



2013

ANNUAL REPORT CENTRUM PODPORY, O.P.S.

WE HELP CHILDREN THAT HAVE BEEN UNFORTUNATE IN LIFE



**CENTRUM
PODPORY**



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I. PROFILE

Centrum podpory, o. p. s., established by the Sirius Foundation, was founded on November 16, 2012, with the aim to systematically map, actively seek out and disseminate best practices in the selected area of care for endangered children. Another objective of the organization is to also support the deepening and strengthening of mutual cooperation and information sharing among organizations dealing with these issues. When seeking out and mapping the situation in the selected area, Centrum podpory, o.p.s. (hereinafter referred to as "Support Center"), focuses not only on the Czech Republic, but it also looks for inspiration and experience abroad.



II. BASIC INFORMATION

Founded	November 16, 2012, Foundation Charter of a Public Benefit Corporation
Founder	Sirius Foundation
Registration	February 22, 2013, Register of Public Benefit Corporations maintained by the Municipal Court in Prague, Section 0, Enclosure 1104
IČ	01430688
Bank details	PPF Banka, Evropská 2690/17, 160 41 Prague 6
Account number	2017020007/6000
Registered office	Thunovská 12, 118 00 Prague 1, Czech Republic
E-mail	info@centrumpodpory.cz
Phone	+420 257 211 445
Website	www.centrumpodpory.cz



BODIES OF CENTRUM PODPORY, O.P.S.

Board of Administration

Kamila Badová – Chairperson
Lenka Šrámková – Member
Irena Bažantová – Member

Supervisory Board

Radka Šmejcová – Chairperson
Martina Bártíková – Member
Tomáš Bada – Member

Director

Gabriela Navrátilová

III. ACTIVITIES 2013

SUBSTITUTE FAMILY CARE SUPPORT CENTER

The Substitute Family Care Support Center pilot project seeks to promote the improvement of work methods in the area of substitute family care (hereinafter referred to as "SFC") and to acquire and maintain a high standard of know-how in this area, coupled with the introduction of examples of best practice from Czech as well as foreign research for general use in the Czech Republic.

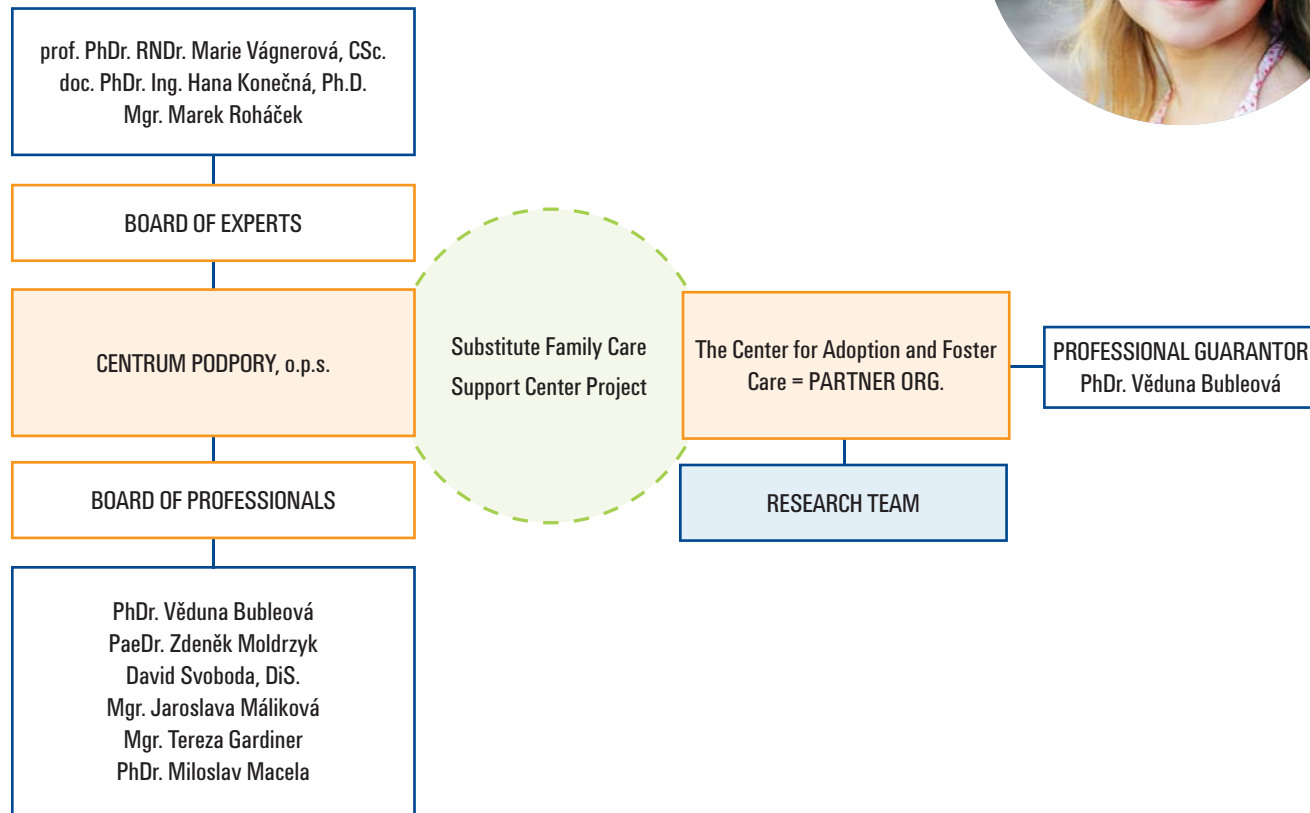
Project objectives:

