětková  
Michaela Vacková  
Martina Wolfová  
Miroslava Zvolánková

We thank the volunteers, who helped us in 2022, and to all those who participated in humanitarian aid in the context of the Russian invasion of Ukraine.



# FINANCIAL REPORT

## FINANCIAL REPORT

Our team consisted of 15 employees (average number of registered physical persons), or 13 employees (average registered recalculated number of employees). 8 people employed on the employment agreement and one person on Agreement on working activity.

Costs 2022	In CZK
Consumed purchases	3,927,739.09
Services	40,664,459.99
(of which direct project support 33,331,081.85)	
Personnel costs	9,888,653.58
Taxes and fees	40,740.30
Other costs	13,728,006.69
(of which donations provided 13,531,244.97)	
Depreciation, assets sold, provisions	22,860.00
Contributions made	283,442.25
Income tax	49,020.00
COSTS total	68,604,921.90

Revenue 2022	In CZK
Revenue from own performance and goods	811,377.98
Other revenue	2,165,007.50
(of which Fund Settlement 2,087,445.55)	
Contributions received (domestic and foreign donations)	18,670,966.11
Operating subsidies	47,467,414.49
REVENUE total	69,114,766.08
Profit in economic activities	509,844.18



BALANCE SHEET

as at 31. 12. 2022 (in whole thousands CZK)

Label	ASSETS	row no.	State of day 1 of acc. period	State of last day of acc. period	
a		b	c	1	2
A.	Total long-term assets	Sum of A.I. to A.IV.	1	143	120
A. I.	Total intangible fixed assets	Sum of A.I.1. to A.I.7.	9		
A. I. 1.	Intangible research and development results	(012)	2		
A. I. 2.	Software	(013)	3		
A. I. 3.	Appraisable rights	(014)	4		
A. I. 4.	Small long-term intangible assets	(018)	5		
A. I. 5.	Other long-term intangible assets	(019)	6		
A. I. 6.	Unfinished long-term intangible assets	(041)	7		
A. I. 7.	Deposits provided for long-term intangible assets	(051)	8		
A. II.	Total long-term intangible assets	Sum of A.II.1. to A.II.10.	20	559	559
A. II. 1.	Land	(031)	10		
A. II. 2.	Works of art, objects and collections	(032)	11		
A. II. 3.	Buildings	(021)	12		
A. II. 4.	Material chattel personal and their files	(022)	13	559	559
A. II. 5.	Producer units of permanent vegetation	(025)	14		
A. II. 6.	Adult animals and their groups	(026)	15		
A. II. 7.	Small long-term tangible assets	(028)	16		
A. II. 8.	Other long-term tangible assets	(029)	17		
A. II. 9.	Unfinished long-term tangible assets	(042)	18		
A. II. 10.	Deposits provided for long-term tangible assets	(052)	19		

Label	ASSETS	row no.	State of day 1 of acc. period	State of last day of acc. period	
a		b	c	1	2
A. III.	Total long-term financial assets	Sum of A.III.1. to A.III.6.	28		
A. III. 1.	Shares- controlled or controlling company	(061)	21		
A. III. 2.	Shares – significant influence	(062)	22		
A. III. 3.	Debt securities held to maturity	(063)	23		
A. III. 4.	Loans to organizational items	(066)	24		
A. III. 5.	Other long-term loans	(067)	25		
A. III. 6.	Other long – term financial assets	(069)	26		
A. IV.	Total depreciation of long-term assets	Sum of A.IV.1. to A.IV.11.	40	-416	-439
A. IV. 1.	Depreciation to long-term research and development results	(072)	29		
A. IV. 2.	Depreciation to software	(073)	30		
A. IV. 3.	Depreciation to appraisable rights	(074)	31		
A. IV. 4.	Depreciation to long-term intangible assets	(078)	32		
A. IV. 5.	Depreciation to other long-term intangible assets	(079)	33		
A. IV. 6.	Depreciation to constructions	(081)	34		
A. IV. 7.	Depreciation to independent tangible chattel personal and sets of tangible chattel personal	(082)	35	-416	-439
A. IV. 8.	Depreciation to producer units of permanent vegetation	(085)	36		
A. IV. 9.	Depreciation to basic herds and draught animals	(086)	37		
A. IV. 10.	Depreciation to small long-term tangible assets	(088)	38		
A. IV. 11.	Depreciation to other long-term tangible assets	(089)	39		



