

Annual Report 2024



Our Mission

We provide opportunities and support to those who strive to improve urban natural environments, we care for cultural heritage, and we nurture young artists. We also respond quickly where people emergently need help. We believe in the potential of each of us to turn our visions into reality.

We believe in a society where everyone can inspire each other.

We adhere to the following principles

Positive Impact

We focus on results. Those that can be measured. Our goal is to achieve the maximum positive impact in society and the places where we implement our programs.

We Inspire

We support projects financially, while also connecting key stakeholders; inspiring and providing expert assistance, all with the aim of achieving the highest possible impact. We lead by example, willingly share our knowledge, offer advice, and create practical and financial conditions that make it easier for grant recipients to realize their vision.

Young People

The common thread in our programs and supported projects is young people. The involvement of young people is a fundamental principle for the development of our programs and for obtaining foundation support.

How We Work

We provide assistance through our own long term programs and direct support to organizations and individuals. We respond quickly and actively to emergencies, providing targeted aid and support where it is currently needed.

The conditions for awarding foundation grants are defined in the foundation's statutes and grant rules. Support is provided in three pillars:

- Environment
- Culture and Artistic Education
- Emergency Aid

Foundation Information

Nadace Karel Komárek Family Foundation

for the accounting period from 1 January 2024 to 31 December 2024

Name:	Nadace Karel Komárek Family Foundation
Registered office:	Evropská 866/71, Vokovice, 160 00 Prague 6
Company ID (IČO):	062 12 093
Legal form:	foundation
Entry:	in the foundation register maintained by the Municipal Court in Prague, file reference N 1525
Endowment capital:	EUR 80,000 (CZK 2,000,000)

Founders

Karel Komárek,

Date of birth: 15 March 1969
1936 Verbier, Chalet Trois Couronnes,
Chemin Sonalon d'en Haut 8a,
Confederation of Switzerland
Contribution: EUR 20,000
(CZK 500,000), paid up: 100%

Štěpánka Komárková,

Date of birth: 22 March 1976
1936 Verbier, Chalet Trois Couronnes,
Chemin Sonalon d'en Haut 8a,
Confederation of Switzerland
Contribution: EUR 20,000
(CZK 500,000), paid up: 100%

Foundation Bodies

Board of Trustees

Karel Komárek, Date of birth: 15 March 1969,
Chairman of the Board of Trustees
1936 Verbier, Chalet Trois Couronnes,
Chemin Sonalon d'en Haut 8a,
Confederation of Switzerland
Member from: 24 June 2022,
In position from: 24 June 2022

Štěpánka Komárková, Date of birth: 22 March 1976
1936 Verbier, Chalet Trois Couronnes,
Chemin Sonalon d'en Haut 8a,
Confederation of Switzerland
Member from: 24 June 2022

Robert Kolář, Date of birth: 15 May 1959
Petříkov 100, 788 25 Ostružná
Member from: 24 June 2022

Dana Dvořáková, Date of birth: 26 April 1965
Pod strašnickou vinicí 3200/40,
Strašnice, 100 00 Prague 10
Member from: 1 July 2024

Miroslav Jestřábík, Date of birth: 3 December 1966
K Potokům 173, 252 03 Řitka
Member from: 1 July 2024

Inspector

Jiří Škampa, Date of birth: 10 June 1951
Pellicova 29/8a, Brno-city, 602 00 Brno
In position from: 24 June 2022

„Since 2006 we have been systematically engaging in philanthropy, the areas of our focus have undergone significant and dynamic development. Our long-term strategy allows us to respond to varied changes, innovate our approach to public space, and strengthen activities related to preserving Czech cultural heritage. Simultaneously, we maintain the ability to respond effectively to extraordinary societal events.“

Štěpánka and Karel Komárek



Establishment, Purpose and Management of the Foundation

The Foundation was established by the founders Karel Komárek and Štěpánka Komárková under notarial record NZ 675/2017, prepared on 16 May 2017 by the notary Mgr. Václav Voda in Prague, in accordance with Section 306 et seq. of Act No. 89/2012 Coll., the Civil Code, as amended.

The foundation was established to support projects that have the potential to motivate individuals and communities to find sufficient motivation to turn their plans and visions into reality. In accordance with its publicly beneficial objectives, the foundation focuses primarily on financing cultural projects, the environment and education, science and research, new technologies, care for the sick and disabled, and other areas where dedication earns our respect.

The foundation's statutory body is the Board of Trustees. The Board of Trustees consists of five members and on the foundation's behalf, manages its assets, directs its activities and decides on all its matters. The Board of Trustees' exclusive remit includes, in particular, the approval of the annual budget, the approval of conditions and criteria for awarding foundation grants, and decisions regarding the form in which such grants are provided.