- Research projects and assessments of best practices in the Czech Republic and abroad in SFC
- Dissemination of best practices among organizations involved in SFC
- Improving services in SFC
- Strengthening the cooperation between governmental and non-governmental organizations and creating a platform for the sharing of knowledge and experience in SFC

The project is implemented in cooperation with our partner organization – The Center for Adoption and Foster Care.



The organizational structure of the project



THE FOLLOWING ACTIVITIES HAVE BEEN CARRIED OUT WITHIN THE PROJECT:

1. RESEARCH IN THE CZECH REPUBLIC

Objectives:

- Mapping the experiences of participants with the SFC system throughout the entire process
- Identifying the needs of children and substitute families
- The public's attitudes towards SFC

Implementation:

- A legal analysis of SFC in the CR
- Group discussions with non-profit organizations, social workers and substitute families
- Research of studies, specialized publications and statistics
- Interviews with parents and children in SFC in three time periods

2. RESEARCH ABROAD

Objectives:

- Collecting and analyzing the available data for individual countries, research, theoretical studies and information about the SFC system
- Legal analysis of the system
- Interviews with experts, families and non-profit organizations
- The public's attitudes towards substitute family care

Implementation:

- Research on substitute care for children in Denmark, Poland, Slovakia, England and Wales
 - › “Substitute Care for Children in Denmark, England, Wales, Slovakia and Poland” monograph
 - › “Transformation of Substitute Family Care in Slovakia After 1989” qualitative research



3. MONITORING OF ORGANIZATIONS AND SEARCHING FOR BEST PRACTICES IN SFC

Objectives:

- Mapping of governmental and non-governmental organizations providing services in SFC in the Czech Republic
- Collecting and maintaining a register of methodologies, methodological tools and specialized texts in organizations involved in SFC in the Czech Republic

Implementation:

- Use of methodologies in SFC – a survey in which 41 organizations participated
- Additions to and ongoing updates of the Directory of Services in SFC in the Czech Republic – www.nahradnirodina.cz
- Creation of the rules and procedures for searching for best practices:
 - › What is a methodology and what is it used for
 - › The procedure and criteria for assessing methodologies in the SFC SC project
 - › The procedure and rules for disseminating the selected methodologies for the SFC SC project

4. CONFERENCES AND ROUNDTABLES

Objectives:

- Deepening and strengthening the cooperation and experience sharing among organizations in SFC
- Presenting the project results
- Discussing the current issues in SFC

Implementation:

- “Using methodologies in the non-profit sector” roundtable on February 28, 2013
- “Methodologies of work in substitute family care” roundtable on June 17, 2013
- Nationwide conference on December 5, 2013, on the results and conclusions of the SFC research abroad



INSPIRATION FOR THE CZECH REPUBLIC RESULTING FROM THE RESULTS OF THE RESEARCH ABROAD

<p>GENERAL FRAMEWORK FOR CHANGES TO THE SYSTEM OF SUBSTITUTE CARE FOR CHILDREN</p>	<p>Adopting brand new legislation that reflects the fundamental change in the view of the substitute care for children Comprehensiveness of the legislation (everything included in one law) – stage of care, participants in the system of substitute care and their role, etc., establishing one responsible institution Flexibility of the system, interdisciplinary and interinstitutional approach, emphasis on communication and cooperation among the participants</p>
<p>DEINSTITUTIONALIZATION</p>	<p>Continuing in the process of deinstitutionalization Transformation of the current institutional facilities Introduction of a broader spectrum of types of care, including “open adoption,” support of foster care by persons close to the child and kinship foster care and types of care meeting specific needs</p>
<p>AVAILABILITY OF SERVICES AND STANDARDS</p>	<p>Provision of ongoing professional assistance and support to foster parents, continuing education, counseling services, etc. Creation of an adequate network of therapeutic and supporting services for children and substitute families Support of sharing with other foster families, self-supporting system of foster parents Enabling respite care for foster parents through the institute of “assisting families” Equal conditions for the financial support of various types of foster care Support of adoptive families Creation of national standards for all types of institutions and organizations Opening the system for various forms of organizations (governmental, non-governmental, profit / non-profit)</p>

