

SIRIUS 

Annual Report  
2011



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## ANNUAL REPORT OPS SIRIUS 2011

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## I. PROFILE



The Public Benefit Corporation Sirius, o. p. s. (hereinafter OPS Sirius) was founded with the aim of helping to improve the quality of children's lives. It was founded by the Sirius Foundation which wants to be an active player in the field of charity in the Czech Republic. One of its main activities is searching for areas where children need help most of all and to promote, on the basis of the information gathered, all the necessary steps, finding solutions. And OPS Sirius has become the body to turn these plans into reality.

OPS Sirius believes in the same principles as its founder, the Sirius Foundation, which are primarily to support donations as pure philanthropy, to assist in implementing activities aimed at efficient preventive and systematic measures, and to provide tools and information leading to the right decision to help.



## II. BASIC INFORMATION

Established	29. 7. 2008, memorandum of association of a public benefit corporation
Founder	Nadace Sirius
Registration	30. 10. 2008, public benefit corporation register maintained by Prague City Court, section O, entry no. 617
Registered office	Thunovská 12, 118 00 Praha 1, Czech Republic
Registration number	284 71 474
Bank details	PPF Banka, Evropská 2690/17, 160 41 Prague 6
Account number	2010100004/6000

## OPS SIRIUS BODIES

### BOARD OF DIRECTORS

Lenka Šrámková – Chairperson  
Ivana Trubačová – Member  
Kamila Badová – Member until 17. 6. 2011  
Svatava Poulson – Member until 17. 6. 2011

### SUPERVISORY BOARD

Martina Bártíková - Chairperson  
Nikola Uhdeová - Member  
Petra Dostalová – Member

### DIRECTOR

Kamila Badová

### CONTACTS

Obecně prospěšná společnost Sirius, o. p. s.  
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Phone: +420 257 211 445  
E-mail: [info@opssirius.cz](mailto:info@opssirius.cz)  
[www.opssirius.cz](http://www.opssirius.cz)

### III. ACTIVITIES

#### About the website Šance Dětem

The information website [www.sancedetem.cz](http://www.sancedetem.cz) was launched in the summer of 2011, with the aim of providing the general public with information about children at risk in the Czech Republic in one place. There is a lack of first-rate and complex information in this country about these subjects. And it is this information that could considerably help to prevent a child from being at risk, help families in difficult situations and make life easier for families caring for disabled children.

Another key idea is being able to contribute to greater transparency about giving donations, to offer useful and reliable information and thus motivate potential donors. An important aim of the project is also to create a specialist library gathering information about children at risk.

The articles that you will find on the site have been created or consulted in collaboration with leading Czech professionals who specialise in the subject of children at risk in various contexts.

Enables a **FAMILY IN A DIFFICULT SITUATION** to understand the predicament it finds itself in. It offers answers to the questions of when and where to seek help and how to proceed in a particular situation, as well as providing concise information about problems that parents can most often resolve regarding their children.

Provides a **FAMILY CARING FOR A DISABLED CHILD** with comprehensive information about individual types of disability and offers valuable advice to families and their surroundings which can facilitate and improve communication with children. It describes what the children's parents are entitled to get from their health insurance company and how they should proceed in resolving various situations. It inspires families on how to spend their free time.

Motivates **DONORS** by providing useful and reliable information and the tools necessary to make the right decision about how to help. It provides information about the legal, economic and tax aspects of giving donations so that everybody who wants to help can donate in the right way.

It enables **PEOPLE INTERESTED IN THE SUBJECT OF CHILDREN AT RISK** to get information from other relevant sources with the aid of a Specialist Library which contains several thousand transcripts of specialist publications, anthologies, articles from selected professional periodicals, dissertations, etc.



Šance Dětem

## Communication with Disabled Children

In the year 2010 the OPS Sirius performed research on the issue of disabled children in the Czech Republic, which showed that the children's parents and representatives of non-governmental non-profit organizations perceive the negative attitude of the public as the second most serious problem, right behind the lack of finances.

Research has tagged the inappropriate attitude of the public and the uncertainty how to behave in a specific situation as one of the most burning problems that disabled people have to deal with.

Different research, which took place in the format of workshops with groups of children with a disability (seeing, hearing and physical), that pity, fear and excessive cautiousness, as well as plain indifference, are what hurts disabled people the most as far as the approach of people nearby is concerned. The children at the workshops also spoke of inappropriate assistance that disabled people come across and that sometimes does more harm than good.