The foundation's supervisory body is in the form of an Inspector; whose exclusive responsibilities include monitoring compliance with the conditions set for the provision of foundation contributions, ensuring proper bookkeeping, reviewing the annual financial statements, and issuing an opinion on the annual report.

The foundation is represented by its Director, within the scope of authority defined in the foundation's statutes and to the extent of powers of attorney, granted by the Board of Trustees. The director is obliged to follow the instructions of the Board, is subordinate to it, and is accountable to it for his/her activities.

Dear friends and supporters,

The year 2024 was a milestone for the foundation in many ways. We revised our strategy and vision and embarked on a new path in our programs and projects. We reaffirmed that our work must have a positive impact on society.

A major milestone was the completion of the merger of the philanthropic activities of our founders. The merger of the Proměny Foundation of Karel Komárek with the Karel Komárek Family Foundation allowed us to join forces, streamline processes, clarify our structure, and present a new program strategy. This strategy clearly defines the three pillars on which the foundation has long been based: Environment, Culture and Artistic Education, and Emergency Aid. Each of these pillars has a firm place in our work. In 2024, we achieved concrete successes in each of them, which I would like to share with you.

Environment

In June 2024, we were thrilled to open the House of Nature in Hodonín – a new educational and communal space built on a site that was struck by a tornado in June 2021. The project has become a symbol of renewal and hope. In the city of Most, we opened the revitalized Střed Park – a public space where people of all generations and communities living in the city can meet, relax, and enjoy cultural activities. Both projects were developed in close cooperation with municipalities, architects, and local communities. They confirmed that when we have a clear vision of what public space should look like, positive change follows.

Culture and Artistic Education

Throughout the past year, we focused heavily on the development of the new project Cheering on Talents from the Pianos for Schools. We established a scholarship fund that helps exceptionally talented young pianists grow and, above all, gain experience abroad.

At the same time, the third edition of the Pianos for Schools fundraising campaign was launched, enabling elementary art schools to receive new, high-quality Petrof instruments. We thus help children, and their teachers access better education through quality instruments. I'm pleased to say that as I write these words, all selected schools already have their new instruments.

Emergency Aid

In 2024, we once again activated our rapid response program. We supported families in Northern Moravia affected by flooding. We helped ensure targeted assistance for volunteer firefighters and coordinated aid in cooperation with organizations that have been active in the field long-term.

We also continued our work on the Ark project, which focuses on protecting Ukrainian cultural heritage. Together with the National Library of the Czech Republic, the project's partner, we sent the first mobile unit to Ukraine, equipped with state-of-the-art technology to rescue books damaged by war. In close collaboration with the National Museum, we are preparing another Ark.

All these topics and projects share a common denominator – we believe that people and communities have the power to change their surroundings and the environment they live in for the better, in 2024, we witnessed this in many places, in various contexts, and with many different people. Each of our programs and projects writes new human stories, it is a joy to read or hear about them, because they give deeper meaning to our work.

I would like to thank our founders – Mr. and Mrs. Komárek – for their support and personal commitment; the Board of Trustees for their time devoted to the foundation; and all donors, supporters, and volunteers from the KKCG group who believe in us and support our work. None of this would be possible without you. A big thank you also goes to the entire foundation team, who work every day to find ways to move our programs forward.

With respect,

Luboš Veselý

Director

Karel Komárek Family Foundation



Report on the Foundation's Activities in the Reporting Period



We provide support through our own foundation programs and direct assistance to organizations and individuals. Our strategy is driven by a desire to achieve maximum positive impact on society and the environment in which our programs operate. We place strong emphasis on measurable outcomes. Through inspiration and expert support, we connect key actors and move towards achieving the greatest possible impact. Young people are at the heart of our focus, and the involvement of this generation is a fundamental prerequisite for the development and success of our programs.

In accordance with our purpose and statutes, we provided our support in 2024 through three foundational pillars:

Environment

In this pillar we focus on transforming urban public spaces, green space and school gardens. We provide the financial support, professional aid and experience necessary to implement such transformations. Our goal is to improve the environment for residents and to inspire other cities and schools to execute similar initiatives.

Culture and Artistic Education

In this pillar, we focus on preserving cultural heritage, supporting artistic education, and developing young musical talents. We place particular emphasis on the legacy of the composer Antonín Dvořák and the support of talented young musicians, whom we consider essential for the future of Czech culture.

Emergency Aid

In this pillar we deal with projects initiated in response to extraordinary events in society. Our aim is to provide help quickly and effectively.