<p>PREVENTION, INVOLVEMENT OF THE FAMILY AND WORKING WITH THE CHILD</p>	<p>Support of the biological family Involving the children and all participants into the decision-making process when handling the situation of an endangered child Using and assessing individual plans and introducing new methods (family conferences, etc.) Setting time-limits for resolving the situation of an endangered child</p>
<p>RECRUITMENT OF NEW FOSTER PARENTS</p>	<p>Campaigns, reaching out to the public, using new technologies Introduction of a study field specializing in substitute family care Providing security for foster parents (financial, socio-legal, therapeutic, etc.) Education of foster parents, preparation and assessments directly in the families</p>
<p>CHANGING THE PERCEPTION OF FOSTER CARE</p>	<p>Communication, awareness raising (understanding the system of care and especially the role of foster care)</p>





Information about activities in the area of research and development

The company does not have any activities in research and development and in environmental protection.

Information about activities in the area of environmental protection and the protection of labor relations

The company does not perform any activities in environmental protection, as the company does not perform any activities that would be a threat to the environment.

Due to the small number of employees, the company does not have any significant activities in the area of labor relations.

Information on whether the accounting entity has an organizational unit abroad

The company does not have an organizational unit abroad.

Events at the date of this annual report

At the date of this annual report, the company management is not aware of any other significant subsequent events except those listed in the notes to the financial statements, which would affect the annual report as of December 31, 2013.





V. FINANCIAL SECTION



KPMG Česká republika Audit, s.r.o.
Pobřeží 648/1a
196 00 Praha 8
Česká republika

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Internet www.kpmg.cz

This document is an English translation of the Czech auditor's report.
Only the Czech version of the report is legally binding.

Independent Auditor's Report to the Board of Trustees of Centrum podpora, o.p.s.

Financial Statements

On the basis of our audit, on 23 June 2014 we issued an auditor's report on the Company's statutory financial statements, which are included in this annual report, and our report was as follows:

"We have audited the accompanying financial statements of Centrum podpora, o.p.s. which comprise the balance sheet as of 31 December 2013, and the income statement for the period from 22 February 2013 to 31 December 2013, and the notes to these financial statements including a summary of significant accounting policies and other explanatory notes. Information about Centrum podpora, o.p.s. is set out in Note 1 to these financial statements.

Statutory Body's Responsibility for the Financial Statements

The board of trustees of Centrum podpora, o.p.s. is responsible for the preparation of financial statements that give a true and fair view in accordance with Czech accounting legislation and for such internal controls as the statutory body determines are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Act on Auditors and International Standards on Auditing and the relevant guidance of the Chamber of Auditors of the Czech Republic. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

KPMG Česká republika Audit, s.r.o., a Czech limited liability company, and
a member firm of the KPMG network, is a member of the KPMG network of member
firms with KPMG International Cooperative ("KPMG IC"), a Swiss entity.

Osobní odpovědnost
za audit vykoná
auditor C. Vědra 24186,
IČ: 48619181
DIČ: CZ69601996



Opinion

In our opinion, the financial statements give a true and fair view of the financial position of Centrum podpory, o.p.s. as of 31 December 2013, and of its financial performance for the period from 22 February 2013 to 31 December 2013 in accordance with Czech accounting legislation.

Annual Report

We have audited the consistency of the annual report with the audited financial statements. This annual report is the responsibility of the Company's statutory body. Our responsibility is to express our opinion on the consistency of the annual report with the audited financial statements based on our audit.

We conducted our audit in accordance with the Act on Auditors and International Standards on Auditing and the relevant guidance of the Chamber of Auditors of the Czech Republic. Those standards require that we plan and perform the audit to obtain reasonable assurance that the information disclosed in the annual report describing matters that are also presented in the financial statements is, in all material respects, consistent with the audited financial statements. We believe that the audit we have conducted provides a reasonable basis for our audit opinion.

In our opinion, the information disclosed in the annual report is, in all material respects, consistent with the audited financial statements.