## The campaign chodicilide.cz

Based on the acquired findings, it was decided to launch a campaign that should change the public's perception and be a guide for how to treat disabled people. The campaign, which is called chodicilide.cz (walking people), is based on the idea that before we can change the way we act, we have to change our point of view. The campaign tries to bring a feeling to the target group that will pull them out of the everyday apathy and help them look at the world through the eyes of disabled people. They therefore created a fictional world in which it is normal to fly and where those who walk are disabled.

The campaign chodicilide.cz was launched on 25th December 2011.

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



## Support of employees of children's socio-legal protection authorities in care for endangered children

The Sirius Foundation's Board of Directors decided that no grant would be awarded in the 4th grant proceedings. The Sirius Foundation continues to consider support for the employees of bodies involved in the social and legal protection of children to be a priority in the system of care for children at risk and therefore it has authorised its subsidiary company, the Public Benefit Corporation Sirius, o.p.s. to carry out a project under the same name: Support for the employees of bodies involved in the social and legal protection of children in caring for children at risk. The Public Benefit Corporation Sirius, o.p.s. prepared this project in cooperation with the Ministry of Labour and Social Affairs and a number of experts.

## The project consists of two parts:

1. Educational program - „Methods and skills in performance of the socio-legal protection of children“
  - a two day accredited educational program taking place in 6 locations in the CR
  - teaching format: interactive, group work, individualized
  - content of the educational program:
    - Human and legal aspects of the socio-legal protection of children
    - Socio-legal protection of children in the publication administration system
    - Case management in the socio-legal protection of children
    - Systematic work with endangered families/children
    - Clients and their position in the system of the socio-legal protection of children
    - Roles, powers, personality and values of socio-legal protection of children employees
    - Professional support of socio-legal protection of children employees
  - start of the educational program: February 2012

## 2. A series of supervisions

- 5 hours of supervision monthly for each center
- total length of the supervisions: 1 year (resp. 10 months, except July and August)
- start of supervisions: February 2012

## IV. PLANS FOR 2012



Crucial in 2012 will be the successful implementation of two projects that have already been mentioned – Communication with children with disabilities and Support from workers from bodies involved in the social and legal protection of children in caring for children at risk - which were prepared in 2011. The chodicilide.cz campaign, which was started at the end of the year, put its message across to the general public through TV, the press and outside advertising. The [www.chodicilide.cz](http://www.chodicilide.cz) website, which contains instructional videos on how to treat people with disabilities, plays a key role. The chodicilide.cz is the first step by the Sirius Public Benefit Corporation in its efforts to improve communication with people with disabilities. Other activities will be carried out once it has been evaluated.

The “Approaches and skills in the social and legal protection of children” educational programme, which was started in February 2012, will last until the beginning of June 2012. There will be 67 training courses. 133 workers from bodies involved in the social and legal protection of children from all over the Czech Republic have signed up for a series of supervisions. The project will end in 2013.

Of course no less important is the further development of the Šance dětem (Giving Children a Chance) website which will not only involve expanding the content but also increasing interactivity and contact with readers.



## V. FINANCIAL PART



KPMG Česká republika Audit, s.r.o.  
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186 00 Praha 8  
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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 directors of Obecně prospěšná společnost Sirius, o.p.s.

#### Financial statements

On the basis of our audit, on 30 May 2012, 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 Obecně prospěšná společnost Sirius, o.p.s., which comprise the balance sheet as of 31 December 2011, and the income statement for the year then ended, and the notes to these financial statements including a summary of significant accounting policies and other explanatory notes. Information about Obecně prospěšná společnost Sirius, o.p.s. is set out in Note 1 to these financial statements.

#### Statutory Body's Responsibility for the Financial Statements

The board of directors of Obecně prospěšná společnost Sirius, 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.

