



ASSOCIATION OF
PUBLIC BENEFIT
ORGANIZATIONS
CZECH REPUBLIC

ANNUAL REPORT 2013

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A WORD FROM THE PRESIDENT

The year 2013 will be remembered as an unexpectedly successful year for the Association of Public Benefit Organizations Czech Republic. What I remember most from the times when honoured to become a founder of AVPO ČR was the great enthusiasm of first members to establish a really professional multi-branch association in the Czech Public Benefit sector. By that time we expected it to be a rather long way to go but it soon proved to be a wrong estimation.

Right in the first years we started working on introduction of the Public Benefit Status into the Czech legislation. We gained knowledge of NGOs' credibility evaluation in Switzerland and joined the European Network of National Civil Society Associations (ENNA).

Year 2013 brought even more important success and improvements in our work.

We managed to get support from the European Social Fund (Operational Programme Human Resources and Employment) which enabled us to start creating the credibility evaluation system for public benefit organizations in the Czech Republic. Our application for the Prague Adaptability Operational Programme was also successful and so we were able to support a project focused on fundraising development in five member NGOs in Prague.

We kept going with networking within local and international structures. We become active members of the Union of Employers' Associations Czech Republic (Unie zaměstnavatelských svazů ČR), the Association of NGOs in the Czech Republic (Asociace nestátních neziskových organizací ČR) and we extended our scope of activity when joining the International Committee on Fundraising Organizations (ICFO) which is an association of authorities dealing with credibility evaluation of NGOs within sixteen countries worldwide.

A significant improvement of the quality of work of AVPO ČR was introduced with newly approved statutes which will enable to create two kinds of membership in the future – regular and affiliated membership. This means a new possibility to accept the organizations which do not meet all the requirements yet to become a member of the Association but are working hard to do so. New statutes also represented a positive change in terms of decision making. On the grounds of this step a part of responsibility was delegated from the president of the Association to the board of directors and also rules for internal communication were set.

To sum up, activities of AVPO ČR got a brisk tempo and a clear direction in 2013 thanks to the support from the European Structural Funds. Our big challenge for the upcoming period of time is to keep the set standard also after the end of the EU support. The year 2014 is going to be a crucial year which will show if the activities of AVPO ČR are attractive not only for its members and public administration institutions but also for other donors.

Let me say a bit Thank you to all those who participated in working for and developing the Association of Public Benefit Organizations of the Czech Republic and shared our vision of promoting transparency and credibility of non-profit sector.

Marek Šedivý

President of the AVPO CR



ABOUT THE AVPO CR

Mission of the AVPO CR is contributing to creation of a transparent, credible and modern non-profit sector.

Vision of the AVPO CR is a healthy and thriving society which considers public benefit organizations a natural part of itself. Therefore it is necessary for non-profit sector to work in a professional way and be trusted by the society.

AVPO CR is a professional association which unites public benefit organizations willing to make available more information than they are legally obliged. This way they declare their transparency.

AVPO CR is an equal partner for discussion with civil service institutions, local administration, entrepreneurial partners and media.

BASIC DATA

FOUNDING DATE:

29th June 2010

FOUNDING MEMBERS:

Neziskovky.cz, o.p.s. (Nonprofits.cz, public benefit corporation) and Nadace Auxilia (Auxilia Foundation)

ASSOCIATION BODIES BY 31ST DECEMBER 2013:

General Meeting: the representatives of member organizations

President: Marek Šedivý

Supervisory Board: Renáta Buchtová, Petra Mžourková, Marcela Nevšímalová

EMPLOYEES BY 31ST DECEMBER 2013:

Aleš Mrázek –expert project works, Consultant

Alena Sladká – Project Coordinator, General Secretary

Marek Šedivý – expert project works, President

NUMBER OF MEMBER ORGANIZATIONS BY 31ST

DECEMBER 2013: 89

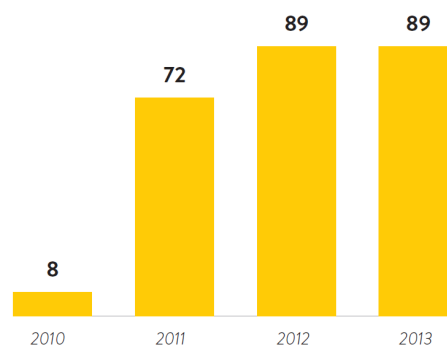


Chart 1 Development of the number of members 2010- 2013

GENERAL MEETINGS:

25. 4. 2013 (final accounts, audit and annual report on the agenda, voting members of Supervisory Board)

3. 12. 2013 (approval of new statutes, voting member of Board of Directors, voting member of Board for credibility evaluation of public benefit organizations on the agenda)

HISTORICAL MILESTONES**2010**

- Formation of the Association
- Website launching

2011

- Beginning of cooperation with organizations of the Visegrad group (V4).
- Membership of ENNA (The European Network of National Civil Society Associations).
- Implementation of a project funded by Swiss-Czech Cooperation Programme administrated by Ministry of Finance of the Czech Republic (sharing Swiss expert knowledge on transparency and public benefit status; in a partnership with ZEWO Foundation, Zürich).