Label	ASSETS	row no.	State of day 1 of acc. period	State of last day of acc. period	
a		b	c	1	2
B.	Total short-term assets	Sum of B.I. to B.IV.	41	21,822	21,016
B. I.	Total stocks	Sum of B.I.1. to B.I.9.	51		586
B. I. 1.	Material in stock	(112)	42		
B. I. 2.	Material on the way	(119)	43		
B. I. 3.	Work in progress	(121)	44		
B. I. 4.	Semi-finished products of own production	(122)	45		
B. I. 5.	Products	(123)	46		
B. I. 6.	Young and other animals and their groups	(124)	47		
B. I. 7.	Goods in stock in shops	(132)	48		586
B. I. 8.	Goods on the way	(139)	49		
B. I. 9.	Deposits provided for supplies	(314)	50		
B. II.	Total receivables	Sum of B.II.1. to B.II.19.	71	20	199
B. II. 1.	Clients	(311)	52	2	60
B. II. 2.	Collection bills	(312)	53		
B. II. 3.	Receivables from discounted securities	(313)	54		
B. II. 4.	Operational backups provided	(314)	55	13	2
B. II. 5.	Other receivables	(315)	56		
B. II. 6.	Receivables from employees	(335)	57		10
B. II. 7.	Receivables from the soc. security and health insurance	(336)	58		
B. II. 8.	Income tax	(341)	59		
B. II. 9.	Other direct tax	(342)	60		
B. II. 10.	VAT	(343)	61		

Label	ASSETS	row no.	State of day 1 of acc. period	State of last day of acc. period	
a		b	c	1	2
B. II. 11.	Other fees and taxes	(345)	62		
B. II. 12.	Claims for subsidies and other settlements with the state budget	(346)	63		
B. II. 13.	Claims for subsidies and other settlements with the budget of the bodies of territorial self-governing units	(348)	64		
B. II. 14.	Receivables from associates in the company	(358)	65		
B. II. 15.	Receivables from fixed term operations and options	(373)	66		
B. II. 16.	Receivables from issued bonds	(375)	67		
B. II. 17.	Other receivables	(378)	68	5	127
B. II. 18.	Estimated assets	(388)	69		
B. II. 19.	Adjustment to receivables	(391)	70		
B. III.	Total short-term financial property	Sum of B.IV.1. to B.IV.2..	80	19,859	13,186
B. III. 1.	Financial means in till	(211)	72	96	129
B. III. 2.	Tokens of value	(213)	73		
B. III. 3.	Financial means in accounts	(221)	74	19,763	13,057
B. III. 4.	Property securities for trade	(251)	75		
B. III. 5.	Debt securities for trade	(253)	76		
B. III. 6.	Other securities	(256)	77		
B. III. 7.	Money on the way	(261)	79		
B. IV.	Other assets in total	Sum of B.IV.1. to B.IV.2	84	1,943	7,045
B. IV. 1.	Costs of future periods	(381)	81		
B. IV. 2.	Income of future periods	(385)	82	1, 943	7,045
	Total assets	Sum of A. to B.	85	21,965	21,136



Label	LIABILITIES	row no.	State of day 1 of acc. period	State of last day of acc. period	
a		b	c	3	4
A.	Own resources in total	Sum of A.I. to A.II.	86	17,550	13,989
A. I.	Total property	Sum of A.I.1. to A.I.3.	90	17,550	13,479
A. I. 1.	Own property	(901)	87		
A. I. 2.	Funds	(911)	88	17,550	13,479
A. I. 3.	Valuation differences from revaluation of financial assets and liabilities	(921)	89		
A. II.	Total business management	Sum of A.II.1 to A.II.3.	94		510
A. II. 1.	Business management bill	(963)	91	x	510
A. II. 2.	Business management result in the approval process	(931)	92		x
A. II. 3.	Undivided earnings, unpaid loss of past years	(932)	93		
B.	Foreign sources in total	Sum of B.I. to B.IV.	95	4,415	7,147
B. I.	Total reserves	Value B.I.1.	97		
B. I. 1.	Reserves	(941)	96		
B. II.	Total long-term obligations	Sum of B.II.1. to B.II.7.	105		
B. II. 1.	Long-term loans	(951)	98		
B. II. 2.	Issued bonds	(953)	99		
B. II. 3.	Rent obligations	(954)	100		
B. II. 4.	Long-term advances received	(955)	101		
B. II. 5.	Long-term bills for payment	(958)	102		
B. II. 6.	Estimated liabilities	(389)	103		
B. II. 7.	Other long-term obligations	(959)	104		
B. III.	Total short-term obligations	Sum of B.III.1. to B.III.23.	129	1,837	951
B. III. 1.	Suppliers	(321)	106	1	26
B. III. 2.	Bills for payment	(322)	107		
B. III. 3.	Received deposits	(324)	108	8	
B. III. 4.	Other obligations	(325)	109		8
B. III. 5.	Employees	(331)	110	447	523
B. III. 6.	Ostatní obligations towards employees	(333)	111	30	
B. III. 7.	Obligations to social and health insurance companies	(336)	112	241	285

