



interdiac

diaconal learning
for conviviality, dignity
and justice in Central
and Eastern Europe

ANNUAL
REPORT
2023

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Preface

interdiac engagement with the people has often been described as a journey, coming to new places, meeting with people from different backgrounds and discovering new worlds together.

“Walking with the people” throughout 2023 was marked by intensive and inspiring learning based on mutuality and compassion with all those whose hearts are beating for the work with young people who are sometimes ‘invisible’ themselves or are living in an ‘invisible’ place.

The collaborative and creative work on the open learning programme “Conviviality – Diaconal Life in Diversity” can be seen as an exciting process of convivial learning through the pan European group of practitioners who share the desire to spark the idea of a convivial, diaconal church globally.

The times of multiple crisis, of conflicts and of war in Central and Eastern Europe present new challenges for Christian social practice and diaconia which demand new responses to support the work of the people who work with those who have been “forgotten” or who are forced to be on the move or in some cases, forced to stay.

The partner gatherings created a space to take these difficult issues into the reflections and prayers and draw the ideas to develop new responses through personal and organisational engagement based on the experiences of participatory and empowering learning.

One of the strategic goals of interdiac is to develop the concept of practitioner-researcher. The engagement of the interdiac Team in multidisciplinary work has been supportive towards the writing process which will result in a new publication in 2024, in collaboration with the International Society for the Research and Study of Diaconia.

This Annual Report reflects the diverse programmes and activities of people involved with interdiac in various roles. The activities reflect the deep commitment of people to their personal calling. This is the faith dimension of our work together, which is a hopeful resource. There is a power which conveys something that grows from spirituality and the personal experience of everyday life.

You are invited to join interdiac on this journey and through participation discover the personal and professional adventures you can experience!

*Listening attentively to each other and being open to share, learn
and act for change are the keys
which enable the interdiac learning community to grow!*

Janka Adameová
Director

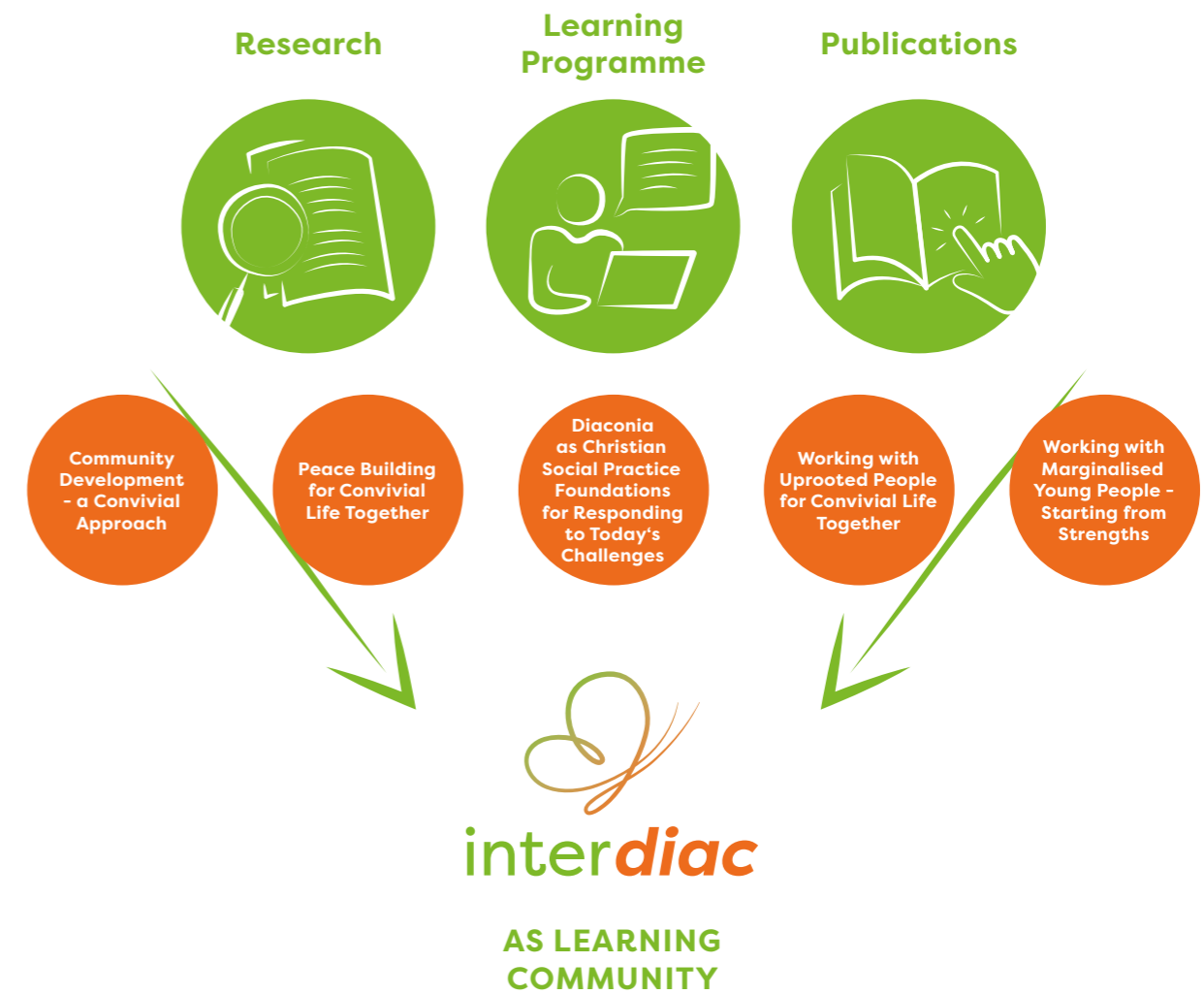
interdiac Leitbild

interdiac:

- seeks to be an ecumenical learning community which supports Christian social practice towards achieving fullness of life;
- affirms lived conviviality, where recognition, diversity and difference are the basis of mutual learning and common action;
- supports work for change towards a convivial society and economy through Christian social action by:
 - co-creating spaces and opportunities for the development of knowledge and skills for practice;
 - supporting research and innovation;
 - empowering and accompanying people in their engagement for social transformation;
 - supporting partners in action for change in church and society.



interdiac Strategy



The interdiac strategy is built on the needs and perspectives of people engaged with interdiac, especially programme participants and leaders and the members of the Honorary Council. Learning, Research, Publication & Development are underpinned by the continuous strengthening of already existing relationships and building new ones. These four elements are integrated, and they build on a phenomenon-based approach.

interdiac as learning community

Introduction

interdiac is a learning community for Christian social action and living conviviality. The interdiac working culture is guided by conviviality, meaning the art and practice of living together. It implements this approach by the mutual sharing of analysis, concepts, and practice and by promoting their creative use as well as by building up interdependent relations.