2012

- Beginning of working on implementation of NGOs credibility evaluation system as a tool for self-regulation of the Czech non-profit sector.
- Drawing up a bill of public benefit status as an output of NGOs work group (project funded by CEE Trust).
- Starting cooperation with Ministry of Labour and Social Affairs, Ministry of Finance, The Government Council for Non-Governmental Non-Profit Organisations.
-

2013

- Getting through of a law on change of legal form of NGO types: from civic association to public benefit corporation.
- Implementation of a project on financial self-sufficiency of five Prague's AVPO ČR member organizations (funded by Prague Adaptability Operation Programme).
- Project on implementation of NGOs credibility evaluation system in the Czech Republic – study tour to Germany and Spain, creating methodology for credibility evaluation (funded by Human Recourses and Employment OP).
- Membership of the Union of Employers' Associations Czech Republic (Unie zaměstnavatelských svazů ČR).
- Membership of the International Committee on Fundraising Organizations (ICFO).

AVPO CR NETWORKING

- **ENNA (The European Network of National Civil Society Associations)**

Since September 2011 the AVPO CR has been representing the Czech Republic in the ENNA (The European Network of National Civil Society Associations).

Based in Brussels, the ENNA is an association of umbrella organizations from EU member countries. Its aim is to enable communication between the representatives of the non-profit sector of individual European states and to mediate access to information for instance from the areas of law, subsidies and tax policy, and about the 'best practice' in EU countries. The AVPO president is a member of its board of directors responsible for the area of fundraising.

▪ **Union of Employers' Associations Czech Republic (Unie zaměstnavatelských svazů - UZS)**

In October 2013 AVPO ČR became a member of the UZS which is a membership organization of the Confederation of Employers' and Entrepreneurs' Associations. The UZS unites and represents more than 7 000 organizations with over 700 000 employees. Within the purview of the UZS and more than 600 NGOs there has been created a platform which has pretensions to represent the non-profit sector at the highest level. It is becoming the biggest platform for NGOs, unique by its structure. The president of the AVPO ČR Mr. Marek Šedivý was elected a vice-president for the section of non-governmental and non-profit sector.

The aim of the UZS platform for NGOs is:

- to develop an intensive expert debate on public benefit status while creating the law on it; with a goal to strengthen transparency and credibility of NGOs as active employers;
- to monitor and evaluate changes related to the new Civil Code and especially connected with registration of new legal forms of NGOs; to deal with potential problems with legal form changes (into "institution" or "social cooperative");
- to collaborate on informing about the new legal form of "institution" suitable for social entrepreneurship and employment;
- to monitor and evaluate implementation of new Civil Code into NGOs' practice;
- to discuss the definition of social entrepreneurship and its role in the Czech legal system.

▪ **International Committee on Fundraising Organizations (ICFO)**

Since 1958 the ICFO has been uniting organizations engaged in evaluation of NGOs' management of money coming from private donors. The aim of the ICFO is to inform donors about how transparent and adequately the money is used to support NGO's public benefit activities and services. There are 16 subjects from 15 countries worldwide integrated into the ICFO up to the present. In October 2013 the AVPO ČR became an affiliated member of the Committee and since then it has been putting the experience of other member organizations into effect while creating and implementing methodology of credibility evaluation of NGOs in the Czech Republic.

LIST OF 89 MEMBERS BY 31ST DECEMBER 2013

ACTAEA - společnost pro přírodu a krajinu
 ADRA o.s.
 AFS Mezikulturní programy o.s.
 Agentura rozvojové a humanitární pomoci
 Olomouckého kraje, o.p.s.
 Akademické centrum studentských aktivit
 ALEN - sdružení žen postižených rakovinou
 Aliance žen s rakovinou prsu
 APPN, o. s.
 Asociace pomáhající lidem s autismem - APLA
 Praha, Střední Čechy, o.s.
 AUDABIAC
 Bunkr, o. s.
 Celé Česko čte dětem o.p.s.
 Centrum rozvoje Česká Skalice
 Cesta životem bez bariér, o.s.
 Česká asociace dětské jógy, o.p.s.
 Čmelák - Společnost přátel přírody, o.s.
 Dejme dětem šanci o.s.
 Diakonie ČCE - středisko ve Valašském Meziříčí
 DOMINO cz, o.s.
 Domov seniorů Drachtinka
 Fairtrade Česká republika, zájmové sdružení
 právnických osob
 Farní charita Aš
 Farní charita Nymburk
 FOKUS Vysočina o.s.
 Fosa o.p.s.
 Fragilní X o.s.
 Gaudia proti rakovině, o.s.
 G-HELP o.p.s.
 Helppees - Centrum výcviku psů pro postižené
 o.p.s.
 Hestia, o.s.
 Hvězdárna a radioklub lázeňského města
 Karlovy Vary o.p.s.
 Chcipomoci.info o.p.s.
 Informační centrum občanského sektoru
 Český Krumlov (ICOS)
 Informační středisko Mikuláš, o.p.s.
 INspiro o.s.
 IQ ROMA SERVIS
 Klub dárců krve, krevní plazmy, krevních
 destiček a kostní dřeně o.s.
 Klub nemocných cystickou fibrózou
 Klubíčko Beroun, o.p.s.
 Kolpingovo dílo České republiky o.s.
 Komuniké, o.p.s.