Label	LIABILITIES	row no.	State of day 1 of acc. period	State of last day of acc. period	
a		b	c	3	4
B. III. 8.	Income tax	(341)	113		49
B. III. 9.	Other direct tax	(342)	114	41	52
B. III. 10.	VAT	(343)	115	16	
B. III. 11.	Other fees and taxes	(345)	116		
B. III. 12.	Obligations to the state budget	(346)	117	552	
B. III. 13.	Obligations to the budget of the bodies of local self-governing units	(348)	118		
B. III. 14.	Obligations on subscribed unpaid securities and interests	(367)	119		
B. III. 15.	Obligations to associates in company	(368)	120		
B. III. 16.	Obligations from fixed term operations and options	(373)	121		
B. III. 17.	Other obligations	(379)	122	501	
B. III. 18.	Short-term credits	(231)	123		
B. III. 19.	Discount credits	(232)	124		
B. III. 20.	Issued short-term bonds	(241)	125		
B. III. 21.	Own bonds	(255)	126		
B. III. 22.	Estimated liabilities	(389)	127		
B. III. 23.	Other short-term financial assistance	(249)	128		

Label	LIABILITIES		row no.	State of day 1 of acc. period	State of last day of acc. period	
a			b	c	3	4
B. IV.	Other liabilities in total	Sum of B.IV.1. to B.IV.2.	133	2,578	6,196	
B. IV. 1.	Expenditure of future periods	(383)	130	30	3,878	
B. IV. 2.	Income from future periods	(384)	131	2,548	2,318	
Total liabilities		Sum of A. to B.	134	21,965	21,136	



PROFIT AND LOSS STATEMENT

as to 31. 12. 2022 (in whole thousands CZK)

Designation TEXT		Line number	Activity		Total
			Main 5	Economic 6	
A.	Costs	1			
A. I.	Purchases and services consumed	2	44,054	538	44,592
A. I. 1.	Consumption of materials, energy and other non-stored supplies	3	3,525	5	3,530
A. I. 2.	Goods sold	4		398	398
A. I. 3.	Repairs and maintenance	5	73		73
A. I. 4.	Travel expenses	6	1,151		1,151
A. I. 5.	Representation expenses	7	19	2	21
A. I. 6.	Other services	8	39,286	133	39,419
A. II.	Changes in inventories of own operations and capitalisation	9			
A. II. 7.	Change in stocks of own activities	10			
A. II. 8.	Activation of materials, goods and inter-organisational services	11			
A. II. 9.	Activation of fixed assets	12			
A. III.	Personnel costs	13	9,889		9,889
A. III. 10.	Payroll costs	14	7,248		7,248
A. III. 11.	Statutory social security	15	2,414		2,414
A. III. 12.	Other social insurance	16			
A. III. 13.	Statutory social charges	17	227		227
A. III. 14.	Other social costs	18			
A. IV.	Taxes and charges	19	41		41
A. IV. 15.	Taxes and charges	20	41		41
A. V.	Other costs	21	13,728		13,728
A. V. 16.	Contractual fines, default interest, other fines and penalties	22	1		1
A. V. 17.	Write-off of bad debts	23			
A. V. 18.	Interest expense	24			
A. V. 19.	Exchange losses	25	71		71
A. V. 20.	Donations	26	13,531		13,531
A. V. 21.	Losses and damages	27			
A. V. 22.	Other other expenses	28	125		125
A. VI.	Depreciation, assets sold, creation and use of provisions and valuation allowances	29	23		23
A. VI. 23.	Depreciation of fixed asset	30	23		23
A. VI. 24.	Fixed assets sold	31			