Principles such as trust, respect and eye-to-eye communication imply a 'horizontal structure' for managing the resources and processes that are at the core of working together for personal change and working for change with others and in the church and wider society.

The participatory and dialogical approach which underpins the learning and working processes of interdiac supports a culture of belonging & ownership and the creation and growth of a learning community.

17 partner organisations across Central and Eastern Europe and Central Asia represent a diversity of contexts and religious backgrounds which interdiac considers to be a richness to be explored and from which each participant can learn.

The representatives of the partner organisations among others serve as the facilitators of new contacts with people and organisations. This has resulted into a new kind of personal involvement as experts for particular themes and as participants in the learning programmes and research. This approach underpins the organic development of the learning community.

interdiac brings together and links a wide spectrum of practitioners in the social, diaconal and youth field.

It also includes members of diaconal organisations & community-based initiatives, academics and educational institutions, researchers and research institutes and practitioner-researchers.

Together, they create a powerful and effective learning community for the development of diaconia and Christian social practice.

Considering the nature of diaconal learning programmes, networking and research, interdiac supports the development of diaconia & Christian social action, aiming to build up a new profile of diaconal practice globally, built on the concept of conviviality.

interdiac publications result from the collective effort of learning, research and developmental activities.



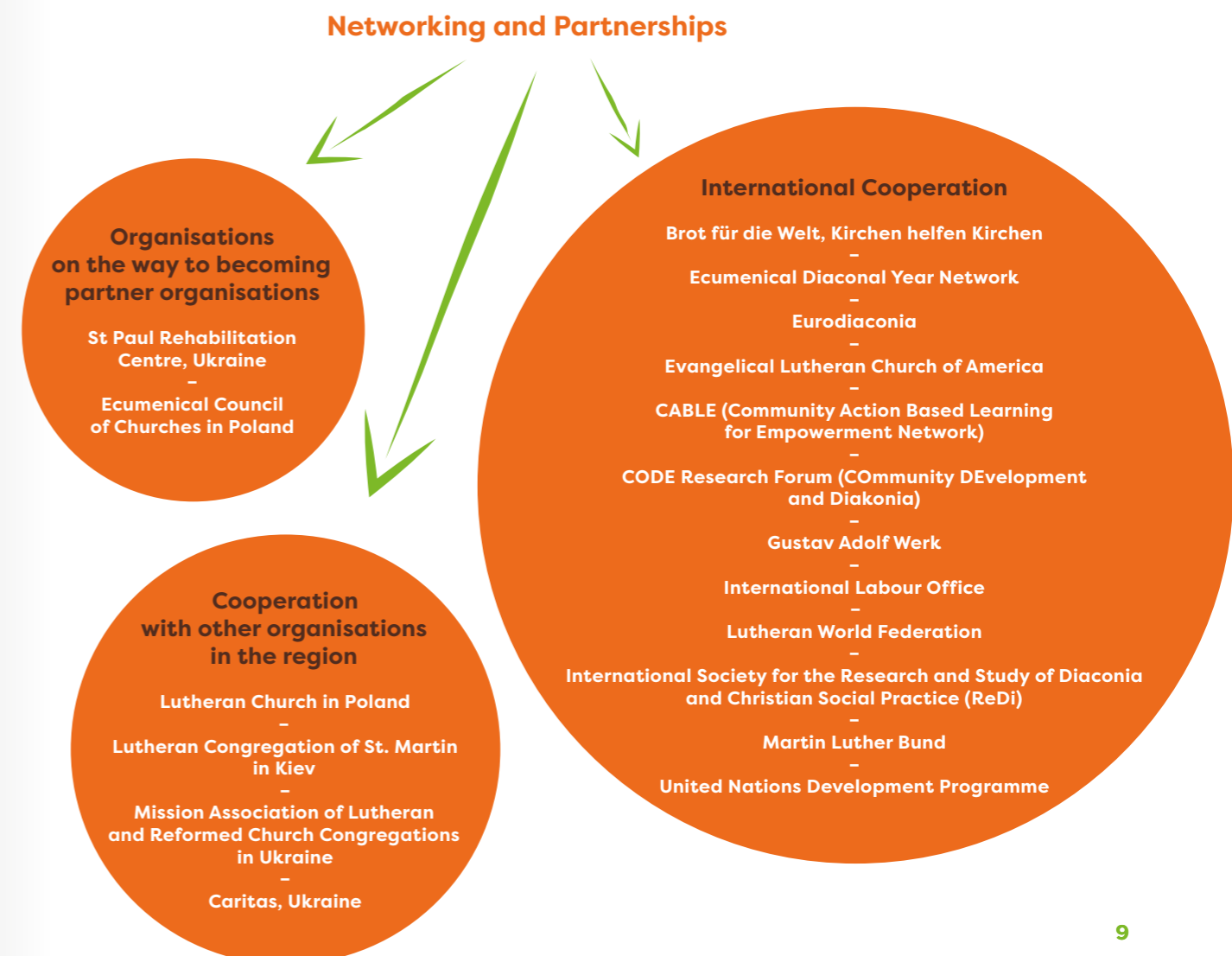
Networking and Partnership building

The value of networking as an integrating aspect of building up the learning & living community is one of the main pillars of interdiac because it emphasises:

- A shared mission and values
- The sharing of resources & expertise
- Collective deepening of knowledge
- New innovations in diaconal practice
- Strength from working and being together
- Enhanced credibility
- Sustainable resourcing.

The interdiac Leitbild is an essential part of our self-understanding as a learning community and is the result of the organic development rooted in our core concept of conviviality and participatory learning & working processes.

In addition, we are sharing the expertise arising from personal and organisational learning as a contribution to wider international communities, global networks and organisations.



CODE Forum

During 2023, representatives of interdiac Oksana Prosvirina and Tony Addy, were working on the following activities of CODE Forum:

- A series of open access Webinars every four months for students, practitioners, and researchers in the field, in cooperation with universities, who are involved in the diaconal education. Read more about the online Webinar: 'Blurring the Boundaries. New Research in Practice for Diaconia and Social Ministry' below in the section 'Practitioner-Researcher'.
- Planning a Research Programme on Diaconal Identity – an international programme which will use the CABLE approach to investigate diaconal identity in work with immigrants and refugees. Collaboration between the Centre for Social Justice, Durham University (UK), the Diaconia University of Applied Sciences and the Finnish Church Council (Finland), VID Specialized University (Norway), Helsinki Deaconess Foundation (Finland) is at the core of the European programme.
- Diaconia Research Journal – A special edition on issues relevant to the CODE Forum is underway and will be published in 2024. Tony Addy is the guest editor.

