



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

**ANNUAL REPORT 2023**

In 2023, we operated

in **7 countries.**

Thanks to **25 projects,**

we supported the delivery of hot meals,  
education of children and youth, non-food items,  
education of farmers and emergency  
preparedness of Czech communities with

a total value of CZK **63.5** million.

We registered

**113 volunteers,**

willing and trained to provide help anywhere  
in the Czech Republic where floods  
or other natural disasters occurred.

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## Dear friends of the Humanitarian Centre of Diaconia,

We have had another year filled with many challenges in the Czech Republic and abroad. At the same time, it came with many opportunities and support from our partners and donors, for which we are very grateful, and which motivated us to continue our work in 2023.

A major earthquake struck northern Syria and Turkey in early February. To help those affected, we were able to use the donations from our collection to pay for the supply of necessities, warm clothing, blankets and food.

The conflict in Ukraine has been ongoing throughout the year and thanks to our partner organisation Myrne Nebo we can bring aid to the area around Kharkiv. We have been able to provide hot food supplies to villages and towns near the frontline as well as to Kherson after the flooding caused by the breach of the Kakhovka dam. As thousands of Ukrainian refugees remain in the Czech Republic, our aid was also directed to them. Thanks to Diaconia's five centres in different regions, refugees from Ukraine were able to attend language courses or visit youth centres and kindergarten clubs.

In other countries, the need for humanitarian aid continues. For several years now, people in Myanmar and neighbouring Bangladesh have been struggling to cope with, among other things, the consequences of the military coup in the first country mentioned. Our aid and support have been directed to the Rohingya and Buddhist communities in the Arakan State in Myanmar and to the refugee camp in Cox's Bazaar in Bangladesh.

The Tahaddi Community Centre is a place of hope and happy children's laughter. We have been supporting it since 2017. It provides the families of Syrian refugees and Lebanese residents living in poverty with medical care, material assistance, and much-needed education for children.



Our Centre's major achievements in 2023 include the completion of a three-year project in Cambodia and the establishment of a water supply system, including the possibility of providing tap water to two villages in the Kampong Chnang province. Additionally, in Vietnam, we supported the improvement of the conditions for the protection of victims of human trafficking through the training of border guard units in cross-border areas.

Fortunately, no emergencies occurred in the Czech Republic last year. This allowed us to focus on preparing selected municipalities to respond quickly and correctly to situations that threaten their residents or property. We have also been training and getting our amazing volunteers ready if there is any need to go and help.

I thank all my colleagues and partners for their tireless efforts and tremendous commitment to providing better living conditions for people in need in different parts of the world.

A big thanks also belongs to our generous donors and to the parish congregations of the Evangelical Church of Czech Brethren whose support and trust allow us to continue providing help to those in need wherever required. Kristina Ambrožová, Director of the Centre for Relief and Development of Diaconia ECCB

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

**Kristina Ambrožová**

Director of Diaconia ECCB – centre for relief and development



05/22-16

Cooking and distribution of hot meals in Ukraine.  
Photo: Myrne Nebo

# HUMANITARIAN AID ABROAD

In 2023, we continued to provide humanitarian aid in Ukraine, Lebanon, Bangladesh and Myanmar. While in Ukraine it was mainly the provision of hot meals as well as non-food items and psychosocial assistance, in Lebanon we continued our long-term support to the Tahaddi Community Centre.

In Bangladesh, we provided humanitarian support to Rohingya refugees and host communities. In Myanmar, our assistance focused on improving education, livelihoods and social cohesion in the Arakan State.

On 6<sup>th</sup> February 2023, an earthquake measuring 7.8 on the Richter scale struck northern Syria. Working with a local partner, we were able to provide financial support to the people affected, so they could buy food and other necessities.

The total amount of funds for humanitarian aid was CZK 30.4 million. The main donors included the Ministry of Foreign Affairs and the ČEZ Foundation.



**224,973**

hot meals provided in Kupjansk, Borovo, Kherson and the surrounding area



**3,240**

food and multi-purpose vouchers handed over to Syrian families in Lebanon



**1,205**

complementary food items provided to pregnant Rohingya women and breastfeeding mothers in Bangladesh

# UKRAINE

In Ukraine, we helped mainly in the Kharkiv region thanks to our partner organisation Myrne Nebo. Together, we provided **hot meals** for people in areas close to the frontline, such as Kupyansk and Borovo.

As schools and kindergartens were not functioning in most parts of the Kharkiv region and children were missing out on educational opportunities and social contact with friends, we supported the purchase of equipments for **children's centres** in the villages of Dergachi and Zolochiv, where children could meet their peers and participate in educational and leisure activities. Psychologists also work in the centres.

An unprecedented event occurred in June 2023. The Kakhovka Dam was destroyed, causing widespread flooding in the Kherson region. Three days after the event, Myrne Nebo team opened a soup kitchen in Kherson where hot meals were cooked and distributed daily. Subsequently, we also supported the clearing and rehabilitation of 252 houses damaged and clogged by mud and silt.

We also helped elsewhere. In Kyiv, we again supported the House of Mercy, which provided 65 **homeless people** with necessities, temporary housing or help with legal issues and searching for relatives. We also supported Blaho, an organization in Ukraine that takes care of internally displaced people in Uzhhorod, mostly from **the Roma community**. In other areas, we have contributed towards the purchase of leisure equipment for children who have fled the war.

Our aid in Ukraine would not have been possible without the support of the Ministry of Foreign Affairs of the Czech Republic and the enormous generosity of our donors, including the Prague City Hall and the Evangelical Church of Czech Brethren.



# LEBANON

In Lebanon, we support the work of the Tahaddi Community Centre based in the informal settlement of the Hay e Gharbeh in south Beirut, which helps vulnerable Lebanese and Syrian refugee families. It mainly provides them with living necessities (such as food and household equipment) and medical care, including psychological support. It also educates children and youth to mitigate the effects of the ongoing economic crisis.

In 2023, our contributions to the centre were used to pay for **3,240 food and multi-purpose vouchers** issued in the form of e-cards, which enabled families to buy items such as food or toiletries. The e-voucher brings a more efficient yet discreet form of aid enabling families to accommodate for over 50% of their needs despite rising inflation.

The provision of free **medical care** is a highly valued assistance in the country. That is why we made contributions for 1,931 people to visit a doctor at the Tahaddi Medical Centre and towards a vaccination campaign that succeeded in inoculating 537 men, women and children and in reducing the measles epidemic.

We have a long-standing partnership with the Tahaddi Centre to provide **education for children and youth**. Thanks to Lenten Collection funds, we were able to support 59 children to complete the 2022/2023 academic year and to register 51 children in the year 2023/2024.

Our support for the Tahaddi Centre in 2023 was possible due to the funds provided by the Ministry of Foreign Affairs of the Czech Republic, as well as by our donors who contributed to the Lenten Collection, the artists who provided their artwork for our Good Auction of modern art, and the bidders at the Auction who purchased the artwork offered.



# BANGLADESH

In Bangladesh, for the fourth consecutive year, we supported the achievement of peaceful coexistence between the host and refugee communities and the improvement of their living standards, particularly in the refugee camps located near Cox's Bazar. We operate primarily in such areas within the country, which are not covered by other organizations, trying to help where other assistance is lacking.

Thanks to funds provided by the Ministry of Foreign Affairs, we have been able to secure regular cleaning and repair of drainage systems in three camps and to provide supplementary food to 1,205 pregnant Rohingya women and nursing mothers. We also distributed school items to 2,161 primary school pupils and dignity kits to 2,384 adolescent girls and women, as well as for skills development training following initial support in horticulture, running of small businesses, handicrafts, poultry or goat breeding and, last but not least, the planting of 2,500 trees as part of the "green refugee camp" concept.