Designation TEXT		Line number	Activity		Total
			Main 5	Economic 6	
A. VI. 25.	Securities and shares sold	32			
A. VI. 26.	Materials sold	33			
A. VI. 27.	Creation and use of provisions and valuation allowances	34			
A. VII.	Contributions made	35	283		283
A. VII. 28.	Contributions provided and contributions accounted for between organisational units	36	283		283
A. VIII.	Income tax	37		49	49
A. VIII. 29.	Income tax	38		49	49
	Total costs	39	68,018	587	68,605
B.	Revenue	40			
B. I.	Operating subsidies	41	47,467		47,467
B. I. 1.	Operating subsidies	42	47,467		47,467
B. II.	Contributions received	43	18,386	285	18,671
B. II. 2.	Inter-organisational contributions received	44			
B. II. 3.	Contributions received (donations)	45	4,810	285	5,095
B. II. 4.	Membership fees received	46	13,576		13,576
B. III.	Revenue from own services and goods	47		812	812
B. IV.	Other revenue	48	2,165		2,165
B. IV. 5.	Contractual fines, default interest, other fines and penalties	49			
B. IV. 6.	Payments for write-offs of receivables	50			
B. IV. 7.	Interest income	51	2		2
B. IV. 8.	Exchange gains	52	62		62
B. IV. 9.	Settlement of funds	53	2,087		2,087
B. IV. 10.	Other other income	54	14		14
B. V.	Proceeds from the sale of assets	55			
B. V. 11.	Proceeds from the sale of intangible and tangible fixed assets	56			
B. V. 12.	Proceeds from the sale of securities and shares	57			
B. V. 13.	Revenue from the sale of materials	58			
B. V. 14.	Proceeds from short-term financial assets	59			
B. V. 15.	Proceeds from non-current financial assets	60			
	Total revenue	61	68,018	1,097	69,115
C.	Profit or loss before tax	62		559	559
D.	Profit or loss after tax	63		510	510



APPENDIX TO FINANCIAL STATEMENTS for the calendar year 2022

numerical data are given in CZK

Closing date of annual accounts:	31 December 2022
Current accounting period:	01.01.2022 – 31.12.2022
Previous accounting period:	01.01.2021 – 31.12.2021
I. General information	
Entity:	Diaconia ECCB – Centre of Relief and Developoment (hereinafter referred to as 'Diaconia ECCB – CRD')
Registered office:	Belgická 374/22, 120 00 Praha 2 – Vinohrady
ID NO:	73635383
Legal form and registration:	A legal entity established under Act No. 3/2002 Coll., on Churches and Religious Societies, as amended, registered in the register of legal entities established by registered churches, kept by the Ministry of Culture of the Czech Republic under the registration number 9-299/2011-37936 on 1 January 2011.
Founder:	Diaconia of the Evangelical Church of Czech Brethren, seated at Belgická 374/22, 120 00 Praha 2 – Vinohrady, ID No.: 45242704.
Statutory body Diaconia ECCB – CRD:	Board of Trustees. Members of the Board of Trustees as of 31 December 2022 — Mgr. Kristina Ambrožová, Chairman of the Board of Trustees (Director) — Mgr. Martina Wolfová, MBA —Mgr. Erik Siegl, Ph.D. The statutory body of Diaconia ECCB – CRD is the Board of Trustees. The Chairman of the Board of Trustees and another member of the Board of Trustees act and sign on behalf of Diaconia ECCB – CRD in all matters falling within the exclusive competence of the Board of Trustees.
Director of ECCB – CRD–:	Mgr. Kristina Ambrožová According to the statute, the Director is authorized and registered in the register of legal entities — Diaconia ECCB – CRD, maintained by the Ministry of Culture — as the person who manages and performs legal acts in the daily activities of Diaconia ECCB – CRD and is authorized to act and sign independently in these matters.

Supervisory Board of Diaconia ECCB – CRD:	According to the statutes, Diaconia ECCB – CRD has a supervisory body – the Supervisory Board, which has 5 members and 2 alternates. As of 31 December 2022, the members of the Supervisory Board were: Mgr. Mgr. Jana Šarounová – Chairwoman, members – Eva Zadražilová, Dana Tomášová, Martin Balcar, Jaromír Plíšek and alternates – Jiří Hofman and Tereza Matějková.
Mission and purpose of Diaconia ECCB – CRD	
The basic mission of Diaconia ECCB – CRD is to provide non-profit (generally beneficial) services:	
MAIN ACTIVITY:	
— organizing, providing and delivering humanitarian aid during natural or industrial disasters abroad,	
— foreign development aid,	
— organising, providing and delivering humanitarian aid in the event of natural or industrial disasters in the Czech Republic,	
— implementation of awareness-raising campaigns in the field of the Centre’s subject of activity,	
— cooperation with other organisations in the field of development and humanitarian aid.	
Economic activities	
Diaconia ECCB – CRD is entitled to carry out the following secondary economic activity, the subject of which is production, trade and services not listed in annexes 1 to 3 of the Trade Licensing Act.	
FIELDS OF ACTIVITY:	
— publishing activities, polygraphic production, bookbinding and copying work	
— mediation of trade and services,	
— wholesale and retail trade,	
— translation and interpreting activities,	
— administrative administration services and services of an organisational and economic nature,	
— operation of a travel agency and guide activities in the field of tourism	
— operation of cultural, educational and entertainment facilities, organisation of cultural productions, entertainments, exhibitions, fairs, shows, sales and similar events	
— production, trade and services not elsewhere classified.In the main activity, Diaconie ECCB – CRD achieved a revenue of 0.00 CZK for the year 2022 and 811,377.98 CZK from economic activity (of which Revenue from services amounted to 173,352.00 CZK and revenue from goods sold amounted to 638,025.98 CZK) and Domestic donations received for economic activity amounted to 285,410.00 CZK (donated unsold paintings and products recorded as of 31 December 2022 in the warehouse).	
Indirect costs of 21,535.00 CZK were charged to the economic activity (calculated as a percentage of economic activity income/operating activity income, and applying this percentage to the remaining undistributed overhead costs of the organisation for 2022).	