Foundation Grants

In 2024, the Foundation awarded 93 foundation grants with a total value of EUR 2,777,922 (CZK 70,281,415). Out of this amount, EUR 246,728 (CZK 6,242,227) was paid from the public fundraising campaign, primarily to the Supporting Activities for Children project and to provide new instruments to elementary art schools through the Pianos for Schools program.

Within the **Environment** pillar, the foundation provided grants totalling EUR 1,123,989 (CZK 28,436,933), primarily for projects related to the recovery of the Hodonín region following the devastating tornado of 2021 and for the completion of Střed Park in Most.

Within the **Culture and Artistic Education** pillar, we awarded grants totalling EUR 852,753 (CZK 21,318,828). This support went mainly to: activities of the Academy of Classical Music in connection with organizing the Dvořákova Praha festival, to the Havel Channel project of the Václav Havel Library, and to the Supporting Activities for Children project, which was implemented by the Czech Council of Children and Youth. The foundation also supported the organization of a festival in Verbier, Switzerland.

Within the **Emergency Aid** pillar, the foundation provided contributions totalling EUR 557,719 (CZK 13,942,965). As part of this pillar, under the Fulfilling Dreams program, the foundation supported 13 recipients with social and health disadvantages with EUR 17,840 (CZK 446,000) to improve their quality of life. An additional EUR 539,879 (CZK 13,496,965) was directed to organizations and municipalities in the Jeseník region to help them cope with the consequences of flooding.

In the **Environment Pillar** and **Emergency Aid Pillar**, the foundation also provided in-kind foundation contributions worth EUR 13,619 (CZK 340,462).

Donations

In order to carry out our activities and fulfill our purpose and mission, we receive donations from both small and larger donors. In 2024, we received financial donations in a total amount of EUR 3,149,838 (CZK 79,690,907), of which a total of EUR 201,344 (CZK 5,093,992) was contributed from public collection. In addition, we received in-kind donations valued at EUR 1,739 (CZK 44,000).



Environment Pillar



Transformations of Cities



The Transformations of Cities program reached major milestones in 2024. Two large-scale projects were completed – Střed Park in Most and the House of Nature in Hodonín. Work also progressed on additional public space renewal in Hodonín. Several accompanying events were held in connection with the area's development (educational activities with architect Osamu Okamura, and sporting and community-focused events).

Post-Tornado Recovery Projects in Hodonín (Bažantnice Lives)

Bažantnice Urban Forest Park

In 2024, project documentation was completed, biological assessment of the forest began, and plans were initiated to use surplus tornado-damaged timber to create site furnishings for the revitalized area.

Children's Town

Last year, both project and implementation documentation were completed, and preparations began for the contractor selection process. The new Children's Town is expected to open in spring 2026, when it will welcome its first visitors.

Sports Complex at Červené Domky

Both the multifunctional playground and the project documentation for new locker room facilities were completed.

Park in Front of the U Červených Domků Elementary School in Hodonín

Documentation was prepared for the park project, and the city of Hodonín launched the contractor selection process.

Community Events as Part of the Bažantnice Lives Initiative

Recovery of the tornado-affected area is not just about construction. The foundation connects stakeholders and experts, engages the local community, and opens opportunities for students from Hodonín schools to participate. We see this exchange and sharing of experiences as added value for all involved in the area's renewal—creating a unique space for future generations.

Meeting of Architects

In May 2025, we organized a meeting of architects engaged in Hodonín's recovery, held at the Open Garden educational and advisory centre in Brno. The event welcomed representatives from the city of Hodonín, the Nature Conversation Agency of the Czech Republic, and other organizations. Discussions focused on the current status and progress of individual projects, as well as challenges that arise from a comprehensive transformation of this large-scale public space. Around 50 participants attended the session, which was enriched by the expert insights of architect, writer, and educator Osamu Okamura.

2024 in a Nutshell

Opening of the House of Nature

On Saturday, 1 June 2024, the House of Nature in Hodonín was ceremonially opened. The event was attended by representatives from the city, the Ministry of the Environment, the South Moravian Region, and the foundation’s founders. The general public had the opportunity to explore both the indoor and outdoor areas of this modern educational centre, which is thematically focused on the region’s nature and serves as the gateway for visitors to Bažantnice.

Bažantnice Run

In September 2024, the foundation helped organize the traditional Bažantnice Run. Despite unfavourable weather, participants took on a 24-hour challenge and ran a total of 3,155 km. Proceeds were donated to the rebuilding of the Children’s Town in Bažantnice. Nearly 400 people took part, with routes designed for runners, families with children, and seniors. New features in 2024 included a cycling route and an illuminated evening trail.