# MYANMAR

In 2023, two years after the military coup, the humanitarian situation in Myanmar was and still is not good. 6.2 million people needed aid due to displacement, disruption to healthcare and education provision, food shortages, malnutrition and other problems. The number rose further in 2024 to 18.6 million.

In partnership with LWF Myanmar and with the financial support from the Ministry of Foreign Affairs, we focused on building the resilience of Rohingya and Buddhist communities in the Arakan State on the west coast of the Bay of Bengal.

We were able to **improve the quality of education** and provide a safer learning environment. We contributed to the renovation of four primary school buildings, including sanitation facilities and access roads, and the provision of necessary equipment and furniture. 2,198 children and 65 teachers received kits containing various school supplies and 20 students received university scholarships.

We have supported the improvement of **household living standards** through ten vocational training courses in areas such as motorbike repair, carpentry, hairdressing and soap making, as well as by providing start-up grants and supporting local market linkages. 101 trainees have also learned about business development and preparing a business plan.

By working together on a joint project, two neighbouring Muslim villages that did not previously have a good relationship will be able to advocate and promote **mutual interests** with local authorities, as well as build a wider community support for emergency events.

# SYRIA

In early February 2023, an earthquake measuring 7.8 on the Richter scale struck northern Syria. Thousands of people lost their lives and thousands more were injured. Thanks to a partner on the ground, we were able to provide aid and at least basic protection against the cold weather conditions to the people affected by the earthquake.

By the end of June 2023, we had sent CZK 1.2 million donated by Czech donors to help 347 families. Each of them received a one-time cash assistance for food and other essentials worth \$150 (around 3,500 CZK).





The construction of a water supply system in Cambodia's Kampong Chhang province has helped to provide drinking water to many households.

# HUMAN RIGHTS AND DEVELOPMENT PROJECTS

In addition to our humanitarian aid abroad, in 2023 we also carried out activities supporting both farmers and the Cambodian population as well as a local organisation in Vietnam that helps the victims of human trafficking.

In rural areas in the Cambodian provinces of Kampong Chhnang, Battambang, Pursat and Svay Rieng, we supported the construction of a water system to provide tap water to households, as well as training for farmers. In Vietnam, we are advocating jointly with a local partner to amend the law on human trafficking and have contributed to other activities to provide better protection for the victims.

Thanks to our donors, the Ministry of Foreign Affairs and its Transformation Cooperation Programme, the Czech Development Agency and Otto per Mille organization, we contributed a total of CZK 12.4 million to development and human rights projects.



**2,525**  
inhabitants from two villages have been connected to drinking water in Cambodia's Kampong Chhnang province



**268**  
farmers from 16 agricultural cooperatives in Cambodia have been trained on how to process raw materials by drying



**396**  
people in Vietnam have been trained to assist victims of human trafficking

# CAMBODIA

In Cambodia, where we have been focusing on rural development since 2014, our focus in 2023 was on water, sanitation and hygiene as well as on supporting the development of local farmers.

**Connection to tap water in households** in Cambodia's rural areas is not common. The local private sector does not have enough capacity to invest in locations where access to water is challenging. In partnership with Ekomonitor Water Resources Ltd, we provided access to drinking water in the very remote villages in the Kampong Chhnang province.

In rural Cambodia, the local population is mainly engaged in agriculture. That is why we focused on **farmers training** so that they can process the fruits and vegetables they grow for their use and to enrich their household diets. At the same time this allows them to sell the processed crops and raise additional family income. To cater to the needs of online customers, we also provided IT training and administrative support.

In the Kampong Speu province, 268 farmers from 16 agricultural cooperatives were trained in mango processing by **drying**, product development for export and hygiene standards. A further 528 farmers in the Battambang, Pursat, Kampong Chhnang and Svay Rieng provinces were trained in basic mobile and advanced computer skills and received training in financial literacy, debt management and household financial planning. For better administrative management of the cooperatives, we have developed an electronic database to connect farmers with market requirements.

All the activities in Cambodia were possible primarily thanks to the funds provided by the Czech Development Agency and the Italian organization Otto per Mille.



# VIETNAM

In Vietnam, we are working with our partner organization, the Blue Dragon Children's Foundation, to provide better **protection for the victims of human trafficking**. Young people from ethnic minority groups are particularly at risk of being trafficked to neighbouring countries for forced marriage, to work in the sex industry or for labour exploitation.

Recently, bogus job offers have been on the rise enticing the victims to go abroad where they are then forced, under the threat of punishment and violence, to lure money from other people by fraudulent means. To get out of captivity, they often must ransom themselves, causing debt for themselves or very often for their families. Methods of fraudulently luring victims take many forms. For example, they can fake offers to invest or love affairs.

Together with the Blue Dragon Children's Foundation, we worked to ensure that the new Human Trafficking Act underwent a major review in 2023 to better protect victims and reflect international standards.

We also trained 396 individuals who address human trafficking and who work directly with the victims. They were mainly law enforcement personnel in the areas of investigation and victim protection. In addition, in 2023, a survey was conducted in 295 villages in the Điện Biên province to assess the experience, knowledge and the overall state of the trafficking. The results made it possible to identify specific areas where residents are most vulnerable to this criminal activity.

This human rights project was financially supported by the Ministry of Foreign Affairs of the Czech Republic through the Transformation Cooperation Programme (TRANSITION).





An afternoon with the Integrated Rescue System in Heřmanice on 2<sup>nd</sup> September 2024 as part of the Resilient Municipality programme.

# AID IN THE CZECH REPUBLIC

In 2023, our Resilient Municipality Programme carried on, preparing Czech municipalities for emergencies such as floods and forest fires.

In cooperation with other Diaconia centres, we continued to support Ukrainian refugees living in the Czech Republic, especially with their integration.

We organized various trainings and meetings for our volunteers to ensure their preparedness to provide help in case of emergency somewhere in the Czech Republic.

Various organisations and entities contributed nearly CZK 19.19 million to our activities in the Czech Republic, including Diakonie Katastrophenhilfe, Otto per Mille, UMCOR, the South Bohemian Region, People in Need, the European Programme for Integration and Migration and the Synod Council of the CCE.



**4**  
municipalities participated  
in Resilient Municipality  
Programme



**1,900**  
supported Ukrainian  
refugees



**113**  
registered and trained  
volunteers

# THE RESILIENT MUNICIPALITY

In 2023, the Resilient Municipality Prevention Programme started by mapping out the potential risks and the current state of emergency preparedness of the participating municipalities. The research was conducted both through interviews with municipality mayors, councillors and other key representatives (e.g. the commander of the volunteer fire brigade) and using a survey among municipal residents both in person and online.

Subsequently, together with the municipal leadership, we identified the necessary preventative measures and designed a set of activities to raise the residents' awareness on the topic of emergencies and emergency preparedness.

Although the municipalities of Krásná Lípa and Jamné are located in different regions of the Czech Republic, they deal with a similar challenges, which is the increased risk of forest fires. Therefore, we completed the introduction of preventative measures in both villages in 2023, which consisted of providing better equipment for the fire brigade unit.

Thanks to the programme, various awareness-raising events could take place. For example, in Jamné, a project day with children and teachers from the primary school and a discussion with the locals on emergency preparedness and prevention were held. In September, we organised along with the municipality of Heřmanice a family afternoon with the integrated rescue system for the residents. In autumn, a webinar for mayors of small municipalities took place, dedicated to sharing experiences in municipal crisis management.

We also participated in regional crisis management panel meetings so that we could coordinate effectively in case of an emergency.

# THE INTEGRATION OF REFUGEES FROM UKRAINE

Following the outbreak of the conflict in Ukraine, thousands of refugees arrived in the Czech Republic seeking safety and a home. We continued to help people who found themselves in an extremely difficult situation in 2023 in collaboration with selected centres of Diaconia ECCB and the Romodrom organisation.