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

Obecně prospěšná společnost  
Mezinárodní svaz účetních  
adres: C. vlna 24185  
IČ: 48191937  
DIČ: CZ09001996

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

*Opinion*

In our opinion, the financial statements give a true and fair view of the assets and liabilities of Obecné prospěšná společnost Sirius, o.p.s. as of 31 December 2011, and of its expenses, revenues and net result for the year then ended 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 board of directors of Obecné prospěšná společnost Sirius, o.p.s.. 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  
30 June 2012

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

*Benešová*  
Romana Benešová  
Partner  
Licence number 1834

# BALANCE SHEET AS OF 31 DECEMBER 2011

(in CZK thousand)

## ASSETS

		Row no.	Balance at the beginning of the accounting period	Balance at the end of the accounting period
<b>A.</b>	<b>TOTAL FIXED ASSETS</b>	rows 002 + 010 + 021 + 029	001	3 637
<b>I.</b>	<b>TOTAL INTANGIBLE FIXED ASSETS</b>	Sum of rows 003 to 009	002	5 053
I.	Intangible fixed assets	1. Research and development	(012) 003	
		2. Software	(013) 004	
		3. Valuable rights	(014) 005	1 459
		4. Low value intangible fixed assets	(018) 006	
		5. Other intangible fixed assets	(019) 007	60
		6. Intangible fixed assets under construction	(041) 008	56
		7. Prepayments made for intangible fixed assets	(051) 009	
<b>II.</b>	<b>TOTAL TANGIBLE FIXED ASSETS</b>	Sum of rows 011 to 020	010	227
II.	Tangible fixed assets	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	
		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	124
		9. Tangible fixed assets under construction	(042) 019	
		10. Prepayments made for tangible fixed assets	(052) 020	
<b>III.</b>	<b>TOTAL NON-CURRENT FINANCIAL ASSETS</b>	Sum of rows 022 to 028	021	
III.	Non-current financial assets	1. Equity investments in subsidiaries	(061) 022	
		2. Equity investments in associates	(062) 023	
		3. Long-term securities held to maturity	(063) 024	
		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	
<b>IV.</b>	<b>TOTAL ACCUMULATED DEPRECIATION AND AMORTISATION OF FIXED ASSETS</b>	Sum of rows 030 to 040	029	-1 643
IV.	Accumulated depreciation and amortisation of fixed assets	1. Accumulated amortisation of research and development	(-) (072) 030	
		2. Accumulated amortisation of software	(-) (073) 031	
		3. Accumulated amortisation of valuable rights	(-) (074) 032	-973
		4. Accumulated amortisation of low value intangible fixed assets	(-) (078) 033	
		5. Accumulated amortisation of other intangible fixed assets	(-) (079) 034	-20
		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	-28

## ASSETS

			Row no.	Balance at the beginning of the accounting period	Balance at the end of the accounting period
<b>B. TOTAL CURRENT ASSETS</b>			<b>041</b>	<b>7 481</b>	<b>5 424</b>
<b>I. TOTAL INVENTORY</b>			<b>042</b>		
Sum of rows 043 to 051					
I. Inventory	1.	Material on stock	043	(112)	
	2.	Material in transit	044	(119)	
	3.	Work in progress	045	(121)	
	4.	Internally developed semi-finished products	046	(122)	
	5.	Products	047	(123)	
	6.	Animals	048	(124)	
	7.	Goods on stock and in stores	049	(132)	
	8.	Goods in transit	050	(139)	
	9.	Prepayments made for inventory	051	(z účtu 314)	
<b>II. TOTAL RECEIVABLES</b>			<b>052</b>		<b>143</b>
Sum of rows 053 to 070+071					
II. Receivables	1.	Customers	053	(311)	
	2.	Bills of exchange to be paid	054	(312)	
	3.	Receivables from discounted securities	055	(313)	
	4.	Operating prepayments made	056	(from account no. 314 except for row 050)	21
	5.	Other receivables	057	(315)	122
	6.	Receivables from employees	058	(335)	
	7.	Receivables from social security authorities and public health insurance	059	(336)	
	8.	Income tax	060	(341)	
	9.	Other direct taxes	061	(342)	
	10.	Value added tax	062	(343)	
	11.	Other taxes and charges	063	(345)	
	12.	Entitlement for grants and other settlement with the state budget	064	(346)	
	13.	Ent. for grants and other set. with budgets of aut. within local self-government units	065	(348)	
	14.	Receivables from association members	066	(358)	
	15.	Receivables from fixed term transactions	067	(373)	
	16.	Receivables from bonds issued	068	(375)	
	17.	Other receivables	069	(378)	
	18.	Estimated receivables	070	(388)	
	19.	Provision against receivables	071	(399)	
<b>III. TOTAL CURRENT FINANCIAL ASSETS</b>			<b>072</b>	<b>7 465</b>	<b>5 207</b>
Sum of rows 073 to 080					
III. Current financial assets	1.	Cash on hand	073	(211)	2
	2.	Cash equivalents	074	(213)	
	3.	Cash in banks	075	(221)	7 463
	4.	Equity securities for trading	076	(251)	
	5.	Long-term securities for trading	077	(253)	
	6.	Other securities	078	(256)	
	7.	Acquired current financial assets	079	(259)	
	8.	Cash in transit (+/-)	080	(261)	
<b>IV. TOTAL OTHER ASSETS</b>			<b>081</b>	<b>16</b>	<b>74</b>
Sum of rows 082 to 084					
IV. Other assets	1.	Deferred expenses	082	(381)	6
	2.	Accrued income	083	(385)	10
	5.	Foreign exchange rate gains	084	(386)	
<b>TOTAL ASSETS</b>			<b>085</b>	<b>8 159</b>	<b>9 061</b>
rows 001+041					