Prague
22 July 2014

4pm Česká republika Audit

KPMG Česká republika Audit, s.r.o.
Licence number 71

Romana Benešová

Romana Benešová

Partner

Licence number 1834

BALANCE SHEET AS OF 31 DECEMBER 2013 (in CZK thousands)

Assets

			Row no.	Balance at the beginning of the accounting period	Balance at the end of the accounting period
A. TOTAL FIXED ASSETS		rows 002+010+021+029		001	
I. TOTAL INTANGIBLE FIXED ASSETS		Sum of rows 003 to 009		002	
	1. Research and development	(012)	003		
	2. Software	(013)	004		
	3. Valuable rights	(014)	005		
I.	Intangible fixed assets				
	4. Low value intangible fixed assets	(018)	006		
	5. Other intangible fixed assets	(019)	007		
	6. Intangible fixed assets under construction	(041)	008		
	7. Prepayments made for intangible fixed assets	(051)	009		
II. TOTAL TANGIBLE FIXED ASSETS		Sum of rows 011 to 020		010	
	1. Land	(031)	011		
	2. Works of art, items and collections	(032)	012		
	3. Structures	(021)	013		
	4. Individual movable assets and sets of movable assets	(022)	014		
II.	Tangible fixed assets				
	5. Perennial crops	(025)	015		
	6. Breeding and draught animals	(026)	016		
	7. Low value tangible fixed assets	(028)	017		
	8. Other tangible fixed assets	(029)	018		
	9. Tangible fixed assets under construction	(042)	019		
	10. Prepayments made for tangible fixed assets	(052)	020		
III. TOTAL NON-CURRENT FINANCIAL ASSETS		Sum of rows 022 to 028		021	
	1. Equity investments in subsidiaries	(061)	022		
	2. Equity investments in associates	(062)	023		
	3. Long-term securities held to maturity	(063)	024		
III.	Non-current financial assets				
	4. Borrowings to branches	(066)	025		
	5. Other long-term borrowings	(067)	026		
	6. Other non-current financial assets	(069)	027		
	7. Acquired non-current financial assets	(043)	028		
IV. TOTAL ACCUMULATED DEPRECIATION AND AMORTISATION OF FIXED ASSETS		Sum of rows 030 to 040		029	
	1. Accumulated amortisation of research and development	(-)	(072)	030	
	2. Accumulated amortisation of software	(-)	(073)	031	
	3. Accumulated amortisation of valuable rights	(-)	(074)	032	
	4. Accumulated amortisation of low value intangible fixed assets	(-)	(078)	033	
IV.	Accumulated depreciation and amortisation of fixed assets				
	5. Accumulated amortisation of other intangible fixed assets	(-)	(079)	034	
	6. Accumulated depreciation of structures	(-)	(081)	035	
	7. Accumulated depreciation of individual movable assets and sets of assets	(-)	(082)	036	
	8. Accumulated depreciation of perennial crops	(-)	(085)	037	
	9. Accumulated depreciation of breeding and draught animals	(-)	(086)	038	
	10. Accumulated depreciation of low value tangible fixed assets	(-)	(088)	039	
	11. Accumulated depreciation of other tangible fixed assets	(-)	(089)	040	

Assets

			Row no.	Balance at the beginning of the accounting period	Balance at the end of the accounting period
B. TOTAL CURRENT ASSETS	rows 042+052+072+081		041		193
I. TOTAL INVENTORY	Sum of rows 043 to 051		042		
I. Inventory	1. Material on stock	(112)	043		
	2. Material in transit	(119)	044		
	3. Work in progress	(121)	045		
	4. Internally developed semi-finished products	(122)	046		
	5. Products	(123)	047		
	6. Animals	(124)	048		
	7. Goods on stock and in stores	(132)	049		
	8. Goods in transit	(139)	050		
	9. Prepayments made for inventory	(from account no. 314)	051		
II. TOTAL RECEIVABLES	Sum of rows 053 to 070+071		052		
II. Receivables	1. Customers	(311)	053		
	2. Bills of exchange to be paid	(312)	054		
	3. Receivables from discounted securities	(313)	055		
	4. Operating prepayments made	(from account no. 314 except for row 050)	056		
	5. Other receivables	(315)	057		
	6. Receivables from employees	(335)	058		
	7. Receivables from social security authorities and public health insurance	(336)	059		
	8. Income tax	(341)	060		
	9. Other direct taxes	(342)	061		
	10. Value added tax	(343)	062		
	11. Other taxes and charges	(345)	063		
	12. Entitlement for grants and other settlement with the state budget	(346)	064		
	13. Entitlement for grants and other settlement with budgets of authorities within local self-government units	(348)	065		
	14. Receivables from association members	(358)	066		
	15. Receivables from fixed term transactions	(373)	067		
	16. Receivables from bonds issued	(375)	068		
	17. Other receivables	(378)	069		
	18. Estimated receivables	(388)	070		
	19. Provision against receivables	(-)	(391)	071	
III. TOTAL CURRENT FINANCIAL ASSETS	Sum of rows 073 to 080		072		193
III. Current financial assets	1. Cash on hand	(211)	073		1
	2. Cash equivalents	(213)	074		
	3. Cash in banks	(221)	075		192
	4. Equity securities for trading	(251)	076		
	5. Long-term securities for trading	(253)	077		
	6. Other securities	(256)	078		
	7. Acquired current financial assets	(259)	079		
	8. Cash in transit (+/-)	(261)	080		
IV. TOTAL OTHER ASSETS	Sum of rows 082 to 084		081		
IV. Other assets	1. Deferred expenses	(381)	082		
	2. Accrued income	(385)	083		
	5. Foreign exchange rate gains	(386)	084		
TOTAL ASSETS	rows 001 + 041		085		193