The needs of Ukrainian refugees changed during the year. From providing food and in-kind support, our assistance focused on integration activities to accelerate the process of adaptation to the cultural and socio-legal environment of our country.

We supported approximately 1,900 Ukrainian refugee families in different cities. 1,253 children and adolescents attended youth centres, preschool clubs, clubs for children with disabilities and art therapy clubs or went to suburban and summer camps.

An increasing number of Ukrainian refugees have expressed their interest in learning the Czech language, finding work and becoming independent from state support as much as possible. The language training involved 1,648 people and took place within the framework of communication activities and activation services for integration.

Social counselling was also an important part of the assistance provided. Throughout the year, 216 individual cases were opened under the so-called case management, of which 123 cases were resolved and 965 interventions were carried out in the field of social assistance, counselling and peer support.

# VOLUNTEERS

Our volunteers are willing and trained to go anywhere in the Czech Republic to provide help in case of emergency, such as floods or the tornado occurring in South Moravia in the summer of 2021. We renewed their database, which contained 113 registered volunteers by the end of 2023.

During the year, the volunteers participated in various training sessions such as crisis management, humanitarian base management, first aid, damage and needs monitoring, working with equipment and mental hygiene. We also organised six two-day accredited trainings on psychosocial assistance, a three-month training in crisis intervention and one joint three-day volunteer meeting held in September in Soběšín.

Volunteers were also involved in mapping out the emergency preparedness of residents in the municipalities of Chřibská, Heřmanice, Krásná Lípa and Jamné. The survey was carried out in the form of a questionnaire via the KOBO mobile application.

Towards the end of the year, a brochure Psychosocial Assistance – A Practical Guide for Fieldwork in Emergencies was published for those who provide psychosocial assistance including volunteers, crisis interventionists and the professional community.



# LIST OF PROJECT

Project name	Donor, financial source	Amount
<b>HUMANITARIAN AID ABROAD</b>		
Humanitarian and stabilisation support for the war-affected regions of the Kharkiv region and the Kherson region affected by the destruction of the Kakhovka dam	Ministry of Foreign Affairs, public collection	15,000,000 CZK
Aid to Ukraine	ČEZ Foundation	273,500 CZK
Comprehensive support to the most vulnerable Syrian households and host community (Lebanon)	Ministry of Foreign Affairs, public collection	5,000,000 CZK
Expanding Livelihood Opportunities for Youth and At-risk Adults in Lebanon through Increasing Access to Prevocational and Vocational Training	Ministry of the Interior	275,563 CZK
Humanitarian support to Rohingya refugees and host community to improve their living standards and build peaceful coexistence in Cox's Bazar area in Bangladesh	Ministry of Foreign Affairs	5,000,000 CZK
Strengthening the resilience of crisis-affected communities in Arakan State, Myanmar	Ministry of Foreign Affairs	4,857,209 CZK
Humanitarian Aid in Syria	Public collection	1,183,000 CZK
<b>DEVELOPMENT AND HUMAN RIGHTS PROJECTS</b>		
WASH sector improvement in Kampong Chhnang Province, Cambodia	Czech Development Agency	5,990,000 CZK
iAGRO - Improving the agricultural value chain in Kampong Speu Province, Cambodia	Czech Development Agency	3,514,391 CZK
Digitalization of agricultural cooperatives in Cambodia	Czech Development Agency	2,405,706 CZK
Project support in Cambodia	Otto per Mille	365,400 CZK
Strengthening protection for victims of trafficking in Vietnam	Ministry of Foreign Affairs	1,500,000 CZK

## PROJECTS IN THE CZECH REPUBLIC

Integrating Ukrainian Refugees in the Czech Republic: Strengthening CSO's Capacities to provide assistance and advocacy	EPIM – European Philanthropic Initiative for Migration	851,229 CZK
Housing Support to Ukrainian Refugees in the Czech Republic through Evangelical Churches	Diakonie Katastrophenhilfe	51,771 CZK
Strengthening of self-dependence of Ukrainian refugees	Diakonie Katastrophenhilfe	11,323,959 CZK
Providing psychosocial and material support to local communities and refugees from Ukraine	People in Need	212,399 CZK
Improving the Situation and Integration of Ukrainian Refugees into Local Communities in the Czech Republic	UMCOR – United Methodist Committee on Relief	4,353,995 CZK
Disaster preparedness at the municipal and community level in the Czech Republic	Diakonie Katastrophenhilfe	1,918,226 CZK
Providing assistance to the affected population in the territory of the South Bohemia Region affected by an emergency or crisis situation	Regional Office of the South Bohemian Region	40,000 CZK
Supporting the readiness of Diaconia ECCB to provide humanitarian aid during an emergency in the Ústí nad Labem Region	Regional Office of the Ústí Region	55,046 CZK
Increasing the professional preparedness of volunteers and educating the public about volunteering during emergencies	Fire Rescue Service of the Czech Republic	149,272 CZK
Volunteer Coordinator. Developing volunteer service	Ministry of Interior	120,000 CZK
Giving time to the landscape – supporting volunteerism of evangelical youth in landscape management	Ministry of Interior	28,700 CZK
Strengthening the digitalization and automation of the Centre processes for Humanitarian and Development Cooperation of Diaconia ECCB	OSF Foundation/VDV	12,886 CZK
Supporting the Diaconia ECCB preparedness to provide humanitarian assistance in emergencies	Social and Charitable Aid Fund of the Synod Council of the ECCB	250,000 CZK



Pavel Drdel, our wonderful ambassador, renowned chef and author of the Lenten Cookbook.

# FUNDRAISING

Both small and large donors supported our activities in 2023 by sending in financial donations, which helped us to provide humanitarian aid in Ukraine and Lebanon and to run our centre. The total amount involved was almost **CZK 8.3 million**.

On 22nd February 2023, the 15th annual traditional **Lenten collection** was announced, the proceeds of which were used once again to provide aid to Syrian refugee families and vulnerable residents in the Hay al Gharbeh neighbourhood in the south of Beirut and to support the education of children and youth. Donors, mainly from the ECCB parish congregations, contributed CZK 522,000.

Before the Lenten collection was launched, we announced **a humanitarian collection to help the people of northern Syria**, which was struck by an earthquake in early February. The solidarity of donors brought almost CZK 2.7 million, part of which went towards food provision and other necessities.

**To help people in Ukraine**, nearly CZK 4 million was raised thanks to the generosity of individual donors, which could be used to provide hot meals and support other activities of our partner organizations.

## Good Auction and Pomahejdarkem.cz e-shop

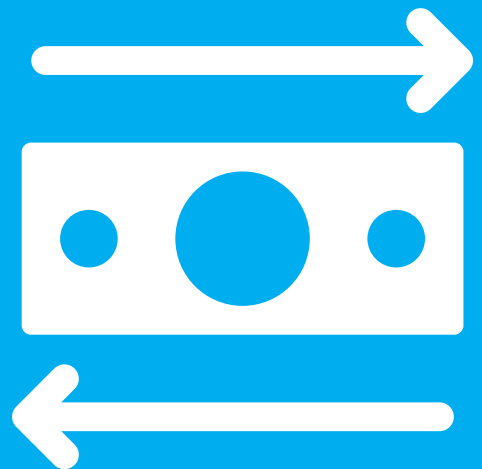
We were very pleased with the result of our **Good Auction** of Contemporary Art which was held on 26th March 2023 at the Bethlehem Chapel Gallery and on Livebid.cz thanks to the support of dozens of artists. 58 works of art were auctioned and sold in the post-auction sale for more than CZK 1.2 million.

The sale of the **“Lenten Cookbook – From Root to Branch”** by the famous chef Pavel Drdel, who together with the actor Radim Fiala is our amazing ambassador and supporter of the Tahaddi Community Centre, continued successfully.