Lata - Programy pro ohroženou mládež,
 občanské sdružení
 Liga vozíčkářů, o.s.
 MATURUS, o.p.s.
 Městská knihovna Kutná Hora, příspěvková
 organizace
 Na počátku, o. p. s.
 Nadace Auxilia
 Nadace Divoké husy
 Nadace Taťány Kuchařové - Krása pomoci
 Nadační fond J&T
 Nadační fond pro podporu zaměstnávání osob
 se zdravotním postižením
 Nadační fond Radia Proglas
 Nadání a dovednosti
 Naši politici o.s.
 Neposeda o.s.
 Neziskovky.cz, o.p.s.
 o.s. InternetPoradna.cz
 o.s. LORM – Společnost pro hluchoslepé
 občanské sdružení Benediktus
 Občanské sdružení Borůvka
 Občanské sdružení pacientů s idiopatickými
 střevními záněty - Pacienti IBD
 Občanské sdružení SPOKOJENÝ DOMOV
 ORBI PONTES
 P3 - People, Planet, Profit, o.p.s.
 Parkinson-Help o. s.
 Partners Czech, o.p.s.
 Pestrá společnost, o.p.s.
 Plaváček - nadační fond Deany a Juraje
 Jakubiskových
 Podané ruce, o.s. - Projekt OsA Frýdek Místek
 POHODA - společnost pro normální život lidí s
 postižením
 Pomocné tlapky o.p.s.
 Raná péče EDA, o.p.s. (dříve Středisko pro
 ranou péči Praha, o. p. s.)
 Respondeo, o.s.
 Salesiánské středisko mládeže - dům dětí a
 mládeže Plzeň
 Salesiánské středisko mládeže, o.p.s.
 Sdružení Neratov, o.s.
 Sdružení SOS dětských vesniček
 Společnost DUHA, o.s.
 Společnost pro podporu lidí s mentálním
 postižením v České republice, o.s.
 Středisko křesťanské pomoci Horní Počernice

Středisko prevence a léčby drogových závislostí DROP IN, o. p. s.
Svaz neslyšících a nedoslýchavých v ČR,
Krajská organizace Ústeckého kraje
Tamtamy
Tyfloservis o.p.s.

Ulice dětem
Unie porodních asistentek, o. s.
Zájmové sdružení Toulcův dvůr
Ženy50, o.s.
ŽÍT SPOLU o.p.s.

CONDITIONS FOR OBTAINING MEMBERSHIP IN THE AVPO CR

Any legal entity can become a member of the Association which fulfils the following conditions:

- it performs activities beneficial to the public – aimed at improving general (public, social) welfare;
- if its public benefit activities are aimed at a particular target group, it must be provided under fair and equal conditions for all people interested;
- its public benefit activities are not primarily motivated by the creation of profit;
- if created, the profit is used for further public benefit activities;
- if the entity performs also other activities than public benefit ones, they are always only supplementary, and they serve to acquire means to provide public benefit activities, eventually to use the entity's property in a better way;
- the organization operates a website where it regularly publishes its activities;
- an annual financial report or similar document is published every year, at least by displaying its full version on the website;
- the organization agrees with its mandatory data being added to the database operated by the AVPO CR and with its publication on the websites www.avpo.cz. Range of Mandatory data is given by decision of the President of the Association. The organization is also obliged to update the data immediately after any change of its content;
- the organization will pay its annual fee as calculated. In case that AVPO membership application is filed during a calendar year, the fee is pro-rated accordingly (the fee will constitute 1/12 of the annual fee for each month in which the organization's membership in the Association lasts at least one day). If the organization terminates its membership of AVPO no refund can be claimed.

THE ADVANTAGES OF AVPO CR MEMBERSHIP

A member organization of the AVPO ČR:

- is a part of a group of transparent NGOs aiming for a good reputation of the Czech non-profit sector;
- can influence new legal regulations and strategic documents which regulate Czech non-profit sector;
- gets support for own development and further professionalization;
- can share its knowledge, skills and experience with other members;
- has access to new trends;
- gets members' benefits (such as discounts, special offers, courses and events).

PARTNERS OFFERING BENEFITS TO MEMBERS OF AVPO ČR IN 2013

ANAG, spol. s r. o. – an Internet book-store specialized in economics, management, human resources, accounting, taxes, law, IT, medical literature, psychology, languages, dictionaries, textbooks and health care. AVPO members could claim 15 % discount on all books published by ANAG.

Grada Publishing, a.s. – a leading publisher of professional literature in the Czech Republic issues books from the areas: computers, economics, business, accounting, taxes, finance and law, medicine, psychology, architecture, sport as well as popular science. AVPO members could claim 15 % discount on all books published by Grada.

Informační středisko Mikuláš, o.p.s. – offered non profit organizations help with administration via assistance service or the provision of a complete package of services. AVPO members could claim 30 % discount.

Neziskovky.cz, o. p. s. – Organization helping individuals and companies, teaching them how to work in a professional way in non- profit sector. Members of the AVPO ČR could claim 20 % discount on open courses and retraining courses and other connecting educational services (such as coaching, strategic planning advisory, etc.) The AVPO ČR members got a monthly on-line newsletter 'Svět neziskovek' and a grant calendar or they had a free access to the library. There was also a discount on expert consultations and advertisements.