Liabilities

		Row no.	Balance at the beginning of the accounting period	Balance at the end of the accounting period
A. TOTAL INTERNAL RESOURCES		rows 087+091	086	78
I. TOTAL EQUITY		Sum of rows 088 to 090	087	78
I.	1. Shareholder's equity		088	
Equity	2. Funds	(901)	089	78
	3. Valuation difference on the revaluation of assets and liabilities	(921)	090	
II. TOTAL PROFIT OR LOSS		Sum of rows 092 to 094	091	
II.	1. Profit or loss account	(+/-) (963)	092	
Profit or loss	2. Profit or loss to be approved	(+/-) (931)	093	
	3. Retained earnings, outstanding loss of previous years	(+/-) (932)	094	
B. LIABILITIES		rows 096+098+106+130	095	115
I. RESERVES		Sum of rows 097	096	
I. Reserves	1. Reserves	(941)	097	
II. TOTAL LONG-TERM PAYABLES		Sum of rows 099 to 105	098	
	1. Long-term bank loans	(951)	099	
	2. Bonds issued	(953)	100	
	3. Leasing payables	(954)	101	
II.	4. Long-term advances received	(955)	102	
Long-term payables	5. Long-term bills of exchange to be paid	(958)	103	
	6. Estimated payables	(from account no. 389)	104	
	7. Other long-term payables	(959)	105	
III. TOTAL SHORT-TERM PAYABLES		Sum of rows 107 to 129	106	115
	1. Customers	(321)	107	17
	2. Bills of exchange to be paid	(322)	108	
	3. Advances received	(324)	109	
	4. Other payables	(325)	110	
	5. Employees	(331)	111	57
	6. Other payables to employees	(333)	112	
	7. Payables to social security authorities and public health insurance	(336)	113	23
	8. Income tax	(341)	114	
	9. Other direct taxes	(342)	115	11
	10. Value added tax	(343)	116	
	11. Other taxes and charges	(345)	117	
	12. Payables with respect to the state budget	(346)	118	
	13. Payables with respect to budgets of authorities within local self-government units	(348)	119	
	14. Payables arising from subscribed outstanding securities and investments	(367)	120	
	15. Payables to association members	(368)	121	
	16. Payables arising from fixed term transactions	(373)	122	
	17. Other payables	(379)	123	
	18. Short-term bank loans	(951)	124	
	19. Discount loans	(232)	125	
	20. Short-term bonds issued	(241)	126	
	21. Own debt securities	(-)	(255)	127
	22. Estimated payables	(from account no. 389)	128	7
	23. Other short-term financial borrowings	(249)	129	
IV. TOTAL OTHER LIABILITIES		Sum of rows 131 to 133	130	
IV.	1. Accrued expenses	(383)	131	
Other liabilities	2. Deferred income	(384)	132	
	3. Foreign exchange rate losses	(387)	133	
TOTAL LIABILITIES		rows 086+095	134	193