The cookbook was sold in the general bookstores and also on our e-shop **Pomahejdarkem.cz**, which was launched in 2022 and offers products from the Tahaddi Community Centre's sewing workshop along with the book. In 2023, over 140 Lenten Cookbooks and over 90 aprons, potholders, bags and other products were sold.



# FINANCES



# REVENUE AND COSTS

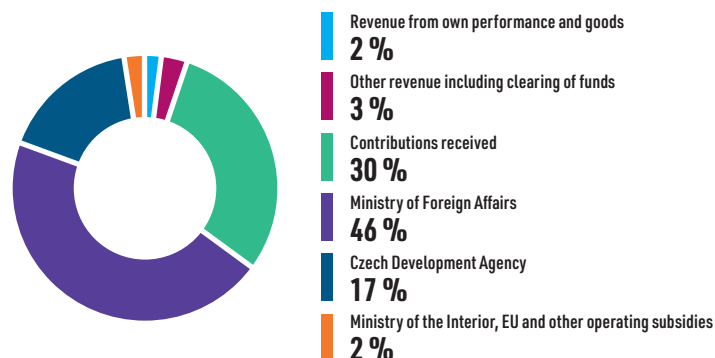
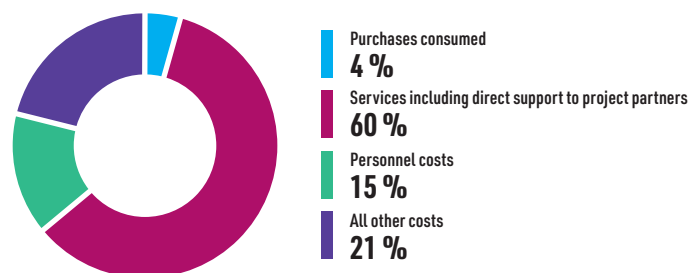
The volume of costs of the Centre for Relief and Development of Diaconia ECCB for the year 2023 totalled CZK 67.9 million. The largest share of these costs covered services and direct support to project partners (60%).

Costs	Total in thousands of CZK
Purchases consumed	2,961
Services, of which direct support to partners within projects totals CZK 31,706 thousand	40,514
Personnel costs	10,080
Taxes and fees	37
Other costs, of which donations made within projects total CZK 13,450 thousand	13,850
Depreciation, assets sold, reserves	23
Contributions made	299
Income tax on economic activity	131
<b>Total costs</b>	<b>67,895</b>

In 2023, the Centre achieved total revenue of EUR 68.7 million. Of these, the most prevalent was income from operating subsidies (65%), followed by contributions received, including domestic and foreign donations and endowment contributions from private institutions (30%).

Revenue	Total in thousands of CZK
Revenue from own performance and goods	1,416
Other income including settlement of funds	1,958
Contributions received, including domestic and foreign donations and endowment contributions from private institutions within the project framework	20,599
Operating grants	44,774
Total revenue	68,747
<b>Total revenue</b>	<b>68,747</b>

<b>Profit in economic activities</b>	<b>CZK 852 thousand</b>
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# BALANCE SHEET IN FULL

AS OF 31/12/2023 (IN WHOLE THOUSANDS OF CZK)

Label	ASSETS	Row no.	Balance on the first day of the accounting period	Balance on the last day of the accounting period
a	b	c	1	2
<b>A.</b>	<b>Total non-current assets</b>	<b>Sum A.I. to A.IV.</b>	<b>120</b>	<b>97</b>
<b>A.I.</b>	<b>Total non-current intangible assets</b>	<b>Sum of A.I.1. to A.I.7.</b>		
A.I.1.	Intangible results of research and development	(012)		
A.I.2.	Software	(013)		
A.I.3.	Valuable rights	(014)		
A.I.4.	Small non-current intangible assets	(018)		
A.I.5.	Other non-current intangible assets	(019)		
A.I.6.	Non-current intangible assets in progress	(041)		
A.I.7.	Advances paid on non-current intangible assets	(051)		
<b>A.II.</b>	<b>Total non-current tangible assets</b>	<b>Sum of A.II.1. to A.II.10.</b>	<b>559</b>	<b>495</b>
A.II.1.	Land	(031)		
A.II.2.	Works of art, objects and collections	(032)		
A.II.3.	Buildings and structures	(021)		
A.II.4.	Tangible movable assets and their sets	(022)	559	495
A.II.5.	Units of orchards and vineyards	(025)		
A.II.6.	Breeding and draught animals	(026)		
A.II.7.	Small non-current tangible assets	(028)		
A.II.8.	Other non-current tangible assets	(029)		
A.II.9.	Non-current tangible assets in progress	(042)		
A.II.10.	Advances paid on non-current tangible assets	(052)		
<b>A.III.</b>	<b>Total non-current financial assets</b>	<b>Sum of A.III.1. to A.III.6.</b>		
A.III.1.	Shares - controlled or controlling entity	(061)		
A.III.2.	Shares - substantial influence	(062)		
A.III.3.	Bonds held to maturity	(063)		
A.III.4.	Loans to organisational entities	(066)		
A.III.5.	Other long-term loans	(067)		
A.III.6.	Other financial investments	(069)		
<b>A.IV.</b>	<b>Total accumulated depreciation of non-current assets</b>	<b>Sum of A.IV.1. to A.IV.11.</b>	<b>-439</b>	<b>-398</b>
A.IV.1.	Depreciation of intangible results of research and development	(072)		
A.IV.2.	Depreciation of software	(073)		
A.IV.3.	Depreciation of valuable rights	(074)		
A.IV.4.	Depreciation of small non-current intangible assets	(078)		
A.IV.5.	Depreciation of other non-current intangible assets	(079)		
A.IV.6.	Depreciation of buildings and structures	(081)		

A.IV.7.	Depreciation of individual tangible movable assets and their sets	(082)	35	-439	-398
A.IV.8.	Depreciation of orchards and vineyards	(085)	36		
A.IV.9.	Depreciation of livestock and draught animals	(086)	37		
A.IV.10.	Depreciation of small non-current tangible assets	(088)	38		
A.IV.11.	Depreciation of other non-current tangible assets	(089)	39		
<b>B.</b>	<b>Total current assets</b>		<b>Sum of B.I. to B.IV.</b>	<b>41</b>	<b>21,016</b>
<b>B.I.</b>	<b>Total stocks</b>		<b>Sum of B.I.1. to B.I.9.</b>	<b>51</b>	<b>586</b>
B.I.1.	Material in store	(112)	42		
B.I.2.	Material in transit	(119)	43		
B.I.3.	Work-in-progress	(121)	44		
B.I.4.	Semi-finished products	(122)	45		
B.I.5.	Finished products	(123)	46		
B.I.6.	Animals	(124)	47		
B.I.7.	Merchandise in store and in retail shops	(132)	48	586	111
B.I.8.	Merchandise in transit	(139)	49		
B.I.9.	Advances paid on stocks	(314)	50		
<b>B.II.</b>	<b>Total accounts receivable</b>		<b>Sum of B.II.1. to B.II.19.</b>	<b>71</b>	<b>199</b>
B.II.1.	Subscribers	(311)	52	60	24
B.II.2.	Bills for collection	(312)	53		
B.II.3.	Accounts receivable for discounted securities	(313)	54		
B.II.4.	Operating advances granted	(314)	55	2	
B.II.5.	Other accounts receivable	(315)	56		
B.II.6.	Accounts receivable from employees	(335)	57	10	9
B.II.7.	Accounts receivable from social security and public health insurance institutions	(336)	58		
B.II.8.	Income tax	(341)	59		
B.II.9.	Other direct taxes	(342)	60		
B.II.10.	Value added tax (VAT)	(343)	61		
B.II.11.	Other taxes and fees	(345)	62		
B.II.12.	Claims for grants and other settlements from the state budget	(346)	63		
B.II.13.	Claims for grants and other settlements from the budget of local self-governing units	(348)	64		
B.II.14.	Accounts receivable from associates of the company	(358)	65		
B.II.15.	Accounts receivable from fixed futures and options	(373)	66		
B.II.16.	Accounts receivable from issued bonds	(375)	67		
B.II.17.	Other accounts receivable	(378)	68	127	1,333
B.II.18.	Estimated accounts receivable	(388)	69		
B.II.19.	Allowance for accounts receivable	(391)	70		
<b>B.III.</b>	<b>Total current financial assets</b>		<b>Sum of B.III.1. to B.III.7.</b>	<b>80</b>	<b>13,186</b>
B.III.1.	Cash on hand	(211)	72	129	26
B.III.2.	Stamps and vouchers	(213)	73		
B.III.3.	Cash in accounts	(221)	74	13,057	17,471
B.III.4.	Shares and similar securities	(251)	75		
B.III.5.	Bonds, debentures and similar securities	(253)	76		
B.III.6.	Other realizable securities	(256)	77		