I. Used accounting methods, principles and valuation techniques

Valuation method for individual items of assets and liabilities

The following items from the assets and liabilities are used in the activities of Diaconia ECCB – CRD and are valued:

- tangible fixed assets – acquired by purchase – at cost – acquired by donation – replacement cost
- receivables – nominal value
- cash – nominal value
- liabilities – nominal value.

Method of determining depreciation on assets and method of determining fair value

Fixed tangible assets include items with an acquisition or reproduction cost of >40 thousand CZK from previous years, from 2021 onwards in the price >80 thousand CZK. In intangible fixed assets, rights or software etc. would be recorded at a purchase price > 60 thousand CZK. Other items – small tangible assets – are expensed directly when acquired. Therefore, small intangible or tangible fixed assets are not recorded in the balance sheet accounts. Small tangible and intangible fixed assets are recorded in off-balance sheet accounts.

The exception to this is a property implemented from Cambodian projects, which is charged directly to consumption of materials in account 501900.

These assets are transferred to the ownership of the Cambodian partner organisation during the lifetime of the projects. Diaconia ECCB – CRD owns depreciated assets Tiguan car (depreciation set by the accountant for 7 years), accounting depreciation 22,860.00 CZK.

In 2022, no assets were recorded that were temporarily below book value and should be subject to a valuation allowance in the financial statements as at 31 December 2022. No valuation allowance was made in previous accounting periods either.

Diaconia ECCB – CRD does not own any assets (non-current financial assets) or liabilities that should be revalued to fair value at the balance sheet date and therefore does not recognise any valuation differences.

Changes in valuation, depreciation and amortisation with quantification of effects on profit or loss

There were no changes to the valuation of any assets in 2022.

Changes in accounting policies and arrangement of items in the financial statements

No changes have been made to the layout of the financial statements as at 31 December 2022. The year-on-year figures reported are fully comparable.

Method of currency conversion into Czech crowns

During the year, at the exchange rate at the date of the accounting event (according to the exchange rate ticket from the previous day – the rate announced by the CNB), i.e. at the Czech National Bank daily rate. As at 31 December, the resultant translation of cash in hand and on current account and the balance sheet translation at the CNB rate of exchange of receivables and payables recorded in foreign currencies are carried out. As at 31 December 2022, Diaconia ECCB – CRD recorded liabilities in foreign currencies and recognised exchange rate differences on translation of these liabilities in the result.

III. Supplementary information to the balance sheet and profit and loss account

Tangible fixed assets

The cost of property, plant and equipment as at 31 December 2022 was 559,122.72 CZK.

Long-term fixed financial assets

Diaconia ECCB – CRD does not own any fixed financial assets.

Number of employees and personnel costs

15 employees (average number of registered physical persons);  
13 employees (average registered recalculated number of employees), 8 people employed on the employment agreement (EA) and one person on agreement on working activity (AWA).

The total wage costs amounted to 7,243,979.00 CZK (of which HPP wages amounted to 7,063,167.00 CZK, EA wages amounted to 91,200.00 CZK, AWA wages amounted to 89,612.00 CZK), as well as health insurance for the employer amounting to 643,896.00 CZK and social insurance for the employer amounting to 1,774,289.00 CZK.

Remuneration provided to the members of the statutory and supervisory bodies

Diaconia ECCB – CRD did not provide any remuneration to the members of the administrative and supervisory boards.