ReDi Biannual Conference

An international network and platform for people and organisations involved in the research and study of Diaconia and Christian social practice held a Conference with the title 'Contested spaces of diaconia. Seeking justice, safety and well-being'.

The conference aimed at approaching spatial splits and the resources that diaconia has to relate to them, using theological, theoretical and practical lenses. It was organised as a forum where young and experienced researchers, leaders and practitioners meet, and took place in the Campus of VID Specialized University, Oslo (Norway). interdiac director Janka Adameová, representative of interdiac in the Redi Executive Board, was involved in the planning Committee. Tony Addy made an input 'Diaconia at the Turning Point', Oksana Prosvirina made an input on 'Developing peacebuilding learning as integral part of diaconal practice'.



Learning Programmes

Make Change Yourself: Turning Challenges to Your Advantage! (MACY)

Last year was continuously full of activities within the interdiac Learning Programme 'Make Change Yourself: turning challenges to your advantage!'. (MACY)

It is a three-year process of learning, meetings and sharing experiences among the participants, experts, and partner organisations from 9 countries. The programme focused on work with marginalised youth and it came to an end in December 2023. The Programme of face-to-face events included Learning Workshops, Consultation meetings of the Programme Leaders and Experts, Co-Learning Exchange visits and were followed by many online meetings with various Programme participants.

The Final Conference at the end of the Programme took place in December, in Český Těšín (Czech Rep). More than fifty participants from 14 countries, including marginalised young people, who took part in project activities, came together. At the conference after hearing the outcomes of the joint learning, the space was opened for the discussions across different contexts to generate ideas for continuing the participatory and empowering youth work.

You can download (see the QR code) the Programme materials, including the Curriculum, Handbooks for the Programme Leaders and Participants, the Learning Outcomes for youth work and pedagogy:



There is also a book of Stories from the learning authored by the Programme participants. interdiac is committed to developing diaconal youth work as one of its organisational strategic priorities.

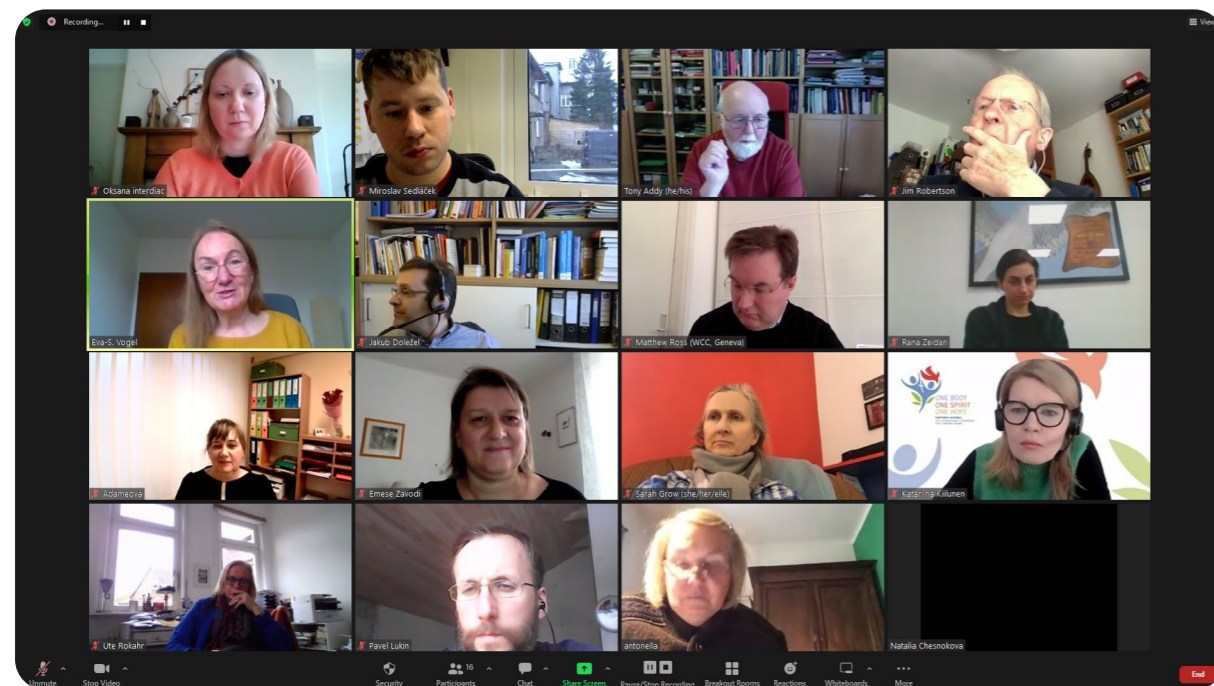


Series of interactive Webinars: Lived Spirituality

The series of open Webinars was based on the interdiac publication “Walking and Dancing Together, a guide to ecumenical convivial spirituality” authored by Rev. Eva-Sibylle Vogel and the interdiac team. The webinar leaders invited the development, together with participants of an understanding of the ways in which spirituality can be a lived part of everyday life and the professional practice of work with people. The series was launched with a book presentation from the author and continued monthly with relevant book chapters:

- Spirituality – a personal journey, led by Rev. Dr. Aiva Rozenberga (LELCA)
- Inspired by sources of faith, led by Rev. Emese Zavodi (RCH)
- Growing through challenges, led by Rev. Eva Purina (LELCA)
- Receiving joy in our living together, led by Rev. Katariina Kiilunen (LWF)

You are welcome to download the Guide here and explore how this book could be your companion, support your professional work and that of your colleagues, congregation or organisation. The Guide revisits some of the well-known spiritual practices with fresh ideas. It brings new perspectives for the development of your spiritual practice and suggests useful and group exercises.



Peace Building for Convivial Life Together

The evaluative Workshop for the interdiac Learning Programme ‘Peace Building for Convivial Life Together’ took place in Warsaw (Poland), January 23-26, 2023, whereas the Programme itself was delivered online in 2020-2021. The Covid-19 pandemic and the military aggression in Ukraine built insurmountable barriers to face-to-face meetings. Finally, in Warsaw, the Programme participants and Programme leaders came together. Therefore, this group meeting was marked with the joy of a common gathering. The Workshop took place in the comfortable atmosphere of the Diaconal Centre of the Polish Lutheran Church. Learning Supervisor Snježana Kovačević, expert practitioner and trainer in non-violent communication, mediation and conflict transformation, and interdiac Programme and Research Leader led the Workshop. Oksana Prosvirina facilitated reflections on the personal

experience of programme participants during and after learning with interdiac. Then the group continued with joint work on how diaconal practice with marginalised people can be developed to embrace peacebuilding focused on the concept of ‘everyday peace’. The theme ‘diaconia in supporting everyday peace’ has been prioritised for the future plans of interdiac, and it arises directly from the experience of this programme. Sharing personal stories and developing peer support of grass-root practitioners as they work for everyday peace in their respective contexts will therefore be implemented in the future strategy of interdiac.