Portál, s.r.o. – Portál Publishing House covers by its publication activities a wide spectrum of areas. It brings to its readers new trends in education theory, psychology and social work, philosophy, political science, sociology, anthropology, economic science, ecology, semiotics, media science, health care. AVPO members could claim 15 % discount on all books published by Portál.

Ticketon.cz – The system www.ticketon.cz enables the organizers of any event to easily create and sell electronic tickets. Ticketon.cz has offered to the AVPO members an advantage in the use of the ticket system ticketon.cz – the commission reduced to 3 % and unlimited number of unpaid events for free.

Wolters Kluwer ČR, a. s. - An information provider from legal, tax, accounting, salary and labour areas in electronic (CD/DVD, the Internet, PDA) or printed (books, magazines) versions. AVPO members could claim 15 % discount on all books published by Wolters Kluwer.

THE AVPO ČR IN 2013

PROJECTS

Project 'Establishment of Public Benefit Status into the Czech Legislation' Project

Period of realization: June 1, 2012 – September 30, 2013

Supported by a grant from the Trust for Civil Society in Central and Eastern Europe (CEE Trust)



Goal and purpose of the project

In 2013 the AVPO ČR continued working on a project aiming to promote Czech NGOs interests in the process of creating new law on public benefit status and also to establish suitable conditions for further development and sustainability of public benefit organizations. Not a less important goal is to find and formulate a common opinion of Czech NGOs on what the form of the concept of public benefit status should be like.

Public Benefit Status Law in 2013

In February 2013 draft bill on Public benefit status was submitted to the relevant bodies for their opinions. The AVPO ČR was one of officially listed bodies for this law. The Association processed all comment send until 20th February and handed them over to the Ministry of Justice to have them discussed. The bill was submitted together with the Income tax law amendment. This gave an opportunity to the NGOs to comment both bills concurrently and connect them to each other, for example in linking tax benefits to the Public benefit status.

During the law consideration process it emerged that there was an opinion difference on status between membership based NGOs and NGOs providing public benefit services.

Membership based NGOs (as a majority) wanted to make the public benefit status available to as many NGOs as possible, small local associations including. In contrary, NGOs providing public benefit services (minority in number) insisted on regulations as meeting basic requirements in terms of NGO's transparency, represented for example by double-entry bookkeeping or NGO's having their own websites.

In number bigger group of citizens' associations managed to get the possibility of single-entry accounting through. Ministry of Justice consultants, mostly coming from academic sphere, played an important role in this process as they consider the non-profit sector rather a civil sector than a sector providing public benefit services.

Some of the MPs prepared and amendment, based on the materials given by the AVPO ČR, including for example the mentioned requirement of double-entry accounting and also an obligation of existing organization' websites with the public benefit status.

The process of the law ratification was influenced by the political crisis – after the fall of the Czech government in June there was a new government named by the president and the Parliament already knew it was going to be dissolved at the next session. There was also a strong lobby of civil associations with a powerful position in the Parliament – the MPs are often members of such associations. Amendments were not accepted and the bill was passed on to the Senate.

Considering the political situation it was necessary to get the bill approved in the first reading. As it was very important for all participants to have such law, the NGOs got united to support the bill approval together. Representatives of the AVPO ČR and fellowships of civil associations took part in the Senate session. The bill was eventually rejected on 12th September based on the proposal of the senator Eliška Wagnerova. The reason for this step was concern about overload of courts.

The Ministry of Justice still counts on bringing the bill back into the legislative process right after the new government's early voting. The AVPO ČR is already getting ready for its active role in representing the draft bill which was an output of collaboration with NGOs.

Other activities promoting the public benefit status in the Czech Republic

On February 21st as a part of the project there was a discussion with Douglas Rutzen, president and general manager of the International Centre for Non-for-Profit Law (ICNL). The topic was the public benefit status in the USA and current situation in the American non-profit sector. The Association also organised a debate on March 26th in Prague, where representatives of business sector and non-profit sector held talks on their opinions on transparency of NGOs. The issue of NGOs' transparency in perspective of the proposed bill was as well introduced by the Association's president at a seminar 'Transparency of non-governmental, non-profit organizations as a prevention of money laundry and funding terrorism'. The seminar was organised by RVNNO in cooperation with the Faculty of Economics of the University of Economics, Prague (VŠE) and the Financial Analytical Unit of the Ministry of Finance (MF ČR)

As a part of the project there was a research "Collaboration between regions and NGOs" done, which was carried out in all 14 regions of the Czech Republic. The goal was to monitor if the regional authorities work together with NGOs and if so, in which way; what their opinion on the legal form of public benefit status is and what they think of the implementation of the credibility evaluation system.

Project 'Financial stability of non-profit organization - key of its sustainability' Project

Period of realization: July 1, 2013 – December 31, 2014

Supported by a grant from the EU Funds (OPPA)



Evropský sociální fond
Praha & EU: Investujeme do vaší budoucnosti

Goal and purpose of the project

Project is focused on strengthening the steadiness and development of five member organizations of the AVPO ČR (Hestia, Lata, Maturus, Neziskovsky.cz, Pohoda), as well as the AVPO ČR itself, with the aim to support their financial independency and enable them to support their clients when entering the labour market.