## LIABILITIES

			Row no.	Balance at the beginning of the accounting period	Balance at the end of the accounting period
<b>A. TOTAL INTERNAL RESOURCES</b>			<b>086</b>	<b>8 041</b>	<b>8 312</b>
<b>I. TOTAL EQUITY</b>			<b>087</b>	<b>8 416</b>	<b>8 650</b>
Sum of rows 088 to 090					
I. Equity	1.	Shareholder's equity	088	(901)	
	2.	Funds	089	(911)	8 416
	3.	Valuation difference on the revaluation of assets and liabilities	090	(921)	
<b>II. TOTAL PROFIT OR LOSS</b>			<b>091</b>	<b>-375</b>	<b>-338</b>
Sum of rows 092 to 094					
II. Profit or loss	1.	Profit or loss account	092	(+/-) (963)	76
	2.	Profit or loss to be approved	093	(+/-) (931)	
	3.	Retained earnings, outstanding loss of previous years	094	(+/-) (932)	-451
<b>B. LIABILITIES</b>			<b>095</b>	<b>118</b>	<b>-390</b>
rows 096+098+106+130					<b>749</b>
<b>I. RESERVES</b>			<b>096</b>		
rows 096+098+106+130					
I. Reserves	1.	Reserves	097	(941)	
<b>II. TOTAL LONG-TERM PAYABLES</b>			<b>098</b>		
Sum of rows 099 to 105					
II. Dlouhodobé závazky	1.	Long-term bank loans	099	(951)	
	2.	Bonds issued	100	(953)	
	3.	Leasing payables	101	(954)	
	4.	Long-term advances received	102	(955)	
	5.	Long-term bills of exchange to be paid	103	(958)	
	6.	Estimated payables	104	(from account no. 389)	
	7.	Other long-term payables	105	(959)	
<b>III. TOTAL SHORT-TERM PAYABLES</b>			<b>106</b>	<b>118</b>	<b>721</b>
Sum of rows 107 to 129					
III. Krátkodobé závazky	1.	Customers	107	(321)	3
	2.	Bills of exchange to be paid	108	(322)	
	3.	Advances received	109	(324)	
	4.	Other payables	110	(325)	
	5.	Employees	111	(331)	65
	6.	Other payables to employees	112	(333)	
	7.	Payables to social security authorities and public health insurance	113	(336)	32
	8.	Income tax	114	(341)	
	9.	Other direct taxes	115	(342)	
	10.	Value added tax	116	(343)	12
	11.	Other taxes and charges	117	(345)	
	12.	Payables with respect to the state budget	118	(346)	
	13.	Payab. with resp. to budgets of authorities within local self-government units	119	(348)	
	14.	Payables arising from subscribed outstanding securities and investments	120	(367)	
	15.	Payables to association members	121	(368)	
	16.	Payables arising from fixed term transactions	122	(373)	
	17.	Other payables	123	(379)	
	18.	Short-term bank loans	124	(951)	
	19.	Discount loans	125	(232)	
	20.	Short-term bonds issued	126	(241)	
	21.	Own debt securities	127	(-)	(255)
	22.	Estimated payables	128	(z účtu 389)	
23.	Other short-term financial borrowings	129	(249)		
<b>IV. TOTAL OTHER LIABILITIES</b>			<b>130</b>		<b>28</b>
Sum of rows 131 to 133					
IV. Jiná pasiva	1.	Accrued expenses	131	(383)	
	2.	Deferred income	132	(384)	
	3.	Foreign exchange rate losses	133	(387)	
<b>TOTAL LIABILITIES</b>			<b>134</b>	<b>8 159</b>	<b>9 061</b>
rows 086+095					