PROFIT AND LOSS ACCOUNT FOR PERIOD FROM FEBRUARY 22 UNTIL DECEMBER 31,

		Row no.	Main operations	Economic activities	Total
A. EXPENSES		x	x		x
I. TOTAL CONSUMED PURCHASES	Sum of rows 002 to 005	001			
1. Consumed materials	(501)	002			
2. Consumed energy	(502)	003			
3. Consumed other non-storable supplies	(503)	004			
4. Goods sold	(504)	005			
II. TOTAL SERVICES	Sum of rows 007 to 010	006	220		220
5. Repairs and maintenance	(511)	007			
6. Travel expenses	(512)	008	3		3
7. Representation costs	(513)	009	1		1
8. Other services	(518)	010	216		216
III. TOTAL STAFF COSTS	Sum of rows 012 to 016	011	800		800
9. Payroll costs	(521)	012	627		627
10. Statutory social security	(524)	013	173		173
11. Other social security	(525)	014			
12. Statutory social expenses	(527)	015			
13. Other social expenses	(528)	016			
IV. TOTAL TAXES AND CHARGES	Sum of rows 018 to 020	017			
14. Road tax	(531)	018			
15. Real estate tax	(532)	019			
16. Other taxes and charges	(538)	020			
V. TOTAL OTHER EXPENSES	Sum of rows 022 to 029	021	2		2
17. Contractual penalties and default interest	(541)	022			
18. Other penalties and fines	(542)	023			
19. Bad debt written off	(543)	024			
20. Interest	(544)	025			
21. Foreign exchange rate losses	(545)	026			
22. Gifts	(546)	027			
23. Shortages and damage	(548)	028			
24. Other and sundry expenses	(549)	029	2		2
VI. DEPRECIATION AND AMORTISATION, ASSETS SOLD, ADDITIONS TO RESERVES AND PROVISIONS	Sum of rows 031 to 036	030			
25. Depreciation and amortisation of tangible and intangible fixed assets, respectively	(551)	031			
26. Net book value of tangible and intangible fixed assets sold	(552)	032			
27. Securities and investments sold	(553)	033			
28. Materials sold	(554)	034			
29. Addition to reserves	(556)	035			
30. Addition to provisions	(559)	036			
VII. TOTAL CONTRIBUTIONS MADE	Sum of rows 038 to 039	037			
31. Paid contributions settled among branches	(581)	038			
32. Membership fees paid	(582)	039			
VIII. TOTAL INCOME TAX	Sum of row 041	040			
33. Additional payments of income tax	(595)	041			
TOTAL EXPENSES	rows 001+006+011+017+021+030+037+040	042	1 022		1 022

2013 (in CZK thousands)

			Row no.	Main operations	Economic activities	Total
B. INCOME			x	x		x
I. TOTAL SALES OF OWN PRODUCTION AND GOODS		Sum of rows 044 to 046	043			
1. Sales of own products			(601)	044		
2. Sales of services			(602)	045		
3. Sales of goods			(604)	046		
II. TOTAL CHANGES IN INTERCOMPANY INVENTORY		Sum of rows 048 to 051	047			
4. Changes in stock of work in progress			(611)	048		
5. Changes in stock of semi-finished products			(612)	049		
6. Changes in stock of products			(613)	050		
7. Changes in animals			(614)	051		
III. TOTAL CAPITALISATION		Sum of rows 053 to 056	052			
8. Capitalisation of materials and goods			(621)	053		
9. Capitalisation of intercompany services			(622)	054		
10. Capitalisation of intangible fixed assets			(623)	055		
11. Capitalisation of tangible fixed assets			(624)	056		
IV. TOTAL OTHER INCOME		Sum of rows 058 to 064	057	1 022		1 022
12. Contractual penalties and default interest			(641)	058		
13. Other penalties and fines			(642)	059		
14. Payments for receivables written off			(643)	060		
15. Interest			(644)	061		
16. Foreign exchange rate gains			(645)	062		
17. Settlement of funds			(648)	063	1 022	1 022
18. Other sundry income			(649)	064		
V. TOTAL SALES OF ASSETS, SETTLEMENT OF RESERVES AND PROVISIONS		Sum of rows 066 až 072	065			
19. Proceeds from the sale of intangible and tangible fixed assets			(652)	066		
20. Proceeds from the sale of securities and investments			(653)	067		
21. Proceeds from the sale of materials			(654)	068		
22. Proceeds from current financial assets			(655)	069		
23. Settlement of reserves			(656)	070		
24. Proceeds from non-current financial assets			(657)	071		
25. Settlement of provisions			(659)	072		
VI. TOTAL CONTRIBUTIONS RECEIVED		Sum of rows 074 až 076	073			
26. Received contributions settled among branches			(681)	074		
27. Received contributions (gifts)			(682)	075		
28. Received membership fees			(684)	076		
VII. TOTAL OPERATING SUBSIDIES		Sum of rows 078	077			
29. Operating subsidies			(691)	078		
TOTAL INCOME		rows 043+047+052+057+065+073+077	079	1 022		1 022
C. PROFIT OR LOSS BEFORE TAX	(+/-)	row 079 - 042	080			
34. Income tax			(591)	081		
D. PROFIT OR LOSS AFTER TAX	(+/-)	row 080 - 081	082			



NOTES TO THE FINANCIAL STATEMENTS

1. CHARACTERISTICS AND MAIN ACTIVITIES

Formation and characteristics of Centrum podpory, o.p.s.

The Sirius Foundation established Centrum podpory, o.p.s. (hereinafter "Center") via a Memorandum of Association of a Public Benefit Corporation on November 16, 2012.

The Center was registered in the Register of Public Benefit Corporations maintained by the Municipal Court in Prague (Section 0, Enclosure 1104) on February 22, 2013.