Supporting development of member organizations

Within the project there were individual plans created and implemented on grounds of specific needs of each NGO involved to develop their fundraising activities. A position of fundraiser securing sources for developing organization's capacities was created in each NGO. The aim is to keep the paid fundraiser's position also after the end of the project and to make sure that they will bring enough money to the organization to fund their own salary as well as the activities, running and development of the NGO.

This project also includes an educational part. In November 2013 two courses on impact measurement of NGOs' activities took place in Prague. Practical workshops were led by Ivan Cooper from the Irish organization 'The Wheel', who has been specialized in this topic for long. 20 NGOs' managers who participated in the first workshop will be able to use gained knowledge for example when advocating necessity of their organization towards donors, public institutions and media. The aim of the second workshop with 7 lecturers and consultants was to educate the participants so they are able to pass their knowledge onto other NGOs workers in own courses.

Project 'Way to increase credibility of NGOs: Introduction of a credibility evaluation system of NGOs in the Czech Republic' Project

Period of realization: September 1, 2013 – June 30, 2015

Supported by a grant from the EU Funds (OPLZZ)



evropský
sociální
fond v ČR



EVROPSKÁ UNIE



OPERAČNÍ PROGRAM
LIDSKÉ ZDROJE
A ZAMĚSTNANOST

PODPORUJEME
VAŠI BUDOUCNOST
www.esfcr.cz

Goal and purpose of the project

The goal of this project is to strengthen transparency of NGOs in the Czech Republic by means of implementing their credibility evaluation system. Within 22 months, based on the shared experience from Germany and Spain, a new methodology will be created and tested. A database of NGOs meeting the requirements of evaluation (and holding the sign of credibility) will be publicly available.

The project will also support NGOs' capacities development because the NGOs which pass the evaluation with success will make a more trustworthy partner for other public and private sector subjects which will enable them to connect to more donors or volunteers. This way NGOs will become more steady employers and working for them will get prestigious. A process of professionalization of NGOs will follow as the organizations taking part in evaluation will be obliged to meet given management and economic activities standards

Methodology of credibility evaluation

In the autumn 2013 two study trips of the project team to Germany and Spain took place as a part of the project. Based on the foreign experience new methodology and accompanying standards (costs structuring, fundraising ethics, Annual report contain) were created to evaluate credibility of NGOs. Trial verification will be going on in two phases during 2014 in 22 NGOs. Evaluated NGO will be obliged to meet entrance criteria to undergo the evaluation based on submitted materials and a personal appointment with judges at the organization.

On grounds of compiled assessment there will be an independent body deciding whether the organization gets the sign of credibility given – Board for NGOs credibility evaluation. It is composed of 9 representatives of business, academic and non-profit sector, public administration, accountant companies and also media.

During 2013 activities took place, focused on providing information to non-profit, business and public sector, legislators and media about possibilities of NGOs' credibility evaluation. Expert articles were published and on 16th October a discussion on NGOs' credibility evaluation in Germany and Spain and its possible use in the Czech Republic was organized. German system of evaluation was introduced by Burkhard Wilke, director of a partner organization of DZI. Patricia de Roda, director of a partner organization Fundación Lealtad, spoke about the Spanish model of evaluation with 24 participants of discussion.

Both partner organizations are member of the international organization ICFO (International Committee on Fundraising Organizations) which unites subjects providing credibility evaluation in 15 countries worldwide. The AVPO ČR became an affiliated member, when the Board of directors of the ICFO met in Prague in October. This way when creating the methodology, the AVPO ČR could use the experience of the ICFO members. On 17th October a press conference took part, where president of the ICFO Martina Ziegerer and the secretary general Adri Kemps made a speech. New methodology was introduced to journalists and the general public.

EYCA Project

Period of realization: January 1, 2013 – December 31, 1 2013



2013 was declared The European Year of Citizens by the EU. It was officially opened with a discussion with citizens on 10th January 2013 in Dublin, Ireland. Discussions on European future were held during the year in other EU countries as well. On 13th May in Prague, citizens, Czech non-profit representatives, students, academic representatives and other groups representatives could meet top executives of the European Commission and another European and national institutions, as well as regional politicians.

The Office of The Government of the Czech Republic was assigned the task of coordinating The European Year of Citizens in the Czech Republic. In cooperation with Representation of European Commission in the Czech Republic (Zastoupení Evropské komise, ZEK) and the European Year of Citizens Alliance (EYCA) there were various events providing public information service on EU citizens' rights.

Origin of Czech EYCA was initiated by the AVPO ČR, Hestia, Agora CE, Asociace nestátních neziskových organizací v ČR a Dobrovolnické centrum Ústí nad Labem. Czech EYCA was still open to other non-profit sector organizations interested in joining. AVPO ČR became a coordinator of work group including Czech NGOs on grounds of talks with representatives of European Civic forum.

At the end of the year, on 2nd December 2013 a closing conference of the European Year of Citizens took part as a platform for discussion on topics which had been connecting the previous three years – European Year of Volunteering 2011, European Year of active ageing and Solidarity between Generations 2012 and European Year of Citizens 2013.

ADVOCACY

Law on the change of the legal form of civic association to public benefit corporation

The AVPO ČR took part in creating law on the change of civic association to public benefit corporation (o.p.s.). The organization worked also on it's getting through in the Senate and after rejection also in the Chamber of Deputies. The law was eventually approved and it was the last bill signed by outgoing Czech president Václav Klaus.