B.III.7.	Cash in transit	(261)	79		
<b>B.IV.</b>	<b>Total other assets</b>	<b>Sum of B.IV.1. to B.IV.2.</b>	<b>84</b>	<b>7,045</b>	<b>722</b>
B.IV.1.	Accrued expenses	(381)	81		
B.IV.2.	Accrued income	(385)	82	7,045	722
	<b>Total assets</b>	<b>Sum of A. to B.</b>	<b>85</b>	<b>21,136</b>	<b>19,793</b>

Label	LIABILITIES	Row no.		Balance on the first day of the accounting period	Balance on the last day of the accounting period
a	b	c		3	4
<b>A.</b>	<b>Total own capital</b>	<b>Sum of A.I. to A.II.</b>	<b>86</b>	<b>13,989</b>	<b>13,344</b>
<b>A.I.</b>	<b>Total capital</b>	<b>Sum of A.I.1. to A.I.3.</b>	<b>90</b>	<b>13,479</b>	<b>12,492</b>
A.I.1.	Own capital	(901)	87		
A.I.2.	Fonds	(911)	88	13,479	12,492
A.I.3.	Valuation differences on revaluation of financial assets and liabilities	(921)	89		
A.II.	Total earnings	Sum of A.II.1 to A.II.3.	94	510	852
A.II.1.	Profit and loss account	(963)	91	X	852
A.II.2.	Earnings subject to approval	(931)	92	510	X
A.II.3.	Profit or loss carried forward	(932)	93		
<b>B.</b>	<b>Total outside capital</b>	<b>Sum of B.I. to B.IV.</b>	<b>95</b>	<b>7,147</b>	<b>6,449</b>
<b>B.I.</b>	<b>Total reserves</b>	<b>Value B.II.1.</b>	<b>97</b>		
B.I.1.	Reserves	(941)	96		
B.II.	Total non-current liabilities	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.	Rental 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 accounts payable	(389)	103		
B.II.7.	Other non-current liabilities	(959)	104		
B.III.	Total current liabilities	Sum of B.III.1. to B.III.23.	129	951	1,414
B.III.1.	Suppliers	(321)	106	26	3
B.III.2.	Bills of exchange payable	(322)	107		
B.III.3.	Advances received	(324)	108		
B.III.4.	Other liabilities	(325)	109	8	6
B.III.5.	Employees	(331)	110	523	525
B.III.6.	Other liabilities to employees	(333)	111		
B.III.7.	Liabilities to social security and public health insurance institutions	(336)	112	285	284
B.III.8.	Income tax	(341)	113	49	111
B.III.9.	Other direct taxes	(342)	114	52	52
B.III.10.	Value added tax (VAT)	(343)	115	8	15
B.III.11.	Other taxes and fees	(345)	116		
B.III.12.	Liabilities in relation to the state budget	(346)	117		333
B.III.13.	Liabilities in relation to the budget of the self-governing units	(348)	118		
B.III.14.	Liabilities from outstanding securities and shares subscribed	(367)	119		

B.III.15.	Liabilities to associates of the company	(368)	120			
B.III.16.	Liabilities on fixed futures and options	(373)	121			
B.III.17.	Other liabilities	(379)	122		85	
B.III.18.	Short-term loans	(231)	123			
B.III.19.	Credits for discounted securities	(232)	124			
B.III.20.	Issued short-term bonds	(241)	125			
B.III.21.	Own bonds	(255)	126			
B.III.22.	Estimated accounts payable	(389)	127			
B.III.23.	Other short-term financial aids	(249)	128			
B.IV.	Total other liabilities		Sum of B.IV.1. to B.IV.2.	133	6,196	5,035
B.IV.1.	Accrued expenses	(383)	130		3,878	53
B.IV.2.	Accrued income	(384)	131		2,318	4,982
	<b>Total liabilities</b>		<b>Sum of A. to B.</b>	<b>134</b>	<b>21,136</b>	<b>19,793</b>

## PROFIT AND LOSS ACCOUNT IN FULL

AS OF 31/12/2023 (IN WHOLE THOUSANDS CZK)

LABEL	TEXT	ROW NO.	ACTIVITIES			
			MAIN 5	ECONOMIC 6	TOTAL 7	
<b>A.</b>	<b>Costs</b>	<b>1</b>				
<b>A.I.</b>	<b>Purchases consumed and services purchased and capitalization</b>	<b>Sum of A.I.1. to A.I.6.</b>	<b>2</b>	<b>41,903</b>	<b>1,572</b>	<b>43,475</b>
A.I.1.	Consumption of materials, energy and other non-stored supplies		3	1,749	15	1,764
A.I.2.	Goods sold		4		1,198	1,198
A.I.3.	Repairs and maintenance		5	193		193
A.I.4.	Travel costs		6	982	7	989
A.I.5.	Cost of representation		7	22	6	28
A.I.6.	Other services		8	38,957	346	39,303
<b>A.II.</b>	<b>Change in the stock level of own activities</b>	<b>Sum of A.II.7. to A.II.9.</b>	<b>9</b>			
A.II.7.	Change in the stock level of own activities		10			
A.II.8.	Capitalization of materials, goods and internal services		11			
A.II.9.	Capitalization of non-current assets		12			
<b>A.III.</b>	<b>Personal expenses</b>	<b>Sum of A.III.10. to A.III.14.</b>	<b>13</b>	<b>10,062</b>	<b>18</b>	<b>10,080</b>
A.III.10.	Labour costs		14	7,343	13	7,356
A.III.11.	Statutory social security		15	2,435	5	2,440
A.III.12.	Other social security		16			
A.III.13.	Statutory social costs		17	284		284
A.III.14.	Other social costs		18			
<b>A.IV.</b>	<b>Taxes and fees</b>	<b>Value A.IV.15.</b>	<b>19</b>	<b>36</b>	<b>1</b>	<b>37</b>
A.IV.15.	Taxes and fees		20	36	1	37