The Center focuses on providing, supporting and organizing activities in child care. It searches for areas where support and assistance are necessary and initiates the necessary steps on the basis of the obtained information.

The Center was established to perform activities allowing the Sirius Foundation to implement the intentions that it promises in its principles.

Company registered office

Centrum podpory, o.p.s., Thunovská 12, Prague 1, Czech Republic

Identification number: 014 30 688

Legal status: Public Benefit Corporation (legal entity under Act No. 248/1995 Coll.)



Type of public benefit services

- ensuring, supporting and organizing activities in child care
- ensuring, supporting and organizing an offering of conferences, educational services and activities
- ensuring, supporting and organizing social, cultural, sports and other events contributing to the all-round development of personality
- ensuring, supporting and organizing research activities and monitoring in child care
- providing information, advisory, servicing and agency services
- construction, support and operation of facilities for children
- publishing of non-periodical publications within the meaning of Act No. 37/1995 Coll.
- cooperation with other natural persons and legal entities in the provision of services in the scope defined in the company's mission
- additional activities and services supporting the organization's mission

Founder of the Center

Sirius Foundation, Thunovská 12, Prague 1
Identification number: 284 18 808
Legal status: Foundation

Director of the Center as of December 31, 2013

Gabriela Navrátilová

Center's Board of Directors as of December 31, 2013

Kamila Badová – Chairperson
Lenka Šrámková – Member
Irena Bažantová – Member

Center's Supervisor Board as of December 31, 2013

Radka Šmejcová – Chairperson
Martina Bártíková – Member
Tomáš Bada – Member

2. ACCOUNTING PERIOD FOR WHICH THE FINANCIAL STATEMENTS ARE PREPARED AND THE BALANCE SHEET DATE

The unit's accounting period is the period since it was founded, i.e., from February 22, 2013, until December 31, 2013. The balance sheet date, pursuant to §19 Par. 1 of the Act on Accounting, is December 31, 2013. Due to the fact that the unit was newly established on February 22, 2013, the unit's balance sheet does not contain balances for a comparable period.

3. KEY ACCOUNTING PROCEDURES

(a) Accounting procedures

The Center prepares the financial statements in accordance with Decree No. 504/2002 Coll., which implements certain provisions of Act No. 563/1991 Coll., on Accounting, as amended, for accounting units whose principal activity is not business, if they perform accounting using double-entry bookkeeping.

(b) Long-term tangible and intangible assets

Long-term tangible and intangible assets are recorded at their purchase costs and they are depreciated evenly over their estimated useful lives.

Depreciation periods for different categories of assets:

Assets	Method	Depreciation period
Valuable rights	Evenly	3-6 years
Individual movable assets and sets of movable assets	Evenly	3 years
Audiovisual works	Evenly	18 months

Tangible assets with a purchase price of less than CZK 3,000 and intangible assets with a purchase price of less than CZK 7,000 are not reported in the balance sheet and they are charged to expenses in the month of their purchase. Off-balance sheet accounts are kept for the assets with a useful life of more than one year.

Long-term tangible fixed assets with a purchase price ranging between CZK 3,000 - 40,000 and with a useful life of over one year are reported in the balance sheet under Other Long-term Tangible Assets.

Long-term intangible assets with a purchase price ranging between CZK 7,000 - 60,000 and with a useful life of over one year are reported in the balance sheet under Other Long-term Intangible Assets.

Long-term tangible assets with a purchase price from CZK 40,000 and long-term intangible assets with a purchase price from CZK 60,000 with a useful life of over one year are classified as long-term tangible and intangible assets in the year of their purchase.



(c) Short-term financial assets

Short-term financial assets are represented by balance in current accounts of banks and in the cash register in Czech crowns.

(d) Receivables

Receivables are recorded at their nominal value.

(e) Classification of liabilities

The Center classifies a part of long-term liabilities, bank loans and financial assistance that is due in less than one year with regard to the date of the financial statements as short-term.

(f) Income tax

The current income tax is calculated at the statutory tax rate from the accounting profit increased or decreased by permanently or temporarily non-deductible expenses and non-taxable income.

(g) Accounting treatment of donations

The received monetary and non-monetary donations in the form of tangible fixed assets, inventories and provided services are recorded in account 911 – Reserves that are a part of own sources in the balance sheet.

(h) Recording of costs and revenue

Costs and revenue are recorded as accrued, i.e., in the period to which they relate time-wise and materially. In accordance with the prudence principle, the Foundation expenses the creation of reserves and adjustments to cover all risks, losses and depreciation that are known as of the date of the financial statements.

4. SHORT-TERM FINANCIAL ASSETS

As of December 31, 2013, the balance in the bank account was CZK 192,000.