The law came into effect on 1st April 2013 and enabled civic associations to change their legal form until 31st December 2013 to become public benefit corporation, if wanted. O.p.s. Is a more suitable form for providing services and gainful occupation, which civic associations (future associations) are not allowed to carry out as main activity according to the new Civil Code from 1st January 2014.

According to the Czech Statistical Office there were 272 newly registered generally beneficial associations in 2013 listed in the public register (whole number by the 31st December 2013 was 2571). Compared to previous years about 60% year-on-year growth is shown.

Public Benefit Status Law

Please see 'Establishment of Public Benefit Status into the Czech Legislation' Project.

EDUCATIONAL ACTIVITIES

Courses

The AVPO ČR organized 8 courses during the year, focused on the changes related to the new Civil Law. There were 97 participants. Other events by the AVPO ČR were 3 media trainings with 18 participants.

Another offer for Association members is education through services of public benefit corporation Neziskovsky.cz. The programme of the courses includes NGOs' management and development topics and they were visited by 107 employees of member organizations in 2013.

Special educational events

In February 2013 a meeting with world famous expert Mr. Douglas Rutzen, president and general manager of the International Center for Not-for-Profit Law (ICNL) was organized in Prague, with the central theme **“Layout of public benefit in the USA and the current situation of the American non-profit sector”**. The organizers were the AVPO ČR in cooperation with The Department of Civil Society Studies of the Faculty of Humanities, Charles University. The event welcomed 33 participants.

In May 2013 the AVPO ČR together with the foundation Nadace Forum 2000 organized a **conference “To prove=to measure alias Can NGO justify its utility?”**. The aim was to introduce approaches and methods of measurement, quantifying and proving assets of NGOs' activities to the society to participating NGOs members. Except local experts an American specialist Nick Allen accepted the invitation to this event. Together with about 150 participants the speakers were looking for answers to questions as Why impact measurement is important and useful for NGOs; which tools of it are there and how to use them; how to introduce impact measurement to the own organization; what the foreign NGOs' experience is like; etc.

In October 2013 the AVPO ČR organized a **workshop “Ethical NGOs' marketing and fundraising”** in Prague, led by Burkhard Wilke, director of the organization Deutsches Zentralinstitut für soziale Fragen (DZI) in Berlin. There were 29 NGOs representatives taking part in it.

FINACIAL PART

BALANCE SHEET AS TO 31ST DECEMBER 2013 (IN THOUSANDS OF CZK)

ASSETS		December 31, 2012	December 31, 2013
A.	Long-term property	0	0
I.	Long-term non-tangible property	0	0
II.	Long-term tangible property	0	0
III.	Long-term financial property	0	0
IV.	Adjustments to long-term property	0	0
B.	Short-term property	1144	1789
I.	Supplies	0	0
II.	Receivables	297	46
III.	Short-term financial property	846	1741
IV.	Other assets	1	2
TOTAL ASSETS		1144	1789

LIABILITIES		December 31, 2012	December 31, 2013
A.	Own resources	73	102
1.	Capital	0	0
2.	Financial result	73	102
B.	External resources	1071	1687
1.	Reserves	0	0
2.	Long-term obligations	0	0
3.	Short-term obligations	212	285
4.	Other liabilities	859	1402
TOTAL LIABILITIES		1144	1789

PROFIT AND LOSS STATEMENT AS OF 31ST DECEMBER 2013 (IN THOUSANDS OF CZK)

		Activities		
		Main	Economic	Total
A.	Costs			
I.	Total purchases	64	4	68
II.	Total services	747	78	825
III.	Personnel costs	1450	153	1603
IV.	Taxes and fees	0	0	0
V.	Other costs	384	0	384
VI.	Total write-offs, property sold, creation of reserves and corrections	0	0	0
VII.	Total contributions offered	0	0	0
VIII.	Total income tax	0	0	0
	TOTAL COSTS	2645	235	2880

		Activities		
		Main	Economic	Total
B.	Revenue			
I.	Earnings from own activities and goods	0	266	266
II.	Changes to intra-organizational supplies	0	0	0
III.	Total assets	0	0	0
IV.	Other revenues	98	0	98
V.	Revenue from property sale, calculating reserves and correction figures	0	0	0
VI.	Total accepted contributions	200	0	200
VII.	Total operational subsidies	2346	0	2346
	TOTAL REVENUE	2644	266	2910

C.	FINANCIAL RESULTS BEFORE TAXATION	-1	31	30
	Income tax	0	0	0
D.	FINANCIAL RESULTS AFTER TAXATION	-1	31	30

SOURCE OF FUNDS

Table 1 Source of AVPO CR Funds (2010 – 2013)

YEAR	Membership fees	Income from sales of own products	Public sources (e.g. ministries)	International projects	Foundations and endowment funds (domestic and foreign)	Corporate donors	Individual donors	Other income (e.g. interests)	TOTAL
2010	0,3%	99,7%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	100%
	1 025	374 396	0	0	0	0	0	23	375 444
2011	11,1%	87,9%	0,0%	0,0%	0,0%	0,6%	0,0%	0,4%	100%
	113 300	897 471	0	0	0	6 000	0	4 155	1 020 926
2012	7,4%	7,2%	29,0%	8,4%	46,8%	0,7%	0,0%	0,5%	100%
	161 850	157 937	637 319	184 460	1 027 004	15 650	0	9 896	2 194 116
2013	6,4%	9,1%	50,3%	2,2%	28,1%	0,0%	0,5%	3,4%	100%
	186 056	265 780	1 463 331	65 182	817 074	0	14 000	98 007	2 909 430