# PROFIT AND LOSS ACCOUNT AS OF 31 DECEMBER 2011

(IN CZK THOUSAND)

		Row no.	Main operations	Economic activities
<b>A. EXPENSES</b>		<b>x</b>	<b>x</b>	
<b>I. TOTAL CONSUMED PURCHASES</b>	Sum of rows 002 to 005	001	199	
1. Consumed materials	(501)	002	199	
2. Consumed energy	(502)	003		
3. Consumed other non-storable supplies	(503)	004		
4. Goods sold	(504)	005		
<b>II. TOTAL SERVICES</b>	Sum of rows 007 to 010	006	1 679	
5. Repairs and maintenance	(511)	007		
6. Travel expenses	(512)	008		
7. Representation costs	(513)	009	35	
8. Other services	(518)	010	1 644	
<b>III. TOTAL STAFF COSTS</b>	Sum of rows 012 to 016	011	2 260	
9. Payroll costs	(211)	012	1 894	
10. Statutory social security	(213)	013	366	
11. Other social security	(221)	014		
12. Statutory social expenses	(251)	015		
13. Other social expenses	(253)	016		
<b>IV. TOTAL TAXES AND CHARGES</b>	Sum of rows 018 to 020	017		
14. Road tax	(381)	018		
15. Real estate tax	(385)	019		
16. Other taxes and charges	(386)	020		
<b>V. TOTAL OTHER EXPENSES</b>	Sum of rows 022 to 029	021	6	
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	6	
<b>VI. DEPRECIATION AND AMORTISATION, ASSETS SOLD, ADDITIONS TO RESERVES AND PROVISIONS</b>	Sum of rows 031 to 036	030	622	
25. Depreciation and amortisation of tangible and intangible fixed assets, respectively	(551)	031	622	
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		
<b>VII. TOTAL CONTRIBUTIONS MADE</b>	Sum of rows 038 to 039	037		
31. Paid contributions settled among branches	(581)	038		
32. Membership fees paid	(582)	039		
<b>VIII. TOTAL INCOME TAX</b>	Sum of row 041	040		
33. Additional payments of income tax	(595)	041		
<b>TOTAL EXPENSES</b>	rows 001+006+011+017+021+030+037+040	042	4 766	

		Row no.	Main operations	Economic activities
<b>B. INCOME</b>		<b>x</b>	<b>x</b>	
<b>I. TOTAL SALES OF OWN PRODUCTION AND GOODS</b>	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		
<b>II. TOTAL CHANGES IN INTERCOMPANY INVENTORY</b>	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		
<b>III. TOTAL CAPITALISATION</b>	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		
<b>IV. TOTAL OTHER INCOME</b>	Sum of rows 058 to 064	057	4 766	52
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		52
16. Foreign exchange rate gains	(645)	062		
17. Settlement of funds	(648)	063	4 766	
18. Other sundry income	(649)	064		
<b>V. TOTAL SALES OF ASSETS, SETTLEMENT OF RESERVES AND PROVISIONS</b>	Sum of rows 066 to 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		
<b>VI. TOTAL CONTRIBUTIONS RECEIVED</b>	Sum of rows 074 to 076	073		
26. Received contributions settled among branches	(681)	074		
27. Received contributions (gifts)	(682)	075		
28. Received membership fees	(684)	076		
<b>VII. TOTAL OPERATING SUBSIDIES</b>	Sum of rows 078	077		
29. Operating subsidies	(691)	078		
<b>TOTAL INCOME</b>	rows 043+047+052+057+065+073+077	079	4 766	52
<b>C. PROFIT OR LOSS BEFORE TAX (+/-)</b>	row 079 - 042	080		52
<b>34. Income tax</b>	(591)	081		
<b>D. PROFIT OR LOSS AFTER TAX (+/-)</b>	row 080 - 081	082		52

## SUPPLEMENT TO FINANCIAL STATEMENTS

### 1. CHARACTERISTICS AND MAIN ACTIVITIES

#### FORMATION AND CHARACTERISTICS OF THE PUBLIC BENEFIT CORPORATION SIRIUS, O.P.S.

The Sirius Foundation established the Public Benefit Corporation Sirius, o.p.s. (hereinafter the "OPS Sirius") in a Memorandum of Association of a Public Benefit Corporation on 29th July 2008.