Total current receivables from customers

Diaconia ECCB – CRD did not provide any remuneration to the members of the Management Board or the Supervisory Board.

	as at 1. 1. 2022	as at 31. 12. 2022
Total current receivables from customers:	1,700.00 CZK	59,98.00 CZK
of which:	–	–
– within the due day	–	59 98.00 CZK
– after the due day	1 700,00 CZK	–
of which overdue:	–	–
– within 30 days	1 700,00 CZK	–
– more than 30 to 180 days	–	–
– more than 180 days to 360 days	–	–
– more than 360 days	–	–

	as at 1. 1. 2022	as at 31. 12. 2022
Total current liabilities to suppliers:	1 500,00 CZK	33 671,71 CZK
of which:	–	–
– within the due day	–	21,690.16 CZK
– after the due day	1,500.00 CZK	11,981.55 CZK
of which overdue:	–	–
– within 30 days	–	11,981.55 CZK
– more than 30 to 180 days	–	–
– more than 180 days to 360 days	–	–
– more than 360 days	–	–

Receivables and payables recorded as at 31 December 2022 have already been paid in full at the time of preparation of the financial statements.

Liabilities from social security and health insurance premiums and tax liabilities

Diaconia ECCB – CRD pays all its public liabilities when they fall due. Insurance liabilities as at 31/12/2022 in the amount of 285,371.00 CZK are liabilities of Diaconia ECCB – CRD for the month of 12/2022 paid in 01/2023 (of which social 198,896.00 CZK and health 86,475.00 CZK). The recognised tax liability at 31/12/2022 corresponding to the 12/2022 payroll tax liability is 51,842.00 CZK.

Liabilities not accounted for in the accounts and not included in the balance sheet

Diaconia ECCB – CRD has no liabilities not accounted for in the accounts.

Grants received

Total subsidies for the year 2022 amounted to 47,467,414.49 CZK. Of this amount, 40,325,455.00 CZK came from the state budget of the Czech Republic (Ministry of Foreign Affairs, Ministry of Interior, Czech Development Agency), 43,453.60 CZK from the regions and 7,098,505.89 CZK from the EU. The subsidies were used for the specified purposes and any refunds not incurred in 2022 would have been made by 15 February 2023 at the latest. By the same date, the financial settlement of the subsidies from the state budget of the Czech Republic was made. In February 2023, the Annual Reports on the implementation of the project were submitted to the providers of the subsidies from the Czech Development Agency and the Ministry of Foreign Affairs of the Czech Republic. Grants from other entities (e. g. regions) were also settled in due time. A detailed overview of the projects is presented in the organisation’s annual report. Subsidies redistributed to foreign partners are accounted for in the result account 518000 Other services, based on a long-standing accounting tradition and because of the need for long-term comparisons.

Donations made

In 2022, total donations of 13,531,244.97 CZK were distributed – these were mainly donations in the context of aid to war refugees from Ukraine – from the donor UMCOR in the amount of 6,545,291.38 CZK, in the context of the consortium with People in Need in the amount of 2,582,732.00 CZK, from the donor DKH (Diakonie Katastrophen Hilfe) in the amount of 2,197,888.00 CZK. In addition, aid was sent directly to Ukraine from the ČEZ Foundation in the amount of 1,217,000.00 CZK. Further donations were made for flood preparedness in the Czech Republic (Hrobce, Chodouny, Kamýk nad Vltavou) in the amount of 595,469.23 CZK (within the Resilient Village project). A total of 4,140,303.55 CZK was provided from internal donation funds, including aid for Ukrainian refugees in the Czech Republic in the amount of 1,541,235.23 CZK and 783,510.71 CZK to Lebanon.

Contributions provided

Diaconia ECCB – CRD is a member and for the membership provided contributions for the year 2022 in the total amount of 303 028,25 CZK mainly to the following organizations:

- the international organisation ACT Alliance 62 706,25 CZK
- FORS – Czech Forum for Development Cooperation 155 000,00 CZK
- in accordance with the Organisational Regulations of Diaconia ECCB, it provided a contribution of 60,022.00 CZK for the activities of Diaconia ECCB for the year 2022.

Public collections

Diaconia ECCB – CRD organised public collections in accordance with the provisions of Section 4(2) of Act 117/2001 Coll., on Public Collections. The donations received are recorded in the funds of the HUM – World and HUM – Czech Republic collections and the funds from the donations in special accounts for individual collections. As of 1 January 2022, the initial balance of the collections’ funds amounted to 12,338,879.60 CZK. For the year 2022, contributions in the public collection HUM – World in the amount of 9,290,469.24 CZK were received, 3,552,356.98 CZK were forwarded for the purpose of war relief



in Ukraine. Contributions in the amount of 79,873.09 CZK were received in the public collection HUM – Czech Republic. 11,117,753.00 CZK was sent for the purpose of dealing with the consequences of the tornadoes of previous years. The balance of the collection funds as of 31 December 2022 is 7,039,111.95 CZK.