Chart 2 Source of AVPO CR Funds in 2013

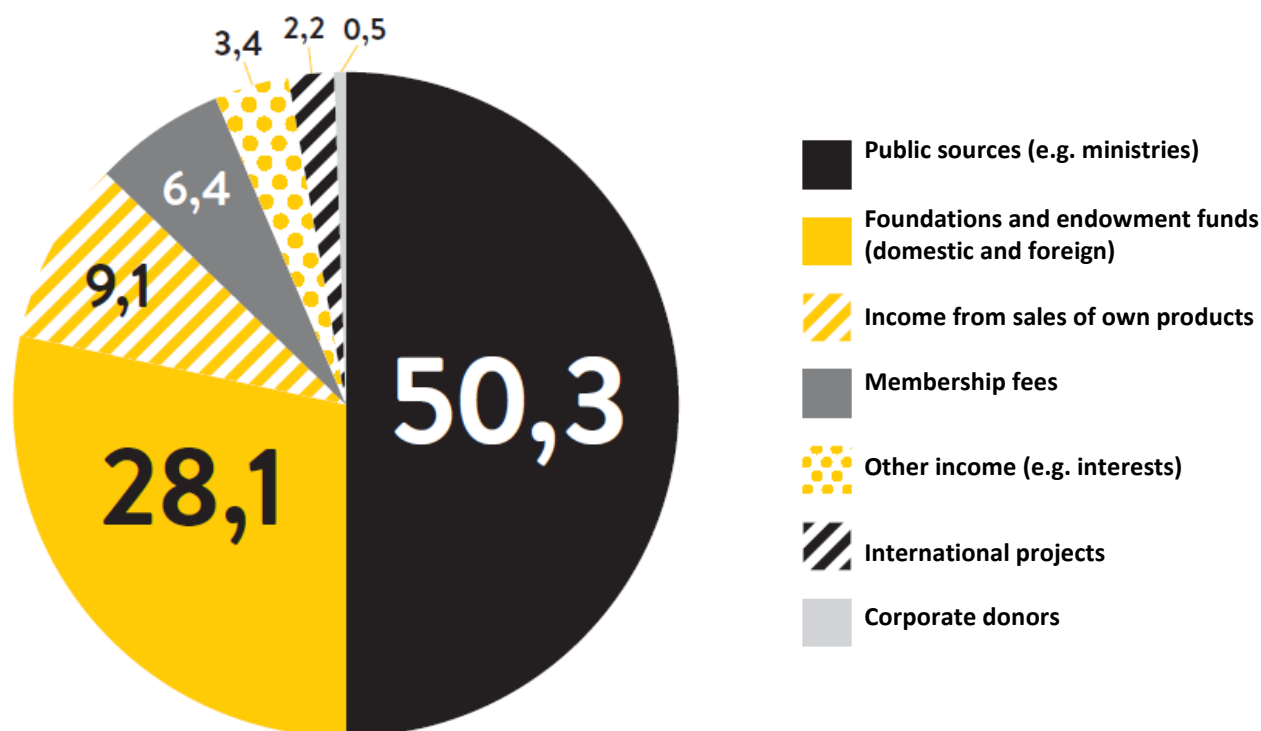
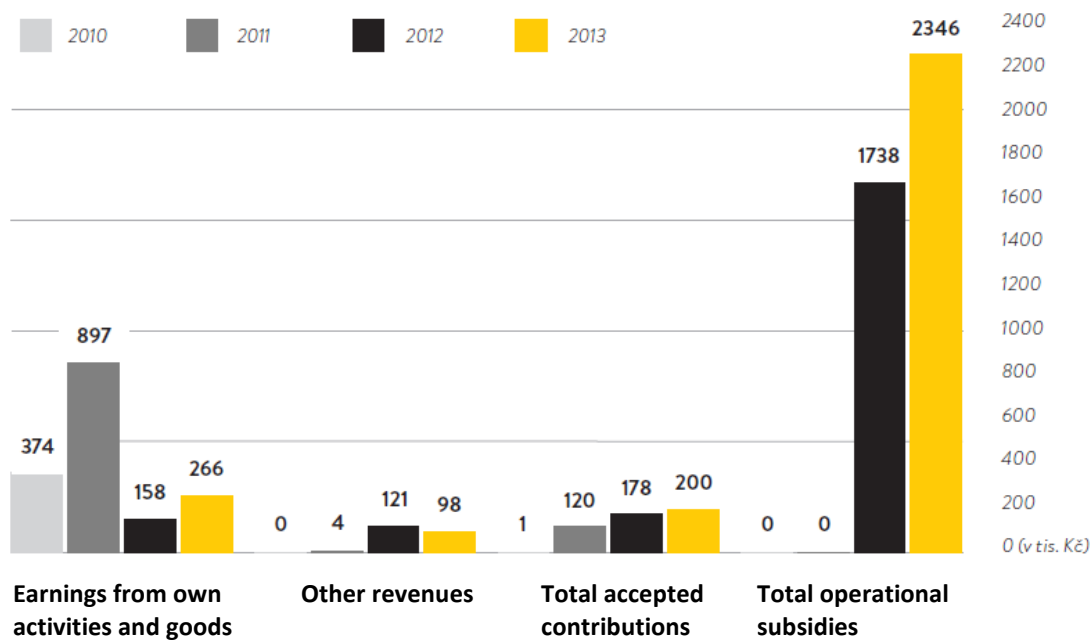
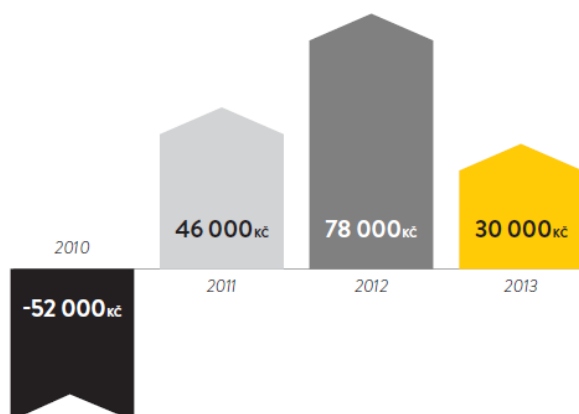