OPS Sirius was entered in the public benefit corporations register maintained by Prague City Court (section O, entry no. 617) on 30th October 2008.

OPS Sirius focuses on providing, supporting and organising child care activities. It looks for areas where support and help are needed and, on the basis of the information it gathers, it stimulates the steps that need to be taken.

OPS Sirius was founded in order to implement the objectives that the Sirius Foundation promises in its principles.

#### COMPANY REGISTERED OFFICE

Public Benefit Corporation Sirius, o.p.s., Thunovská 12, Praha 1, Czech Republic

Registration number: 284 71 474

Legal status: public benefit corporation (legal entity in accordance with Act 248/1995 Coll.)

#### TYPE OF PUBLIC BENEFIT SERVICES

- » providing, supporting and organising child care activities
- » providing, supporting and organising a range of educational services and activities
- » providing, supporting and organising social, cultural, sporting and other events that contribute to the broad development of personalities
- » providing information, service and agency services
- » construction, support and running of facilities for children
- » issue of non-periodical publications in accordance with Act 37/1995 Coll.
- » collaboration with other physical and legal entities in providing activities within the scope of a public benefit corporation

#### SUPPLEMENTARY ACTIVITIES

A public benefit corporation can also carry out supplementary activities on the condition that the more effective use of property is achieved through these activities and the quality, scope and availability of the public benefit services is not endangered.

## FOUNDER OF OPS SIRIUS

Sirius Foundation, Thunovská 12, Praha 1

Registration number: 284 18 808

Legal status: foundation

## OPS SIRIUS'S SUPERVISORY BOARD

as of 31st December 2011

Martina Bártíková - Chairman

Petra Dostalová – Member, Nikola Uhdeová – Member

## OPS SIRIUS'S BOARD OF DIRECTORS as of 31st December 2011

Lenka Šrámková – Chairman

Ivana Trubačová - Member , Kamila Badová – Member until 17.6.2011, Svatava Poulson – Member till 17.6.201

## 2. ACCOUNTING PERIOD FOR WHICH THE FINANCIAL STATEMENTS ARE COMPILED AND BALANCE-SHEET DATE

The unit's accounting period is the period from 1st January 2011 until 31st December 2011. In accordance with Section 19, paragraph 1 of the Accounting Act the balance-sheet date is 31st December 2011.

## 3. BASIC ACCOUNTING PROCEDURES

### A. BILLING PROCEDURES

OPS Sirius prepares financial statements in accordance with Decree no. 504/2002 Coll., which is implemented by certain provisions of the Accounting Act 563/1991 Coll., as amended, for accounting units, whose main subject of activity is not business, if they keep records using a double-entry bookkeeping system.

### B. LONG-TERM TANGIBLE AND INTANGIBLE PROPERTY

Long-term tangible and intangible property is recorded at the purchase price and depreciated evenly over the expected lifetime period.

Depreciation period for individual property groups:

PROPERTY	METHOD	DEPRECIATION PERIOD
Separate movable assets and sets of movable assets	Evenly	3-6 years
Other long-term tangible property	Evenly	3 years
Audio – visual production	Evenly	18 months

Tangible property with a purchase price of up to TCZK 3 and intangible property with a purchase price of up to TCZK 7 is not shown in the balance-sheet and is recorded in the costs for the month, in which it is purchased. Off-balance sheet accounts are kept for such property with a usable life of more than one year.

Long-term tangible property with a purchase price from TCZK 3 to TCZK 40 and with a usable life of more than one year is shown in the balance-sheet under Other long-term tangible property.

Long-term intangible property with a purchase price from TCZK 7 to TCZK 60 and with a usable life of more than one year is shown in the balance-sheet under Other long-term intangible property.

Long-term tangible property with a purchase price of more than TCZK 40 and long-term intangible property with a purchase price of more than TCZK 60 and with a usable life of more than one year is filed in the long-term tangible and intangible property in the year of its purchase.

### C. CURRENT LIQUID ASSETS

Current liquid assets are recorded in current bank accounts and in the cash register in Czech crowns.