5. LONG-TERM ASSETS

The Center did not purchase any intangible or tangible assets in 2013.

6. LEASEHOLD ASSETS

On the basis of a Contract on the Sub-lease of Non-residential Premises, the Center uses premises that are partially furnished. Leasehold costs were CZK 10,000 from February 22 until December 31, 2013.

7. RECEIVABLES AND LIABILITIES FROM BUSINESS RELATIONS

(a) The Center registers no receivables as of December 31, 2013.

(b) The short-term liabilities from business relations are CZK 17,000. The Center has no liabilities that are overdue.

8. OWN SOURCES OF FIXED AND CURRENT ASSETS COVERAGE

	Funds	Accumulated losses	Loss for the accounting period	Total
Balance as period from February 22 until December 31, 2013	-	-	-	-
Monetary donations received	1 100	-	-	1 100
Provided in-kind donations	-	-	-	-
Provided monetary contributions	-	-	-	-
Use of reserves	-1 022	-	-	-1 022
Accumulated losses	-	-	-	-
Reserves – tax savings	-	-	-	-
Allocation of reserves – tax savings	-	-	-	-
Profit or loss in 2013	-	-	-	-
Balance as of Dec. 31, 2013	78	-	-	78

9. EMPLOYEES AND MANAGERS

period from February 22 until December 31, 2013	Number of employees	Wages and salaries	Social security and health insurance costs	Social costs
Managers	1	493	173	-
Employees	-	134	-	-
Total	1	627	173	-

In 2013, the Center did not provide any credit, loans or other consideration to the members of the Board of Directors and the Supervisory Board. The wages and salary costs of employees also include the costs of Agreements on the Performance of Work.

10. LIABILITIES FOR SOCIAL SECURITY, HEALTH INSURANCE AND INCOME TAX

Liabilities for social security and health insurance are CZK 23,000, of which CZK 16,000 represent liabilities for social security and CZK 7,000 represent liabilities for health insurance. The advance tax on employee income is CZK 11,000.

None of these liabilities are overdue.

11. INFORMATION ABOUT STATUTORY AUDITORS ' REMUNERATION

Audit (non-obligatory)	period from February 22 until December 31, 2013
	5
Total	5

12. INCOME TAX

Income tax for taxable period from February 22 until December 31, 2013 is CZK 0.

13. ADDITIONAL INFORMATION ON THE INCOME STATEMENT

(a) Revenue

period from February 22 until December 31, 2013.

Revenue from the main activity	1 022
Revenue from economic activities	-
Total	1 022

The revenue from the main activity for period from February 22 until December 31, 2013 consists of the settlement of reserves to cover costs in accordance with accounting policies in the amount of CZK 1,008,000 for projects and CZK 14,000 for operating the Center.

(b) Costs

period from February 22 until December 31, 2013.

Costs of the main activity	1 022
Costs of economic (supplementary) activities	-
Total	1 022

The costs of the main activity for period from February 22 until December 31, 2013 consist of the costs of the Center's individual projects in accordance with accounting policies in the amount of CZK 1,008,000 and the costs of the Center's own activity (administration) in the amount of CZK 14,000.

(c) Profit and loss divided to main and economic activities

period from February 22 until December 31, 2013.

Profit or loss for the main activity	-
Profit or loss for economic (supplementary) activities	-
Total	0

14. DONATIONS RECEIVED AND CONTRIBUTIONS PROVIDED

(a) Donations received

Organization	Project name	Donations received
Sirius Foundation	To implement the Center's projects	1 050
Sirius Foundation	For administration of the Center	50
Total		1 100

(b) Contribution provided

The Center did not make any contributions from February 22 until December 31, 2013.

In period from February 22 until December 31, 2013, the Center participated in the management and implementation of the Substitute Family Care Support Center pilot project. This project was supported by funds from the Sirius Foundation and is carried out in cooperation with Středisko náhradní rodinné péče, spolek (The Centre for Adoption and Foster Care).

16. SIGNIFICANT SUBSEQUENT EVENTS

As of the date of the preparation of the financial statements, the Board of Directors is not aware of any significant subsequent events that would affect the financial statements as of December 31, 2013.

Signature of the statutory body or physical person that is the accounting unit

June 20, 2014

15. SUMMARY OF INCOME AND EXPENDITURES FROM FEBRUARY 22 UNTIL DECEMBER 31, 2013

	Accounts in banks
Balance as of February 22, 2013	-
Donations received	1 100
Bank fees	-
Payments to suppliers	-193
Wages and deductions	-714
Balance as of December 31, 2013	193



Gabriela Navrátilová, Director

2013

ANNUAL REPORT CENTRUM PODPORY, O.P.S.



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PODPORY**

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