Chart 3 AVPO CR Revenue Structure (2010 – 2013) in thousands of CZK**Chart 4 AVPO CR Net Profit (2010- 2013)**

AUDITOR'S STATEMENT

'In our opinion, the financial statement provides a true and honest statement about the assets and liabilities of the Association of Public Benefit Organizations CR (AVPO CR) by 31st December 2013, and its costs, revenues and economic results for the year ending by 31st December 2013, in accordance with the Czech accounting legislation.'



ZPRÁVA NEZÁVISLÉHO AUDITORA

určena zřizovatelům organizace Asociace veřejně prospěšných organizací ČR

Zpráva o ověření účetní závěrky

Provedli jsme audit přiložené účetní závěrky organizace Asociace veřejně prospěšných organizací ČR, která se skládá z rozvahy k 31.12.2013, výkazu zisku a ztráty za rok končící 31.12.2013 a přílohy této účetní závěrky, která obsahuje popis použitých podstatných účetních metod a další vysvětlující informace. Údaje o organizaci Asociace veřejně prospěšných organizací ČR jsou uvedeny v bodě Obecné údaje přílohy této účetní závěrky.

Odpovědnost statutárního orgánu účetní jednotky za účetní závěrku

Statutární orgán organizace Asociace veřejně prospěšných organizací ČR je odpovědný za sestavení účetní závěrky, která podává věrný a poctivý obraz v souladu s českými účetními předpisy, a za takový vnitřní kontrolní systém, který považuje za nezbytný pro sestavení účetní závěrky tak, aby neobsahovala významné (materiální) nesprávnosti způsobené podvodem nebo chybou.

Odpovědnost auditora

Naši odpovědnosti je vyjádřit na základě našeho auditu výrok k této účetní závěrce. Audit jsme provedli v souladu se zákonem o auditorech, mezinárodními auditorskými standardy a souvisejícími aplikačními doložkami Komory auditorů České republiky. V souladu s těmito předpisy jsme povinni dodržovat etické požadavky a naplánovat a provést audit tak, abychom získali přiměřenou jistotu, že účetní závěrka neobsahuje významné (materiální) nesprávnosti.

Audit zahrnuje provedení auditorských postupů k získání důkazních informací o částkách a údajích zveřejněných v účetní závěrce. Výběr postupů závisí na úsudku auditora, zahrnujícím i vyhodnocení rizik významné (materiální) nesprávnosti údajů uvedených v účetní závěrce způsobené podvodem nebo chybou. Při vyhodnocování těchto rizik auditor posoudí vnitřní kontrolní systém relevantní pro sestavení účetní závěrky podávající věrný a poctivý obraz. Cílem tohoto posouzení je navrhnout vhodné auditorské postupy, nikoli vyjádřit se k účinnosti vnitřního kontrolního systému účetní jednotky. Audit též zahrnuje posouzení vhodnosti použitých účetních metod, přiměřenosti účetních odhadů provedených vedením i posouzení celkové prezentace účetní závěrky.

Jsme přesvědčeni, že důkazní informace, které jsme získali, poskytují dostatečný a vhodný základ pro vyjádření našeho výroku.

Výrok auditora

Podle našeho názoru účetní závěrka podává věrný a poctivý obraz aktiv a pasív organizace Asociace veřejně prospěšných organizací ČR k 31.12.2013 a nákladů a výnosů a výsledku jejího hospodaření za rok končící 31.12.2013 v souladu s českými účetními předpisy.

BVM Audit s.r.o.

člen mezinárodní asociace nezávislých profesionálních firem

MSI Global Alliance, Legal & Accounting Firms

Všebořická 82/2, 400 01 Ústí nad Labem

oprávnění KAČR č. 277

V Praze, dne 5. května 2014



Kamila Neradová
Ing. Kamila Neradová
oprávnění KAČR č. 2091

BVM Audit s.r.o., IČO: 64052907, OR: KS v UL, odd. C, vl. 10016, Oprávnění Komory auditorů ČR č. 277
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