On-line space

The interdiac on-line space is an innovative approach to using a virtual space for resource sharing and the mutual exchange of practice in Diaconia and Christian social practice globally. The site is part of the process of building up interdiac as a living and learning community. It is possible to join the on-line space to explore on-line resources, participate in on-line discussions and explore possibilities to establish partnerships for sharing experience and expertise across borders. Members can contribute to discussions and also suggest new resources as well as having free access to resources and materials. From 2023 you can also find new material documenting the curriculum and learning outcomes from our learning program Youth on the Margins - Make Change Yourself: Turning Challenges to Your Advantage!

You can check out the online space here: www.online-space.eu

Practitioner-Researcher

Oksana Prosvirina, interdiac Programme and Research Leader, and Tony Addy, interdiac Advisor, Nicole Borisuk, interdiac partner from FBO Living Hope (Ukraine), took part in organising and contributing to an online Webinar: ‘Blurring the Boundaries. New Research in Practice for Diaconia and Social Ministry’. The Webinar programme was jointly organised by the Diaconia University of Applied Science and the Finnish Church Council (Finland), VID Specialized University (Norway), the Protestant Theological University (The Netherlands) and interdiac. This event was attended online by more than 60 participants and it was an activity of the CODE Forum. The Webinar focused on exploring ‘research in practice’ and ‘research on practice’. The programme created an open space for discussion and invited contributions from innovative developments in the field of practice research, which would be supportive of organic social transformation ‘from below’. The Webinar was a direct contribution to the interdiac work of developing the model of ‘practitioner-researcher’.

Conviviality - Diaconal Life in Diversity

Introduction

For more than ten years, interdiac has been working as the Partner of the Lutheran World Federation (LWF) in a long-term process of reflection on the understanding of diaconia and especially local diaconia. The process has involved more than seventy delegates from churches rooted in all three of the European regions of the LWF. During 2023, eighteen people have been involved in the core group and they come from eleven different national churches, and there are two staff members of both LWF and interdiac.

Learning Programme Development

During 2023, the group has been working on the developmental process of a Learning Programme on Conviviality as a core concept for diaconia and which is marked by 4 steps which mirror the flow of the Programme:

Experience – the roots of the ways in which people see each other and their context

Seeking Conviviality – an exploration of the many facets of conviviality and convivial life together

Reflection on Practice – using the lens of conviviality to reflect on everyday life, on the life and work of the church and diaconia and on the wider society and social and economic structures as well as the environment.

Working for Change – in the light of the experiential and conceptual work and the reflection on practice, participants will work out what they want to change personally, professionally, as churches and diaconia and in the society.

The group met face to face in Tallinn and worked on the detailed planning for the programme and this will continue until mid-2024. The Learning Guide for the Programme Leaders will be published on the on-line space of interdiac in the year 2024. All the needed resources will be available on-line or download.

LWF European Pre-Assembly and Global Assembly

During 2023, the group was represented in several LWF meetings, including the presentation of the Conviviality programme at the meeting for delegates from all three European regions of LWF to prepare the 2024 Assembly. A new publication, Marks of Conviviality was produced as well as a description of the programme so far. The programme, which was introduced by Tony Addy and Janka Adameová was well received and the relationship of the programme to the LWF Assembly theme was highlighted. This conference was held in Oxford, UK, from 21st – 24th March.

In preparation for the LWF Assembly two leaflets were produced, the first was about Convivial Church and Diaconia in relation to the Assembly theme and the second was about the new learning programme. A small postcard was created for distribution and to be sent later to people 'back home' whom the Assembly participants nominated. The Conviviality group was present at the LWF Assembly in Krakow, Poland, 13th – 19th September with a team of seven people. The group organised a market stall with all the publications, including the newly printed German translation of four books of stories produced by members of the group. Two very successful workshops were organised for participants. One was on the overall conviviality process and the second on the new learning programme.

An upcoming series of "Conviviality e-news" will be devoted to the introduction of the Learning Programme and its advertisement.

The Learning Guide for the Programme Leaders will be published on the on-line space of interdiac end June 2024. All the needed resources will be on-line for download.

Here you can find a link to all the publications from the Conviviality process:

When you are interested to learn more about the conviviality as a new diaconia concept and the learning programme, please, contact Tony Addy at conviviality@interdiac.eu.



Be with us!

We are always pleased to receive your news, information and feedback!

You can follow our news on Facebook: <https://www.facebook.com/interdiac>

as well as on our new website: <https://www.interdiac.eu/>

And you can contact us by e-mail: office@interdiac.eu

or visit us 'face to face' at our office address: Dukelská 264/5 Český Těšín, Czechia.

We have two regular publications:

- E-news which gives regular updates of all activities, programmes and developments
- Talking Points - twice yearly short essays on topical issues for diaconia and Christian social action.

If you would like to receive these regular publications, please send your email address to: mirek.sedlacek@interdiac.eu and we will enter your subscription in our mailing list.

Visit our resources page and become a member of our learning community!

Here you will get free access to many learning resources and materials: www.online-space.eu

interdiac welcomes you to our learning community and invites you to help us to build it together!



interdiac Constituency

The Executive Board members are:



Jiří Ziętek
Executive Head, Třinecké gastroslužby, s.r.o,
Czech Republic



Jouko Porkka
Senior Lecturer, Diak,
Helsinki, Finland



Tsovinar Ghazaryan
Programme officer, World Council of Churches,
Armenia Inter-Church Charitable Round Table
Foundation, Armenia



Anca Enache
Development manager, Helsinki Deaconess
Institute, Helsinki, Finland



Matthew Ross
Programme Executive – Diakonia and Capacity
Building, World Council of Churches,
Switzerland



Romana Bélová
Deputy Director for Social Work, Slezská diakonie,
Czech Republic

The Advisory Board members are:



Martin Piętak
Pastor, Vice bishop, Silesian Lutheran Church,
Czech Republic



Nicole Borisuk
Director, 'Living Hope',
Ukraine



Maija Hyle
Director of Diakonia and Social Responsibility,
Helsinki Deaconess Institute, Helsinki, Finland

The Executive Board and Management Team meeting took place on:

- 26th May 2023, on-line

NOTE: Minutes of meetings of the Executive and Advisory Board and the Honorary Council (see below), as well as narrative reports from each interdiac event are recorded and are available on the interdiac web site or in a print version from the interdiac office. Notes of planning meetings for all processes and projects are also available in digital form from the interdiac office.