Other liabilities – deferred income, donations received

Accrued income of 2,317,391.67 CZK was carried forward to 2023 (mainly unspent foreign donations for the Resilient Community and UMCOR projects and carry-forward of unspent grants from the ČEZ Foundation and the People in Need consortium). In 2022, Diaconia ECCB – CRD received and used cash donations totalling 18,385,556.11 CZK. Of these, a part from private entities as donors of projects (e.g. Diakonie Katastrophen Hilfe – Resilient Community project in the amount of 1,820,389.89 CZK and Housing Support to Ukrainian Refugees project in the amount of 2,412,229.39 CZK, funds from CEZ Foundation Aid for Ukraine in the amount of 1,726,500.36 CZK, funds from the People in Need consortium to support refugees from Ukraine in the amount of 2,787,601.50 CZK, as well as e.g. Otto Per Mille project and donations from e.g. Lutheran World Federation).

Settlement of the 2021 financial result

The Board of Trustees of Diaconia ECCB – CRD approved the 2021 annual accounts at its meeting on 15 August 2022.

Significant events between the balance sheet date and the time of preparation of the financial statements pursuant to Section 19(5) of Act 563/1991 Coll.

There were no significant events between the balance sheet date and the time of preparation of the financial statements, except for the outbreak of war in Ukraine, where the organisation was actively involved. The management of the entity has also considered the potential impact of the war in Ukraine on the entity’s activities. Although future developments are unpredictable, management has concluded that the war conflict will not affect the entity’s going concern assumption.

Method of determining the income tax base

With a pre-tax profit of 558,864.00 CZK, the tax base was:

- Increased by 67,942,120.00 CZK of non-tax deductible expenses (expenses related to income that is not subject to tax or is exempt from tax) and decreased by 67,940,416.00 CZK of income that is not subject to tax or is exempt from tax and decreased by 2,466.00 CZK of income that has already been taxed by withholding. The tax base of 558,102.00 CZK was reduced in accordance with the provisions of Section 20(7) of the Income Tax Act for Non-Profit Organisations (by 300,000 CZK); up to a maximum of the tax base.

Date: 15 May 2023

Statutory body (name and signature):

  
Mgr. Kristina Ambrožová  
Chairwoman of the Board  
of Directors and Director

Prepared by (name and signature):

  
Ing. Zdeňka Štětková  
Financial Officer

INDEPENDENT AUDITOR'S REPORT

on the verification of the financial statements as at 31 December 2022

in the organisation  
Diaconia ECCB – Centre of Relief and Development

Prague, 19 May 2023

INTRODUCTORY DATA

Entity for which the verification was carried out

Organisation: Diaconia ECCB – Centre of Relief and Development  
Address: Belgická 374/22, Prague 2, 120 00  
ID: 736 35 383  
Subject of activity: Organisation, provision and delivery of humanitarian aid in the event of natural or industrial disasters.

Recipient of the report

The founder of the organisation, after discussion in the Board of Directors

Subject of verification

The financial statements drawn up as at 31 December 2022 for the financial period 1 January 2022 to 31 December 2022

Date of the audit

11. 4. 2023 – 19. 5. 2023

The audit was carried out and the auditor's report was prepared by

22HLAV s.r.o.  
Všebořická 82/2, Ústí nad Labem  
The Chamber of Auditors license no. 277  
Member of the International Association of Independent Professional Firms MSI Global Alliance, Legal & Accounting Firms

responsible auditor: Ing. Jan Černý, the Chamber of Auditors license no. 2455

**INDEPENDENT AUDITOR'S REPORT**  
**addressed to the founders of Diaconia ECCB – Centre of Relief and Development**

**Report on the verification of the financial statements**

**Auditor's opinion**

We have audited the accompanying financial statements of Diaconia ECCB – Centre of Relief and Development (the "Organization"), which are prepared in accordance with Czech accounting regulations and comprise the balance sheet as at 31 December 2022, the profit and loss account for the year ended 31 December 2022, and notes to the financial statements, which comprise a description of significant accounting policies used and other explanatory information. Information about the Organization is set forth in Note 1 to the financial statements.

In our opinion, the financial statements give a true and fair view of the assets and liabilities of Diaconia ECCB – Centre of Relief and Development as at 31 December 2022 and of its financial performance for the year ended 31 December 2022 in accordance with Czech accounting principles.