#### D. RECEIVABLES

Receivables are entered in their nominal value.

#### E. CLASSIFICATION OF LIABILITIES

The Foundation classifies part of its long-term liabilities, bank credits and financial aid, whose maturity period is less than one year with regards to the financial statements date, as short-term.

#### F. INCOME TAX

Due income tax is calculated using the valid tax rate from the accountable profit increased or reduced by the permanently or temporarily non-tax acknowledged costs and non-taxed yield.

#### G. PROCEDURES FOR BILLING GIFTS

Received monetary and non-monetary gifts in the form of tangible fixed assets, stock and provided services are billed in account 911 - Reserves that form part of the own sources in the balance sheet

#### H. RECORDING COSTS AND REVENUE

Costs and revenue are recorded as accrued, i.e. in the period to which they relate timewise and materially. In accordance with cautionary principles the Foundation charges to the account of costs the creation of reserves and adjustments to cover all risks, losses and depreciations that are known on the date the financial statements are compiled.

### 4. CURRENT LIQUID ASSETS

Funds are recorded in a current account in Czech crowns. As of 31st December 2011 the bank account balance was TCZK 5,207 (2010: TCZK 7,463).

### 5. LONG-TERM PROPERTY

#### A. LONG-TERM INTANGIBLE PROPERTY

	Appreciable rights	Other long-term intangible property	Long-term intangible property under construction	Total
<b>Purchase price</b>				
Balance as of 1.1.2011	1 459	60	56	1 575
Increment	391	113	2 974	3 534
Shrinkage	--	--	--	--
Over accounting	56	--	-56	--
Balance as of 31.12.2011	1 906	173	2 974	5 053
<b>Amortizations</b>				
Balance as of 1.1.2011	973	20	--	993
Depreciations	532	39	--	571
Amortization of shrinkages	--	--	--	--
Balance as of 31.12.2011	1 505	59	--	1 564
<b>Residual value 1.1.2011</b>	<b>486</b>	<b>40</b>	<b>56</b>	<b>582</b>
<b>Residual value 31.12.2011</b>	<b>401</b>	<b>114</b>	<b>2 974</b>	<b>3 489</b>

In 2011 the company paid for the audio-visual production TCZK 200 and for the production of TV spots, documentary videos etc. for campaign "chodící lidé" at a cost of TCZK 2,648.

#### B. LONG-TERM TANGIBLE PROPERTY

	Other long-term tangible property	Total
<b>Purchase price</b>		
Balance as of 1.1.2011	124	124
Increments	103	88
Shrinkages	--	--
Balance as of 31.12.2011	227	227
<b>Amortizations</b>		
Balance as of 1.1.2011	28	28
Depreciations	51	51
Amortization of shrinkages	--	--
Balance as of 31.12.2011	79	79
<b>Residual value 1.1.2011</b>	<b>96</b>	<b>96</b>
<b>Residual value 31.12.2011</b>	<b>148</b>	<b>148</b>

In 2011 the company purchased notebooks and LCD monitors etc. at a cost of 103 000 CZK.

## 6. LONG-TERM TANGIBLE AND INTANGIBLE PROPERTY NOT SHOWN IN THE BALANCE-SHEET

On the basis of a Non-residential Premises Sub-lease Contract OPS Sirius uses premises that are partially furnished. A list of this property is kept in the off-balance sheet at a value of CZK 0 (2010: CZK 0).

## 7. RECEIVABLES AND LIABILITIES FROM BUSINESS RELATIONS

A. OPS Sirius does not have any trade receivables as at 31st December 2011 (2010: CZK 0)

B. Short term payables amount TCZK 412 (2010: TCZK 3). OPS Sirius does not have any overdue payables.

## 8. OWN SOURCES OF FIXED AND CURRENT ASSETS COVERAGE

	Reserves	Retained loss	Loss for the accounting period	Total
Balance as of 1.1.2011	8 416	-451	76	8 041
Monetary gifts received	5 000	--	--	5 000
Non-monetary gifts provided	--	--	--	--
Monetary contributions provided	--	--	--	--
Use of reserves	-4 766	--	--	-4 766
Retained loss	--	61	-61	--
Reserves - tax savings	15	--	-15	--
Use of reserves - tax savings	-15	--	--	-15
Trading result 2011	--	--	52	52
Balances as of 31.12. 2008	8 650	-390	52	8 312

The Board of Directors has not yet decided on distributing profit from operations for 2011 to TCZK 52.