Legal structure of interdiac

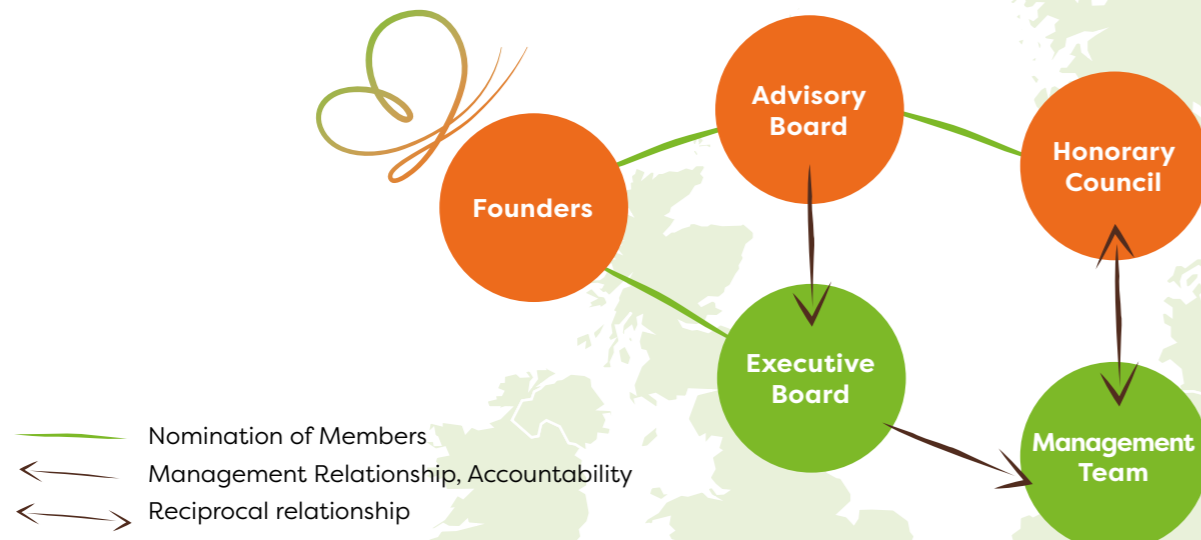
Honorary Council

The life and work of interdiac is founded on the need to develop programmes and processes to support the members of the Honorary Council and others in the region, in their engagement with marginalised and vulnerable people and communities.

The strength of interdiac is a diverse network of 15 partners in 13 countries of the region, which are represented in an Honorary Council. They actively participate in the development of the learning aims, content and processes as well as organising the logistics and infrastructure for the locally held events.

They identify people who can join Expert Teams for delivering the learning programmes and their evaluation. The partners' expertise facilitates further developments and guarantees the relevance of all interdiac activities.

The partner's meetings took place in May, 10 on -line and October 9 -11, 2023 in person in Český Těšín.



- 1 Armenia Inter-Church Charitable Round Table Foundation, Armenia
- 2 NDOBA, Georgia
- 3 Fund TAOBA, Georgia
- 4 Magyarországi Református Egyház, Hungary
- 5 Latvijas evaņģēliski luteriskās baznīcas diakonijas centrs, Latvia
- 6 Diakonia Cieszyńska Kościoła Ewangelicko-Augsburskiego, Poland
- 7 Erdélyi Református Egyházkerület, Romania
- 8 Ecumenical Humanitarian Organisation, Serbia
- 9 Evanjelická Diakonia na Slovensku, Slovakia
- 10 Living Hope, Ukraine
- 11 DELKU, Ukraine
- 12 Moldovan Christian Aid, Moldova
- 13 Slezská diakonie, Czech Republic
- 14 Evangelical Lutheran Church, Estonia
- 15 Evangelical-Lutheran Church of European Russia, Russia

Core Team & Resource People

The Executive Board appoints the interdiac Management Team. The role of Ms. Janka Adameová is focused on managing the overall development process and Rev. Tony Addy concentrates on the methodological and content development of the study and other programmes.

Officially, Ms. Janka Adameová is named Director and Rev. Tony Addy is named Programme Advisor.

Ms. Oksana Prosvirina, living in Manchester (originally from Odessa, Ukraine) was appointed as the Programme and Research Leader.

Mr. Miroslav Sedláček was appointed as the Programme and Event Manager.

The Learning Supervisor and Expert Resource People were appointed by the Director and paid on an honorarium basis.

To use the expertise and resources of the partner organisations effectively, some tasks have been decentralised and the representatives of partner organisations, who were asked and agreed, worked to accomplish them. The aim is to contribute more widely to the capacity building in Central & Eastern Europe and Central Asia.



interdiac Core Team



Janka Adameová
Director



Tony Addy
Head of Education



Oksana Prosvirina
Senior Lecturer,
Research Coordinator



Miroslav Sedláček
Project Coordinator

interdiac Core Team



Marek Ilenin
Director, Relevant, n. o.,
Slovakia



Harutyun Karapetyan
Program Officer, Armenia Round Table,
Armenia



Jouko Porkka
Theme Expert, Diakonia
- Ammattikorkeakoulu oy, Finland



Nicole Borisuk
Director, Living Hope,
Ukraine



Anete Ankmane
Head of the day center „Dzīvības aka“, Learning
supervisor, Nodibinājums Latvijas evangeliski
luteriskas Baznīcas Diakonijas centrs, Latvia



Nicola Salusso
Worker in Inclusion Services, Commissione
Sinodale per la Diaconia, Italy



Věra Hlávková
Secretary for administrative, Slezská diakonie,
Czechia



Pavel Lukin
Pastor, Bractva u gonar Vilenskih muchanikau
w g. Minsku, Belarus



Alessia Colombari
Youth worker, Commissione Sinodale
per la Diaconia, Italy



Merle Krigul
Expert person - Macy, EELK Diaconia
- ja Ühiskonnatöö SA, Estonia

The Annual Report was discussed and approved by the Executive Board at its on-line meeting on the 12.06. 2023.

Finances

The Name of the accounting entity:

International Academy for Diaconia and Social Action, Central and Eastern Europe, o.p.s.