<b>A.V.</b>	<b>Other costs</b>	<b>Sum of A.V.16. to A.V.22.</b>	<b>21</b>	<b>13,772</b>	<b>78</b>	<b>13,850</b>
A.V.16.	Contractual fines, default interest, other fines and penalties		22			
A.V.17.	Writing off bad debts		23	2		2
A.V.18.	Interest payable		24			
A.V.19.	Exchange rate losses		25	192		192
A.V.20.	Gifts		26	13,450		13,450
A.V.21.	Shortages and damages		27		76	76
A.V.22.	Other miscellaneous costs		28	128	2	130
<b>A.VI.</b>	<b>Depreciation, assets sold, creation and use of reserves and allowances</b>	<b>Sum of A.VI.23. to A.VI.27.</b>	<b>29</b>	<b>23</b>		<b>23</b>
A.VI.23.	Depreciation of non-current assets		30	23		23
A.VI.24.	Non-current assets sold		31			
A.VI.25.	Securities and shares sold		32			
A.VI.26.	Material sold		33			
A.VI.27.	Creation and use of reserves and allowances		34			
<b>A.VII.</b>	<b>Contributions made</b>	<b>Value A.VII.28.</b>	<b>35</b>	<b>299</b>		<b>299</b>
A.VII.28.	Membership contributions and contributions settled between departments		36	299		299
<b>A.VIII.</b>	<b>Income tax</b>	<b>Value A.VIII.29.</b>	<b>37</b>		<b>131</b>	<b>131</b>
A.VIII.29.	Income tax		38		131	131
	<b>Total costs</b>	<b>Sum of A.I. to A.VIII.</b>	<b>39</b>	<b>66,095</b>	<b>1,800</b>	<b>67,895</b>
<b>B.</b>	<b>Revenue</b>		<b>40</b>			
<b>B.I.</b>	<b>Operating grants</b>	<b>Value B.I.1.</b>	<b>41</b>	<b>44,774</b>		<b>44,774</b>
B.I.1.	Operating grants		42	44,774		44,774
<b>B.II.</b>	<b>Contributions received</b>	<b>Sum of B.II.2. to B.II.4.</b>	<b>43</b>	<b>19,438</b>	<b>1,161</b>	<b>20,599</b>
B.II.2.	Contributions received settled between departments		44			
B.II.3.	Contributions received (gifts)		45	515	1,161	1,676
B.II.4.	Membership contributions received		46	18,923		18,923
<b>B.III.</b>	<b>Revenue from own performance and goods</b>		<b>47</b>		<b>1,416</b>	<b>1,416</b>
<b>B.IV.</b>	<b>Other revenue</b>	<b>Sum of B.IV.5. to B.IV.10.</b>	<b>48</b>	<b>1,883</b>	<b>75</b>	<b>1,958</b>
B.IV.5.	Contractual fines, default interest, other fines and penalties		49			
B.IV.6.	Payments for debts written off		50			
B.IV.7.	Interest received		51			
B.IV.8.	Exchange rate gains		52	62		62
B.IV.9.	Settlement of funds		53	1,775	75	1,850
B.IV.10.	Other miscellaneous revenue		54	46		46
<b>B.V.</b>	<b>Proceeds from the sale of assets</b>	<b>Sum of B.V.11. to B.V.15.</b>	<b>55</b>			
B.V.11.	Proceeds from the sale of non-current intangible and tangible assets		56			
B.V.12.	Proceeds from the sale of securities and shares		57			
B.V.13.	Proceeds from the sale of materials		58			
B.V.14.	Revenue from short-term financial assets		59			
B.V.15.	Revenue from long-term financial assets		60			
	<b>Total revenue</b>	<b>Sum of B.I. to B.V.</b>	<b>61</b>	<b>66,095</b>	<b>2,652</b>	<b>68,747</b>
<b>C.</b>	<b>Profit or loss before tax</b>	<b>row 61 - (39 - 37)</b>	<b>62</b>		<b>983</b>	<b>983</b>
<b>D.</b>	<b>Profit or loss after tax</b>	<b>row 62 - 37</b>	<b>63</b>		<b>852</b>	<b>852</b>

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE CALENDAR YEAR 2023

THE FIGURES ARE GIVEN IN CZK

**Date of financial statements: 31/12/2023**

**Regular accounting period: 01/01/2023-31/12/2023**

**Previous accounting period: 01/01/2022-31/12/2022**

### I. General details

Accounting entity:

**Diaconia ECCB – Centre of relief and development**

(hereafter referred to as “Diaconia ECCB – CRD”)

Head office:

**Belgická 374/22, 120 00 Prague 2 – Vinohrady**

CRN: **73635383**

Legal form and registration:

**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, maintained by the Ministry of Culture of the Czech Republic under the registration number 9-299/2011-37936 on 1st January 2011.**

Founder:

**head office at Belgická 374/22, 120 00 Prague 2 – Vinohrady, CRN: 45242704.**

Director of Diaconia ECCB – CRD:

**The Advisory Board. The members of the Advisory Board as of 31<sup>st</sup> December 2023 were – Mgr. Kristina Ambrožová, Chair of the Board (Director)** The statutory body of Diaconia ECCB – CRD is the Advisory Board. The Chairman and another member of the Advisory Board act and sign on behalf of Diaconia ECCB – CRD in all matters falling within the exclusive competence of the Advisory

Board. On 1<sup>st</sup> 6<sup>th</sup> 2023, Mgr. Kristina Ambrožová, the Director of Diaconia ECCB – CRD, was appointed to exercise the functions of the Advisory Board of the Centre for a period of one year.

Director of Diaconia ECCB – CRD:

**Mgr. Kristina Ambrožová**

According to the statutes, the Director is authorized and registered in the register of legal persons of Diaconia ECCB – CRD, maintained by the Ministry of Culture – as a 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:

In line with statutory requirements, Diaconia ECCB – CRD has a supervisory body – the Supervisory Board, which has 5 members and 2 alternates. As of 31<sup>st</sup> December 2023, the members of the Supervisory Board were Mgr. Jana Šarounová – Chair, members – Eva Zdražilová, 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 (charitable) 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 activities,
- work with children and youth
- cooperation with other organisations in the field of development and humanitarian aid

**Economic activity:**

Diaconia ECCB – CRD is entitled to conduct the following secondary economic activity, the subject of which is the production, trade and services not specified in Appendices 1 to 3 of the Trade Licensing Act.

**ACTIVITY FIELDS:**

- arrangement of trade and services,
- wholesale and retail trade,
- translation and interpreting activities,
- services in the field of administrative management and services of organizational and economic nature,
- operation of a travel agency and guide activities in the field of tourism
- production, trade and services not elsewhere classified.
- operation of cultural, educational and entertainment facilities, organization of cultural productions, entertainments, exhibitions, fairs, shows, sales and similar events

- publishing activities, printing production, bookbinding and copying work
- out-of-school education and training, organisation of courses, training, including teaching activities
- renting and lending of movable assets

In its main activity for the year 2023, Diaconia ECCB – CRD achieved revenues of 0,- CZK and in its economic activity 1,416,249.82 CZK (where the revenue for services amounts to 11,100 CZK and the revenue for sold goods 1,405,149.82 CZK). Indirect costs of 46,997.51 CZK were charged to the economic activity (calculated as a percentage of revenue from economic activity/revenue from main activity, and applying this percentage to the organisation's remaining undistributed operating costs for the year 2023).

## II. Accounting methods, principles and valuation techniques used

**The valuation method for individual items of assets and liabilities:**

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

- tangible non-current assets – acquired by purchase – at cost
  - acquired by donation – replacement cost
- Accounts receivable – face value
- cash – nominal value
- liabilities – face value.

**Method of determining depreciation to assets and the method of determining fair value:**

Tangible non-current assets include items with a cost or replacement cost of >80k CZK from 2021 onwards and of >40k CZK in the previous years. As for intangible non-current assets, rights or software and the like – these are recorded at a purchase price of >60k CZK. Other items – small tangible assets – are expensed directly on acquisition. Therefore, no small intangible or tangible non-current assets are recorded in the balance sheet accounts.

Small tangible and intangible non-current assets are recorded in off-balance sheet accounts with the exception of assets realised from Cambodian projects, which are charged directly to consumption of materials in account no. 501900.

These assets are transferred to the ownership of the Cambodian partner organisation while the projects are still running. Diaconia ECCB – CRD owns depreciated assets – the Tiguan car (depreciation set by accounting to 7 years, accounting depreciation of 22,860 CZK. In 2023, no assets were recorded that were temporarily below book value and should be subject to loss allowances in the financial statements as of 31<sup>st</sup> 12<sup>th</sup> 2023.

Loss allowances were also not made in previous accounting periods. 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 report any valuation differences.