**Basis for the opinion**

We conducted our audit in accordance with the Act on Auditors, Regulation (EU) No. 537/2014 of the European Parliament and of the Council and the standards of the Chamber of Auditors of the Czech Republic on auditing, which are International Standards on Auditing (ISA), supplemented and modified, where appropriate, by related application clauses. Our responsibilities set out in these regulations are described in more detail in the section Auditor's Responsibilities for the Audit of the Financial Statements. In accordance with the Auditors Act and the Code of Ethics adopted by the Chamber of Auditors of the Czech Republic, we are independent of the Organization and have fulfilled our other ethical obligations under these regulations. We believe that the evidence we have gathered provides a sufficient and appropriate basis for our opinion.

**Other information in the annual report**

In accordance with section 2(b) of the Auditors Act, other information is information in the annual report other than the financial statements and our auditor's report. Other information is the responsibility of the Board of Directors of the Organization.

Our opinion on the financial statements does not relate to other information. Nevertheless, it is part of our responsibility in connection with the audit of the financial statements to read the other information and to assess whether the other information is materially inconsistent with the financial statements or with our knowledge of the entity obtained in the course of the audit of the financial statements or otherwise appears to be materially misstated. We also consider whether the other information has been prepared, in all material respects, in accordance with applicable law. This assessment means whether the other information complies with the legal requirements for the form and presentation of other information in the context of materiality, i.e. whether any failure to comply with those requirements would be likely to affect the judgement made on the basis of the other information.

On the basis of the procedures carried out, to the extent that we are able to assess, we conclude that

- the other information, which describes the facts that are also presented in the financial statements, is consistent in all material respects with the financial statements; and
- the other information has been prepared in accordance with legal requirements.

We are also required to state whether, based on our knowledge and understanding of the Organization obtained in the course of our audit, the other information is free from material misstatement. In performing those procedures, we did not identify any material misstatements in the other information received.

**Responsibilities of the Management Board and the Supervisory Board of the Organisation for the financial statements**

The Board of Trustees of the Organization is responsible for the preparation of financial statements that give a true and fair view in accordance with the Czech Accounting Standards and for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors of the Organization is required to assess the Organization's ability to continue as a going concern and, if applicable, to describe in the notes to the financial statements the matters relating to its going concern and the application of the going concern assumption in preparing the financial statements, except where the Board of Directors plans to dissolve the Organization or to wind up its operations or has no realistic alternative but to do so. The Supervisory Board is responsible for overseeing the financial reporting process of the Organization.

**Auditor's responsibility for the audit of the financial statements**

Our objective is to obtain reasonable assurance about whether the financial statements taken as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high degree of assurance, but it is not a guarantee that an audit performed in accordance with the provisions referred to above will, in all cases, detect material misstatement, if any, in the financial statements. Misstatements may arise from fraud or error and are considered material if they can reasonably be expected, individually or in the aggregate, to affect the economic decisions that users of the financial statements make on the basis of those financial statements. In conducting an audit in accordance with the above rules, our responsibility is to exercise professional judgment and maintain professional scepticism throughout the audit. Further, our responsibility is to:

- Identify and evaluate the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures to address those risks, and obtain sufficient appropriate audit evidence to provide a basis for our opinion. The risk that we will not detect a material misstatement due to fraud is greater than the risk of not detecting a material misstatement due to error because fraud may involve collusion, forgery, deliberate omissions, misstatements or circumvention of internal controls by the Board.
- To obtain an understanding of the Organization's internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control system.



- Our responsibility is to inform the Management Board and the Supervisory Board, among other things, about the planned scope and timing of the audit and the significant findings we have made during the audit, including any identified material weaknesses in the internal control system.

Member of the International Association  
of Independent Professional Firms  
MSI Global Alliance, Legal & Accounting Firms  
Všebořická 82/2, 400 01 Ústí nad Labem



1. Balance sheet as at 31. 12. 2022
2. Profit and loss statement for the period 1 January 2022 – 31 December 2022
3. Annex to the financial statements for the period 1 January 2022 – 31 December 2022

## NOTES

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

## HOW TO SUPPORT US

Have you visited our charity e-shop yet? It offers original products whose purchase will support education of very poor Lebanese and Syrian children and create jobs for several women in the sewing workshop in Lebanon.

[www.pomahejdarkem.cz](http://www.pomahejdarkem.cz)

You can also always find the latest collections and appeals on our website [www.diakoniespolu.cz/en](http://www.diakoniespolu.cz/en).

Thank you for your support.





**DIACONIA ECCB – CENTRE OF RELIEF AND DEVELOPMENT**

Belgická 374/22, Prague 2

Phone numner: 242 487 827

[sekretariat@diakoniespolu.cz](mailto:sekretariat@diakoniespolu.cz)

[www.diaconiespolu.cz/en](http://www.diaconiespolu.cz/en)