The Head Office of the accounting entity:

Dukelská 264/5
737 01 Český Těšín

ACCOUNT STATEMENT OF TOTAL EXPENDITURE AND INCOME IN ITS ENTIRETY

to 31st December 2023 (in full thousands of CZK) IČ: 285 67 919

Item	TEXT	Line no.	Action		
			Main	Economic	Total
			5	6	7
A.	Costs	1	0	0	0
A.I.	Consumed purchases and purchased services	2	3 380	0	3 380
A.I.1.	Consumption of materials, energy and other unstored supplies	3	19	0	19
A.I.2.	Cost of goods sold	4	0	0	0
A.I.3.	Repairs and maintenance	5	0	0	0
A.I.4.	Travel expenses	6	1 129	0	1 129
A.I.5.	Representation	7	27	0	27
A.I.6.	Other services	8	2 205	0	2 205
A.II.	Change in inventory of own production and activation	9	0	0	0
A.II.7.	Change in internally produced inventory	10	0	0	0
A.II.8.	Activation of materials, goods and own services	11	0	0	0
A.II.9.	Activation of fixed assets	12	0	0	0
A.III.	Personnel costs	13	1 140	0	1 140
A.III.10.	Labour expenses	14	882	0	882
A.III.11.	Social insurance stipulated by law	15	258	0	258
A.III.12.	Other social insurance	16	0	0	0
A.III.13.	Social expenses stipulated by law	17	0	0	0
A.III.14.	Other social expenses	18	0	0	0
A.IV.	Taxes and charges	19	2	0	2
A.IV.15.	Taxes and charges	20	2	0	2
A.V.	Other costs	21	15	0	0
A.V.16.	Stipulated damages, interests on delayed payments, other fines and penalties	22	0	0	0
A.V.17.	Bad debts written-off	23	0	0	0
A.V.18.	Interests expenses	24	0	0	0
A.V.19.	Loss on exchange rates	25	5	0	0
A.V.20.	Donations	26	0	0	0
A.V.21.	Deficits and damages	27	0	0	0
A.V.22.	Other costs	28	10	0	0
A.VI.	Write-offs, property sold, reserves creation, adjusting entries	29	0	0	0
A.VI.23.	Fixed assets write-offs	30	0	0	0
A.VI.24.	Fixed assets sold	31	0	0	0
A.VI.25.	Securities and shares sold	32	0	0	0
A.VI.26.	Material sold	33	0	0	0
A.VI.27.	Creation of reserves and provisions	34	0	0	0
A.VII.	Provided fees total	35	0	0	0
A.VII.28.	Provided fees cleared within organization sections	36	0	0	0
A.VIII.	Income tax total	37	0	0	0
A.VIII.29.	Income tax	38	0	0	0
COSTS TOTAL		39	4 537	0	4 537

Item	TEXT	Line no.	Action		
			Main	Economic	Total
			5	6	7
B.	Revenues	40	0	0	0
B.I.	Operational subsidies	41	2 489	0	2 489
B.I.1.	Operational subsidies	42	2 489	0	2 489
B.II.	Received contributions	43	1 210	0	1 210
B.II.2.	Received contributions from other organizational units	44	0	0	0
B.II.3.	Received contributions and donations	45	1 210	0	1 210
B.II.4.	Received membership fees	46	0	0	0
B.III.	Revenues from operations and goods	47	0	0	0
B.IV.	Other revenues total	48	853	0	853
B.IV.5.	Stipulated damages, interests on delayed payments, other fines and penalties	49	0	0	0
B.IV.6.	Revenues from written-off debts	50	0	0	0
B.IV.7.	Interests income	51	0	0	0
B.IV.8.	Profit on exchange rates	52	1	0	1
B.IV.9.	Funds clearing	53	738	0	738
B.IV.10.	Other revenues	54	114	0	114
B.V.	Sales of assets	55	0	0	0
B.V.11.	Revenues from sales of tangible and intangible assets	56	0	0	0
B.V.12.	Revenues from sales of securities and shares	57	0	0	0
B.V.13.	Revenues from sales of material	68	0	0	0
B.V.14.	Revenues from short-term investments	59	0	0	0
B.V.15.	Revenues from long-term investments	60	0	0	0
	REVENUES TOTAL	61	4 552	0	4 552
C.	Profit before taxation	62	15	0	15
D.	Profit after taxation	63	15	0	15

Note:

Legal form of the accounting entity: Public benefit organisation
Scope of business: Educational support activities
Assembled on: 15th May 2024
Prepared by: Karin Heczková
Approved by: Mgr. Janka Adameová, M.A.

BALANCE SHEET in its entirety

to 31st December 2023 (in full thousands of CZK) IČ: 285 67 919

Item	ASSETS	Line no.	State to the first day	State to the last day
			of the accounting period	of the accounting period
a	b	c	1	2
A.	Total Fixed Assets	1	0	0
A.I.	Total Fixed Intangible Assets	9	0	0
A.I.1.	Research and development	2	0	0
A.I.2.	Software	3	0	0
A.I.3.	Royalties	4	0	0
A.I.4.	Low value intangible fixed assets	5	0	0
A.I.5.	Other intangible assets	6	0	0
A.I.6.	Intangible assets in progress	7	0	0
A.I.7.	Provided advances for intangible assets	8	0	0
A.II.	Total Fixed Tangible Assets	20	0	0
A.II.1.	Grounds	10	0	0
A.II.2.	Artworks, objects and collections	11	0	0
A.II.3.	Buildings	12	0	0
A.II.4.	Tangible movable assets and sets of tangible movable assets	13	0	0
A.II.5.	Cultivated areas	14	0	0
A.II.6.	Adult animals and groups of animals	15	0	0
A.II.7.	Low value tangible fixed assets	16	0	0
A.II.8.	Other tangible assets	17	0	0
A.II.9.	Tangible assets in progress	18	0	0
A.II.10.	Provided advances for tangible assets	19	0	0
A.III.	Total Long-term Financial Assets	28	0	0
A.III.1.	Shares - controlled or controlling person	21	0	0
A.III.2.	Shares - substantial influence	22	0	0
A.III.3.	Debt securities held till maturity	23	0	0
A.III.4.	Loans to organizational units	24	0	0
A.III.5.	Other long-term loans	25	0	0
A.III.6.	Other long-term financial assets	26	0	0
A.IV.	Total Accumulated Depreciation of Fixed Assets	40	0	0
A.IV.1.	Adjustments to intangible results of research and development	29	0	0
A.IV.2.	Adjustments to software	30	0	0
A.IV.3.	Adjustments to royalties	31	0	0
A.IV.4.	Adjustments to low value intangible assets	32	0	0
A.IV.5.	Adjustments to other intangible assets	33	0	0
A.IV.6.	Adjustments to buildings	34	0	0
A.IV.7.	Adjustments to tangible movables and sets of tangible movable assets	35	0	0
A.IV.8.	Adjustments derived from the cultivation of permanent crops	36	0	0
A.IV.9.	Adjustments to breeding and draft animals	37	0	0
A.IV.10.	Adjustments to low value tangible fixed assets	38	0	0
A.IV.11.	Adjustments to other tangible assets	29	0	0