**Accounting for stocks:**

The Organization accounts in method B. During the year, all expenditure on the acquisition of stock is charged directly to costs (consumption). At the end of the accounting period, an inventory check is carried out and the determined balance (current state) is charged to the inventory accounts.

**Changes to valuation, depreciation and amortisation with quantification of impact on profit or loss:**

There were no changes to the valuation methods of any asset in 2023.

**Changes to accounting policies and the arrangement of items in the financial statements:**

No adjustments have been made to the arrangement of the financial statements as of 31st December 2023. Year-on-year, the reported figures are fully comparable.

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

**Tangible non-current assets:**

The cost of tangible non-current assets as of 31st December 2023 was 495,422.72 CZK.

**Financial non-current assets:**

Diaconia ECCB – CRD does not own any non-current financial assets.

**Number of employees and labour costs:**

In 2023, Diaconia ECCB – CRD employed 15 employees (average number of employees in physical persons); 13 employees (average number of employees in recalculated numbers), 3 employees on the basis of the Agreement to perform work and 8 employees on the

**Method of converting figures in foreign currencies into Czech crowns:**

During the year at the exchange rate on 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 CNB daily rate.

As of 31<sup>st</sup> December, the profit and loss conversion of cash and current account balances and the balance sheet conversion at the CNB exchange rate of receivables and payables recorded in foreign currencies is carried out. As of 31st 12th 2023, Diaconia ECCB – CRD recorded liabilities in foreign currencies and reported exchange rate differences from their conversion in the profit and loss account.

basis of the community service sentence. Total wage costs (gross wages) amounted to 7,356,154 CZK (of which FTE wages amounted to 7,088,019 CZK, Agreement to perform work wages to 131,100 CZK and community service wages to 137,035 CZK).

**Remuneration granted to members of the statutory and supervisory bodies:**

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

**As of 1<sup>st</sup> 1<sup>st</sup> 2023****As of 31<sup>st</sup> 12<sup>th</sup> 2023**

Total current receivables from subscribers:	59,982 CZK	24,376.44 CZK
which are:	-	-
- within the repayment term	59,982 CZK	17,139 CZK
- past the repayment term	-	7,237.44 CZK
which are past the due term:	-	-
- up to 30 days	-	-
- over 30 days up to 180 days	-	7,237.44 CZK
- over 180 days up to 360 days	-	-
- over 360 days	-	-

	<b>As of 1<sup>st</sup> 1<sup>st</sup> 2023</b>	<b>As of 31<sup>st</sup> 12<sup>th</sup> 2023</b>
Total current liabilities to suppliers:	33,671.71 CZK	9,550 CZK
which are:	-	-
- within the repayment term	21,690.16 CZK	9,550 CZK
- past the repayment term	11,981.55 CZK	-
which are past the due term:	-	-
- up to 30 days	11,981.55 CZK	-
- over 30 days up to 180 days	-	-
- over 180 days up to 360 days	-	-
- over 360 days	-	-

Receivables and payables recorded on 31<sup>st</sup> December 2023 have already been paid in full at the time the financial statements were prepared.

**Liabilities for social security and health insurance premiums and tax liabilities:**

Liabilities from insurance premiums as of 31<sup>st</sup> 12<sup>th</sup> 2023 in the amount of 283,660 CZK are liabilities of Diaconia ECCB – CRD for the month 12/2023 paid on 01/2024 (of which 197,265 CZK goes towards social security and 86,395 CZK towards health insurance). Reported tax liability as of 31<sup>st</sup> December 2023 corresponding to the tax liability of the 12/2023 payroll is 51,768 CZK.

**Liabilities uncleared in the accounts and not included in the balance sheet:**

Diaconia ECCB – CRD has no liabilities uncleared in the accounts.

**Grants received:**

Total grants for 2023 amounted to 44,773,742.79 CZK of which the following projects were funded from the state budget of the Czech

Republic: MFA (Ministry of Foreign Affairs) projects – 31,357,208.77 CZK, CDA (Czech Development Agency) projects – 11,910,097.28 CZK, Ministry of the Interior projects – 544,835.03, 95,046.40 CZK from the regions.  
From other donors: EPIM 851,229.31 CZK, Active Citizens Fund 12,886 CZK. The grants were used for the stated purposes and any refunds incurred in 2023 would have been made by 15<sup>th</sup> 2<sup>nd</sup> 2024 at the latest. These refunds totalled 332,693.95 CZK (CDA returned 189,902.72 CZ on 3 projects, MFA returned 142,791.23 CZK on one project). By the same date, the financial settlement of the grants from the state budget of the Czech Republic was completed. In February 2024, Annual Reports on project implementation were submitted to the grant providers for the grants 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

annual report of the organisation.

Grants redistributed to partners abroad are recorded in the profit and loss account no. 518000 for Other services on the basis of a long-standing accounting tradition and because of the need for long-term comparisons.

#### **Gifts received:**

Domestic or foreign gifts earmarked for specific project purposes are charged to the gifts account 683 or 684. In 2023, Diaconia ECCB – CRD received and used cash gifts in the total amount of 20,598,777.12 CZK. These gifts (in accounts no. 683000 or 684000) were designated for specific project purposes. They were provided by private entities (domestic and foreign), which were mainly the following donors:

- CEZ Foundation Help for Ukraine – 273,499.64 CZK;
- Consortium of Migrant Assisting Organizations to support refugees from Ukraine – 212,398.50 CZK;
- Otto Per Mille – 365,400 CZK;
- DKH Housing Support to Ukrainian Refugees in the Czech Republic 51770.61 CZK;
- DKH Strengthening of self-dependence of Ukrainian refugees in the Czech Republic – 11,323,958.55 CZK;
- DKH Disaster preparedness at the municipal and community level in the Czech Republic – 1,918,225.71 CZK;
- UMCOR – 4,353,995.16 CZK;

Gifts from the Lutheran World Federation.

The economic activity consisted of gifts made in relation to paintings donated as part of a public auction.

Gifts received for the activities of the Centre or for foreign aid purposes are charged to funds rather than to revenue in the gifts account.

#### **Gifts made:**

Gifts totalling to 13,450,260.93 CZK were distributed in 2023 as recorded in account no. 546000.

This is a reallocation of domestic and foreign gifts received within the scope of projects.

These were mainly gifts made in the context of assistance to war refugees from Ukraine:

As part of the Consortium of Migrant Assisting Organizations project to support the refugees from Ukraine – 168,082.50 CZK was sent to do parish congregations of the ECCB;

As part of the DKH project Strengthening of self-dependence of Ukrainian refugees in the Czech Republic – 9,571,464.60 CZK was sent to the Romodrom organisation, to Diaconia ECCB centres in Pilsen, Vsetín, Litoměřice and to the Centre of Nationwide Programmes and Services;

- As part of the UMCOR project 3,347,705.69 CZK was sent to the Romodrom organisation and to Diaconia ECCB centres in Vsetín, Pilsen, Litoměřice, Jaroměř.

Aid has been sent directly to Ukraine to the Blago Charitable organization in Uzhorod from the CEZ Foundation totalling to 184,949.64 CZK. A gift was also made to the municipality of Krásná Lípa for flood preparedness in the Czech Republic as part of the DKH project Disaster preparedness at the municipal and community level in the Czech Republic totalling to 166,211 CZK.

The following funds were provided from internal gifts funds: 610,957.50 CZK from the Ukraine fund was provided for assistance to Ukrainian refugees in the Czech Republic and refugee-related expenses, a gift of 350,000 CZK was sent to the House of Mercy in Ukraine – 526,500 CZK from the Lebanon fund was provided to Merathu and Tahaddi 50,000 CZK from the Tornado fund was provided to ADRA charitable trust for the evaluation of the post-tornado research

#### **Contributions made:**

Diaconia ECCB – CRD is a member of and has provided membership contributions for the year 2023 in the total amount of 299,230.15 CZK to the following organisations:

- ACT Alliance – 73,481.25 CZK
  - FORS (Czech Forum for Development Cooperation) – 165,000 CZK
- Furthermore, according to the Organisational Regulations, Diaconia ECCB has made a contribution of 42,344 CZK towards the activities of Diaconia ECCB for the year 2023.