Tax savings 2010 were used on the settlement related to organisation main operations.

## 9. EMPLOYEES AND SENIOR WORKERS

2011	Number of employees	Wage costs	Social security and health insurance costs	Social costs
Executives	1	420	143	--
Employees	2	1 474	223	--
<b>Total</b>	<b>3</b>	<b>1 894</b>	<b>366</b>	<b>--</b>

In 2011 OPS Sirius did not provide any credit, loan or other settlement to the members of the Board of Directors or the Supervisory Board.

The wage costs also include the costs according to the Work Agreement.

## 10. SOCIAL SECURITY, HEALTH INSURANCE AND INCOME TAX OBLIGATIONS

Social security and health insurance obligations are TCZK 46 (2010: TCZK 32), of which TCZK 32 represent social security obligations and TCZK 14 represent health insurance obligations. The employee's advance income tax is TCZK 33 (2010: TCZK 12).

None of these obligations are past their maturity date.

## 11. INCOME TAX

Income tax for the 2011 tax period is CZK 0 (2010: CZK 0).

## 12. ADDITIONAL INFORMATION ON THE PROFIT AND LOSS STATEMENT

	31.12.2011
Revenues from main activity	4 766
Revenues from economic activity	52
<b>Total</b>	<b>4 818</b>

The main activity income for 2011 consists of the settlement of reserves to cover costs in accordance with accounting procedures worth TCZK 4,571 for OPS Sirius projects and TCZK 195 for OPS Sirius administration ( 2010: for projects TCZK 3,012 and TCZK 118 for administration).

The Foundation's economic activity income for 2011 consists of bank interest received from deposits in term accounts worth TCZK 52 (2010: TCZK 76) .

## 13. GIFTS RECEIVED AND CONTRIBUTIONS PROVIDED

Organisation	Project name	Received gifts
Nadace Sirius	OPS Sirius project realization	5 000
<b>Total</b>		<b>5 000</b>

In 2011 OPS Sirius did not provide any contribution.

	31.12.2011
Expenses of main activity	4 766
Expenses of economic activity	--
<b>Total</b>	<b>4 766</b>

The main activity expenses for 2011 consist of expenses for individual OPS Sirius projects in accordance with accounting procedures worth TCZK 4,751 (2010: CZK 3,012) and expenses for the administration of OPS Sirius worth TCZK 195 (2010: TCZK 119).

Trading result divided according to main and economic activities

	31.12.2011
Profit (loss) from main activity	--
Profit (loss) from economic activity	52
<b>Total</b>	<b>52</b>

## 14. SUMMARY OF INCOME AND EXPENDITURE IN 2011

Organisation	Bank accounts
Balance as of 1.1.2011	7 465
Gift received	5 000
Interests	62
Suppliers payment	-5 214
Wages and payments	-2 107
<b>Balance as of 31.12.2011</b>	<b>5 206</b>

By a decision of the Board of Directors OPS Sirius carried out the following projects:

### INFORMATION WEBSITE

The aim of the portal devoted to children's problems is to provide its users with complete information and the tools necessary for effective help for children.

### SUPPORT OF EMPLOYEES OF CHILDREN'S SOCIO-LEGAL PROTECTION AUTHORITIES IN CARE FOR ENDANGERED CHILDREN

Creation and realization of educational program "Methods and skills in performance of the socio-legal protection of children" and realization of a series of supervisions for employees of children's socio-legal protection authorities.

### COMMUNICATION WITH DISABLED CHILDREN

Realization of communication campaign chodicilide.cz with the aim change the public's perception to disabled children.

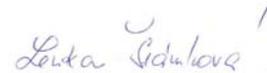
## CONTACTS

### 15. SIGNIFICANT SUBSEQUENT EVENT

As of the date that the financial statements are compiled the Board of Directors does not know of any significant subsequent events which would affect the financial statements as of 31st December 2011.

SIGNATURE OF THE STATUTORY BODY OR PHYSICAL ENTITY  
THAT IS THE ACCOUNTING UNIT

May 30, 2012



Lenka Šrámková  
Chairperson Board of Directors



Obecně prospěšná společnost Sirius, o.p.s.

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