Item		ASSETS		
a	b	Line no.	State to the first day of the accounting period	State to the last day of the accounting period
a	b	c	1	2
B.	Total Short-term Assets	41	7 146	4 968
B.I.	Total Reserves	51	36	0
B.I.1.	Material in stock	42	0	0
B.I.2.	Material in transit	43	0	0
B.I.3.	Production in process	44	0	0
B.I.4.	Semi-finished own products	45	0	0
B.I.5.	Finished products	46	0	0
B.I.6.	Young and other animals and groups of animals	47	0	0
B.I.7.	Products in stock and on sale	48	0	0
B.I.8.	Products in transit	49	0	0
B.I.9.	Advance payments for stock	50	36	0
B.II.	Total Receivables	71	8	39
B.II.1.	Accounts receivable	52	0	0
B.II.2.	Notes receivable	53	0	0
B.II.3.	Discounted securities receivable	54	0	0
B.II.4.	Advance payments on operational activities	55	0	0
B.II.5.	Other receivables	56	0	31
B.II.6.	Receivables towards employees	57	0	0
B.II.7.	Receivables towards social security and public health insurance institutions	58	0	0
B.II.8.	Income tax	59	0	0
B.II.9.	Other direct taxes	60	0	0
B.II.10.	Value added tax	61	0	0
B.II.11.	Other taxes and charges	62	0	0
B.II.12.	Claims on subsidies and payments from the national budget	63	0	0
B.II.13.	Claims on subsidies and payments from municipal and territorial budgets	64	0	0
B.II.14.	Receivables towards association members	65	0	0
B.II.15.	Receivables related to fixed forward transactions	66	0	0
B.II.16.	Receivables related to bonds payable	67	0	0
B.II.17.	Other receivables	68	8	8
B.II.18.	Active unbilled revenue	69	0	0
B.II.19.	Adjusting entry concerning receivables	70	0	0
B.III.	Total Current Financial Assets	80	7 083	4 924
B.III.1.	In cash register	72	41	51
B.III.2.	Securities	73	0	0
B.III.3.	Financial means in accounts	74	7 042	4 873
B.III.4.	Equity securities available for trading	75	0	0
B.III.5.	Debt securities available for trading	76	0	0
B.III.6.	Other securities	77	0	0
B.III.7.	Money in transit	79	0	0
B.IV.	Other Assets	84	19	5
B.IV.1.	Accrued expenses	81	19	5
B.IV.2.	Accrued income	82	0	0
ASSETS TOTAL		85	7 146	4 968

Item		LIABILITIES		
a	b	Line no.	State to the first day of the accounting period	State to the last day of the accounting period
a	b	c	3	4
A.	Total Own Resources	86	3 172	2 996
A.I.	Total Assets	90	3 172	2 981
A.I.1.	Basic capital	87	177	177
A.I.2.	Funds	88	2 995	2 804
A.I.3.	Evaluation differences after assets and receivables revaluation	89	0	0
A.II.	Total Economic Outturn	94	0	15
A.II.1.	Economic outturn	91	x	15
A.II.2.	Economic outturn, items in process	92	0	0
A.II.3.	Retained earnings, accumulated losses from previous years	93	0	0
B.	Total Third-party Resources	95	3 974	1 972
B.I.	Total Receivables	97	0	0
B.I.1.	Reserves	96	0	0
B.II.	Total Long-term Liabilities	105	0	0
B.II.1.	Long-term bank credits	98	0	0
B.II.2.	Issued bonds	99	0	0
B.II.3.	Lease liabilities	100	0	0
B.II.4.	Received long-term advances	101	0	0
B.II.5.	Long-term notes payable	102	0	0
B.II.6.	Estimated passive accounts	103	0	0
B.II.7.	Other long-term liabilities	104	0	0
B.III.	Total Short-term Liabilities	129	276	472
B.III.1.	Suppliers	106	105	1
B.III.2.	Notes payable	107	0	0
B.III.3.	Advances payable	108	0	0
B.III.4.	Other liabilities	109	0	0
B.III.5.	Employees	110	58	59
B.III.6.	Other liabilities to employees	111	0	0
B.III.7.	Social security and public health insurance institutions	112	28	29
B.III.8.	Income tax	113	0	0
B.III.9.	Other direct taxes	114	6	7
B.III.10.	Value added tax	115	0	0
B.III.11.	Other taxes and charges	116	0	0
B.III.12.	Liabilities related to the state budget	117	0	0
B.III.13.	Liabilities related to budgets of municipal and territorial authorities	118	0	0
B.III.14.	Liabilities related to subscribed unpaid securities and shares	119	0	0
B.III.15.	Liabilities related to association members	120	0	0
B.III.16.	Liabilities from fixed term operations and options	121	0	0
B.III.17.	Other liabilities	122	79	376
B.III.18.	Short-term bank credits	123	0	0
B.III.19.	Discounting bank credits	124	0	0
B.III.20.	Issued short-term bonds	125	0	0
B.III.21.	Own bonds	126	0	0
B.III.22.	Estimated liability accounts	127	0	0
B.III.23.	Other short-term borrowings	128	0	0
B.IV.	Total Other Liabilities	133	3 698	1 500
B.IV.1.	Accrued expenses	130	0	292
B.IV.2.	Accrued incomes	131	3 698	1 208
LIABILITIES TOTAL		134	7 146	4 968

Note:

Legal form of the accounting entity:
Scope of business:
Assembled on:
Prepared by:
Approved by:

Public benefit organisation
Educational support activities
15th May 2024
Karin Heczková
Mgr. Janka Adameová, M.A.

Final Account's Appendix

to 31st December 2023 (in full thousands of CZK) IČ: 285 67 919

a) Name of the legal entity: **International Academy for Diaconia and Social Action,**
Central and Eastern Europe, o.p.s.

Head office: Dukelská 264/5, 737 01, Český Těšín

Legal form: Public benefit organisation
registered in the register of public benefit organisations
administered by the Municipal Court in Ostrava
Item O, rider 270
since 28th November, 2008

Type of public utility services provided:

(according to the Statute of the International Academy for Diaconia and Social Action, Central and Eastern Europe, o.p.s.)

- a) Offering and providing supportive programmes for training and exchange of trainers, in order to strengthen the provision of education, courses and trainings within the Church, diaconia and similar entities that support social cohesion at national and international level;
- b) Offering and providing training activities to those who are engaged or who wish to be engaged in social action and diaconia (professional staff, volunteers and users/participants);
- c) Offering and providing information and knowledge in order to promote social cohesion and equal opportunities and thereby contributing to intercultural dialogue and creation of society in diversity;
- d) Promoting efficiency & equity in training systems & supporting a higher quality of provision;
- e) Accepting, promoting and publishing results of social care research;
- f) Developing learning activities (specific modules) for diaconia in the EU framework (Central and Eastern European Region);
- g) Developing, offering and providing programmes that combine education and training with work experience as an important factor for the development of lifelong learning;
- h) Supporting the exchange of professional staff and volunteer workers in diaconia and social action in order to improve work practice and develop new forms of practice;
- i) Supporting the development of joint projects and implementing pilot and innovative projects in the field of diaconia and social action;
- j) Ensuring accreditation and recognition of the training offered;
- k) Developing and supporting the cooperation with public sector, non-governmental and governmental sector and private sector at regional, national and international level.