**Accrued revenue:**

Accrued revenue amounting to 4,981,759.56 CZK was carried forward to 2024, consisting mainly of unspent foreign gifts for projects or grants: DKH Disaster preparedness at the municipal and community level in the Czech Republic – 705,769.22 CZK; DKH Strengthening of self-dependence of Ukrainian refugees in the Czech Republic – 341,161.20 CZK; UMCOR – 1,097,658.95 CZK; Week of Compassion – 2,223,998.75 CZK; UNDP – 179,144 CZK; Active Citizens Fund – 84,027.44 CZK.

**Public collections:**

Diaconia ECCB – CRD organised public collections according to the provisions of Section 4(2) of the Act 117/2001 Coll. on public collections. The contributions received are recorded in the funds of the HUM – World and HUM – Czech Republic collections and the funds from the contributions are recorded in special accounts for individual collections. As of 1st January 2023, the initial balance of the collections' funds amounted to 7,039,111.95 CZK. For the year 2023, contributions received in the HUM – World public collection amounted to 4,443,587.20 CZK while the total of 5,834,849.86 CZK was released – 4,523,450.95 CZK for the purpose of providing aid in the war conflict in Ukraine, 1,183,000 CZK to Syria, 74,398.91 to Lebanon and 54,000 to Kenya. In the HUM – Czech Republic public collection in 2023, contributions of 31,791 CZK were received. In 2023, no aid was sent from the collection. The balance of the collection funds as of 31st 12th 2023 is 4,939,640.29 CZK.

**Settlement of profit or loss for the year 2022:**

The Advisory Board of Diaconia ECCB approved the annual accounts for 2022 at its meeting on 09/05/2023.

**Significant events between the balance sheet date and the time of preparation of the financial statements under section 19 paragraph 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 other than the ongoing war in Ukraine where the organisation is actively involved.

**Information on the use of accounting methods:**

The accounting entity has not experienced any event that would restrict or prevent it from continuing its activities for the foreseeable future

**Method of determining the taxable income subject to income tax:**


With a profit or loss before tax amounting to 983,093 CZK, the taxable income was:

- increased by 67,228,454 for non-deductible expenses (including expenses related to income not subject to tax or exempt from tax) and decreased by 67,222,618 CZK for income that is not subject to tax or is exempt from tax and decreased by CZK 143 for income that has already been taxed by withholding.

The taxable income of 988,786 CZK was reduced in accordance with the provisions of Section 20(7) of the Income Tax Act for Non-Profit Organisations (by 300k CZK); up to a maximum of the taxable income amount. The resulting taxable income is 688,000 CZK and the corporate income tax of 130,720 CZK applies.

Date: 29/04/2024

Statutory body  
(name and signature):

  
**Mgr. Kristina Ambrožová**  
Chair of the Advisory Board  
and Director

Prepared by  
(name and signature):

  
**Ing. Zdeňka Štětková**  
Finance manager

# INDEPENDENT AUDITOR'S REPORT

TO THE SUPERVISORY BOARD AND THE FOUNDER OF DIAKONIE ČCE – STŘEDISKO HUMANITÁRNÍ A ROZVOJOVÉ SPOLUPRÁCE

## Report on the Audit of the Financial Statements

### Opinion

We have audited the financial statements of Diakonie ČCE – Středisko humanitární a rozvojové spolupráce (hereinafter also the “Organization”) prepared in accordance with accounting principles generally accepted in the Czech Republic, which comprise the statement of financial position as at 31 December 2023, and the income statement and notes to the financial statements, including significant (material) information about the accounting methods used. For details of the Organization, see Note 1. to the financial statements.

In our opinion, the Organization financial statements give a true and fair view of the financial position of Diakonie ČCE – Středisko humanitární a rozvojové spolupráce as at 31 December 2023, and of its financial performance for the year then ended in accordance with accounting principles generally accepted in the Czech Republic.

### Basis for the Opinion

We conducted our audit in accordance with the Act on Auditors and Auditing Standards of the Chamber of Auditors of the Czech Republic, which are International Standards on Auditing (ISAs), as amended by the related application clauses. Our responsibilities under this law and regulation are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the Act on Auditors and the Code of Ethics adopted by the Chamber of Auditors of the Czech Republic and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Other Information in the Annual Report

In compliance with Section 2(b) of the Act on Auditors, the other information comprises the information included in the Annual Report other than the financial statements and auditor's report thereon. The Advisory board is responsible for the other information.

Our opinion on the financial statements does not cover the other information. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. In addition, we assess whether the other information has been prepared, in all material respects, in accordance with applicable law or regulation, in particular, whether the other information complies with law or regulation in terms of formal requirements and procedure for preparing the other information in the context of materiality, i.e. whether any non-compliance with these requirements could influence judgments made on the basis of the other information.

Based on the procedures performed, to the extent we are able to assess it, we report that:

- The other information describing the facts that are also presented in the financial statements is, in all material respects, consistent with the financial statements; and
- The other information is prepared in compliance with applicable law or regulation.

In addition, our responsibility is to report, based on the knowledge and understanding of the Organization obtained in the audit, on whether the other information contains any material misstatement of fact. Based on the procedures we have performed on the other information obtained, we have not identified any material misstatement of fact.

### **Responsibilities of the Organization's Advisory board and the Supervisory Board for the Financial Statements**

The Advisory board is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the Czech Republic and for such internal control as the Advisory board 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 Advisory board is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Advisory board either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

The Supervisory Board is responsible for overseeing the Organization's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements 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 level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise

from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the above law or regulation, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Advisory board.
- Conclude on the appropriateness of the Advisory board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Advisory board and the Supervisory Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**22HLAV s.r.o.**

Member of MSI Global Alliance, Legal & Accounting Firms  
Všebořická 82/2, 400 01 Ústí nad Labem  
Audit firm licence No. 277

A blue ink handwritten signature, appearing to be "Jan Černý", written in a cursive style.

**Ing. Jan Černý**  
Auditor licence No. 2455

3<sup>rd</sup> May 2024

This Auditor's Report includes the following attachments:

1. Statement of financial position as of 31. 12. 2023
2. Statement of profit or loss or the year ended 31. 12. 2023
3. Notes for the year ended 31. 12. 2023

This Audit Report is a translation of the Czech Audit Report for the audit of the 2023 financial statements.



# ACKNOWLEDGMENTS



We would like to thank our ambassadors Pavel Drdel and Radim Fiala for their long-term and intensive support.



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

Thanks to all our institutional donors and corporate donors.



Ministerstvo zahraničních věcí  
České republiky



TRANSITION



MINISTERSTVO VNITRA  
ČESKÉ REPUBLIKY

Diakonie  
Katastrophenhilfe

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



Jihočeský kraj

střecký kraj

NADACE ČEZ

Člověk  
v tísni

Iceland  
Liechtenstein  
Norway  
Active  
citizens fund

European  
Philanthropic  
Initiative for  
Migration

UMCOR  
Global Ministries  
The United Methodist Church



smart  
press

We also would like to thank to all our individual and regular donors who contribute to our collections and activities.

Thanks to all our partners in the Czech Republic and abroad.



Thanks to the municipalities that cooperated with us in 2023 on the Resilient Municipality Programme: Heřmanice, Chřibská, Jamné and Krásná Lípa.

Last but not least, we thank all our employees and volunteers who contributed to the operation of the Centre and carried out its activities and projects in 2023.

## **Diaconia ECCB – Centre for Relief and Development**

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