b) The activities of the International Academy are governed by:

- 1) Executive Board members: JIŘÍ ZIĚTEK, Czech Republic
MATTHEW ZACHARY ROSS, Switzerland
TSOVINAR GHAZARYAN, Armenia
ANCA ENACHE-KOTILAINEN, Finland
ROMANA BĚLOVÁ, Czech Republic
JOUKO OLAVI PORKKA, Finland
- 2) Advisory Board members: MARTIN PIĚTAK, Czech Republic
NICOLE UTE BORISUK, Germany
MAIJA HYLE, Finland
- 3) Statutory Body: director: Mgr. JANKA ADAMEOVÁ, M.A., Slovakia
The director acts and signs independently on behalf of the organisation.
- 4) Founder: Slezská diakonie, Český Těšín, Czech Republic
Helsingin Diakonissalaitoksen saatio, Helsinki, Finland
Members of Executive Board and Advisory Board are appointed by the founders of the International Academy.

- c) **The accounting period** of the International Academy is a 12-month period (calendar year).
The accounting methods and the accounting data treatment follow the Act concerning accountancy No. 563/1991 Coll., the directive no. 504/2002 Coll. and the Czech national standards No. 401-414.
The accounting entity keeps off-balance-sheet accounts (class No. 9) concerning the acquisition, flow and disposal of small fixed tangible and intangible assets. These accounts do not enter into Final Accounts and are not mentioned in the Balance Sheet and Account Statement of Total Expenditure and Income.

g) Liabilities related to insurance	Commencement	31.12.2023	Maturity
- Liabilities related to social insurance and national employment policy subsidy		19 760 CZK	12.01.2024
- Liabilities related to public health care insurance		9 224 CZK	12.01.2024
- Liabilities related to other types of direct tax		6 855 CZK	12.01.2024

l) Earnings: (in thousands of CZK)	Expenses in 2023	Revenues in 2023	Loss-/Profit+
- economic activities	0 CZK	0 CZK	0 CZK
- main non-taxable activity	4 547 CZK	4 562 CZK	15 CZK
TOTAL	4 547 CZK	4 562 CZK	15 CZK

m) **Average registered number of employees recalculated (classified by category):**
employees 1

n) **The costs of labour** for the accounting period amounted to: 882 062 CZK
paid to the statutory representative: 423 535 CZK

- r) **In order to assess the income tax base, the activities are divided into:**
non-taxable activities, economic activities and supplementary activities (production, commerce and services).

The economic and taxable activities are kept under the special accounts (Class No. 5) indicated in the analytical section.

The option of decreasing the tax base was used while elaborating the tax declaration.
15 011 CZK

t) Subsidies received to cover operational costs		<u>Received in 2023</u>	<u>Drawn in 2023</u>	<u>To be drawn</u>
(in compliance with project rules):				
Project	BIFE	- CZK	- CZK	3 687,38 CZK
Project	BIDA	- CZK	- CZK	97 690,42 CZK
Project	CAA	- CZK	- CZK	32 121,37 CZK
Project	DELKU	- CZK	- CZK	210,93 CZK
Project	DIAK2	- CZK	- CZK	35 000,00 CZK
Project	HO	269 595,18 CZK	301 111,03 CZK	503 506,89 CZK
Project	KICON	- CZK	- CZK	24 457,76 CZK
Project	PRINT	- CZK	- CZK	5 352,66 CZK
Project	REHE	- CZK	- CZK	597 111,45 CZK
Project	ÜBE	- CZK	- CZK	102 937,76 CZK
Project	LP DIACONIA	732 008,10 CZK	1 359 710,04 CZK	41,94 CZK
Project	LP PEACE	578 452,50 CZK	113 891,97 CZK	1 293 097,09 CZK
Project	LC	- CZK	78 986,31 CZK	26 808,54 CZK
Project	WO	81 966,74 CZK	- CZK	81 966,74 CZK

**Grant agreement - Czech National Agency for International Education and Research (DZS);
for the period 2021-2023**

Project YOU	(Make Change Yourself: Turning Challenges to Your Advantage)		
	received in 2023 :	- CZK	
	drawn in 2023:	2 489 351,24 CZK	
	to be drawn :	1 208 326,67 CZK	4 012 317,60 CZK

Auditor's report

Assembled on:
Prepared by:
Approved by:

9th March 2024
Karin Heczková
Mgr. Janka Adameová, M.A.

AUDITOR'S REPORT

Verification of the Financial Statements of the:

**International Academy
for Diaconia and Social Action, Central and Eastern Europe,
o.p.s.**

Dukelská 264/5, 737 01 Český Těšín

IČ: 285 67 919

2023

INDEPENDENT AUDITOR'S REPORT

Verification of the Financial Statements for the:
**International Academy for Diaconia and Social Action,
Central and Eastern Europe, o.p.s.**

Opinion

We have audited the accompanying financial statements of the International Academy for Diaconia and Social Action, Central and Eastern Europe, o.p.s. (hereinafter also the "Company") prepared in accordance with accounting principles generally accepted in the Czech Republic, which comprise the balance sheet as at 31 December 2023, and the income statement, for the year ended 31. 12. 2023, along with notes to the financial statements, including a summary of significant accounting policies and other explanatory information. For details of the Company, see Note 1 to the financial statements.

In our opinion, the financial statements give a true and fair view of the financial position of International Academy for Diaconia and Social Action, Central and Eastern Europe, o.p.s. 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 Opinion

We conducted our audit in accordance with the Act on Auditors, Regulation (EU) No. 537/2014 of the European Parliament and of the Council, and 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 Company 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 Director of Company 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 can report that:

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

In addition, our responsibility is to report, based on the knowledge and understanding of the Company obtained from the audit, as to 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 Director, Executive Board and Advisory Board for the Financial Statements

The Director 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 Director 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 Director is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting, unless the Director and the Executive Board either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Executive Board and Advisory Board are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

The Auditor's 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 it is not a guarantee that an audit conducted in accordance with the above-mentioned laws and regulations 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 scepticism 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 overriding 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Director.
- Conclude on the appropriateness of the Director's use of the going concern basis of accounting and, based on the audit evidence obtained, determine whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company'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 Company 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 Director, the Executive Board and the Advisory 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.

Audit firm

Finaudit Třinec, s.r.o.
738 01 Frýdek-Místek, Zámecké náměstí 1263
Certificate number of the audit firm 100

Names of the auditors that prepared the report on behalf of the audit firm

Ing. Lumír Ivánek
Certificate numbers of the auditors 2369

Date of preparation

14. 05. 2024

Auditor's signature





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diaconal learning
for conviviality, dignity
and justice in Central
and Eastern Europe

Contact Information

Address

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