Christmas Game

In December 2024, the foundation supported the fourth edition of the Christmas Game, prepared in cooperation with the Heart for Hodonín association and the House of Nature. The outdoor event focused on Christmas and nature themes. Every child who completed the trail and solved all tasks received a Christmas gift package. At the beginning of the route, children could send a letter to Ježíšek.

Střed Park in Most

On Wednesday, 1 May 2024, the Střed Park in Most was reopened after major revitalization that restored this important urban green space to its social and recreational function. The goal of the project—to create a modern, attractive, and safe public space for all generations of residents and visitors—was fully achieved.

The revitalization included landscaping, planting of new trees and flowerbeds, upgrading of furniture, and the creation of new recreational and play areas. The project also included path network renovation, installation of new public lighting, and the introduction of water features to increase visitor comfort during the summer months. The opening celebration featured a rich program, including concerts, theatre performances, children’s activities, and guided tours with architects. Střed Park once again became the beating heart of the city and a central gathering place, just like during its golden era in the 1970s.

Revitalization of Jiráskovo Square and the Monastery Garden in Plzeň–Slovany

In 2024, the city of Plzeň received the final project documentation for the construction work. This marked another key milestone in preparing for the comprehensive revitalization of this historically and urbanistically valuable area.

The project aims to restore the public space with a focus on improving residents’ quality of life, enhancing accessibility, preserving cultural and historical values, and creating an attractive environment for leisure activities. The plan includes new outdoor



furniture, landscaping, path renovations, and ensuring barrier-free access. The completed documentation serves as the basis for construction implementation. The project is the result of close cooperation between the city of Plzeň, designers, and other experts involved in planning and preparing the renewal of this important part of the city.

Educational Activities with Osamu Okamura

In 2024, we launched educational activities focused on the topic of cities and public space; aimed at high school students. The program is led by architect and educator Osamu Okamura, a long-time advocate for the popularization of architecture, urbanism, and sustainable city development. The initiative’s goal is to help young people understand how cities function, the value of quality public spaces, and the principles of sustainable urbanism. Students engage in workshops, discussions and practical exercises, that encourage them to perceive their surroundings in a broader context and inspire their active involvement in shaping the environment in which they live. Collaboration with experts is an important step in fostering civic awareness and supporting the creativity of the younger generation, while also linking education with professional practice and today’s urban and spatial challenges.

Transformations of Gardens



Transformations of Gardens

The Transformations of Gardens program underwent major changes in 2024. In addition to direct support for selected kindergartens to renovate their school gardens, the foundation began pursuing broader systemic changes. A new philosophy was introduced under the motto “The Garden is Also a Classroom”, aiming to ensure that every preschool child has the opportunity to grow up in an inspiring and developmentally rich garden environment.

Network of Inspirational Gardens

In 2024, the foundation connected 22 foundation-supported kindergartens committed to thoughtful garden design and open approaches to outdoor education. This step laid the groundwork for building a network of like-minded institutions. The foundation selected the most progressive of these schools to become Educational Centres of Outdoor Preschool Learning. These centres were connected with university faculties of education, ensuring that the outdoor learning concept would reach future teachers. In 2024, three such centres were opened: in Soběslav, Mnichovice, and Telecí.

Deeper Collaboration with School Authorities

In 2024, the foundation began applying new principles to the Transformations of Gardens program—engaging the key players from the outset: the school authorities. Under this new model, the foundation began working with Třebechovice Kindergarten in Hradec Králové, as well as Na Okraji and Motýlek Kindergartens in Prague 6. The foundation guided all three through a self-evaluation process of their gardens, supported parent engagement, and actively involved children in the garden creation process.

Awareness-Raising Activities

In 2024, the foundation placed strong emphasis on awareness-raising efforts. The goal was to promote meaningful outdoor time for children throughout the year and to support both teachers and school authorities in transforming school gardens into true educational spaces.

The foundation published a professional guide on climate adaptation measures for school gardens, offering practical recommendations and inspiring examples. It also completed the Czech Children Outdoors research, which resonated widely among educators and government institutions, including the Ministry of Education and the Czech School Inspectorate. The study sparked public debate about whether children spend enough time outside—and the role that schools and kindergartens play in this.

The Month of School Gardens campaign in 2024 set a record: 96 kindergartens joined in by extending outdoor time and sharing their experiences.

The foundation also organized an inspiring trip to Dresden, where Czech teachers learned about how their German counterparts design school gardens and playgrounds.

2024 in a Nutshell

Completion of Gardens from the 2021 Grant Call

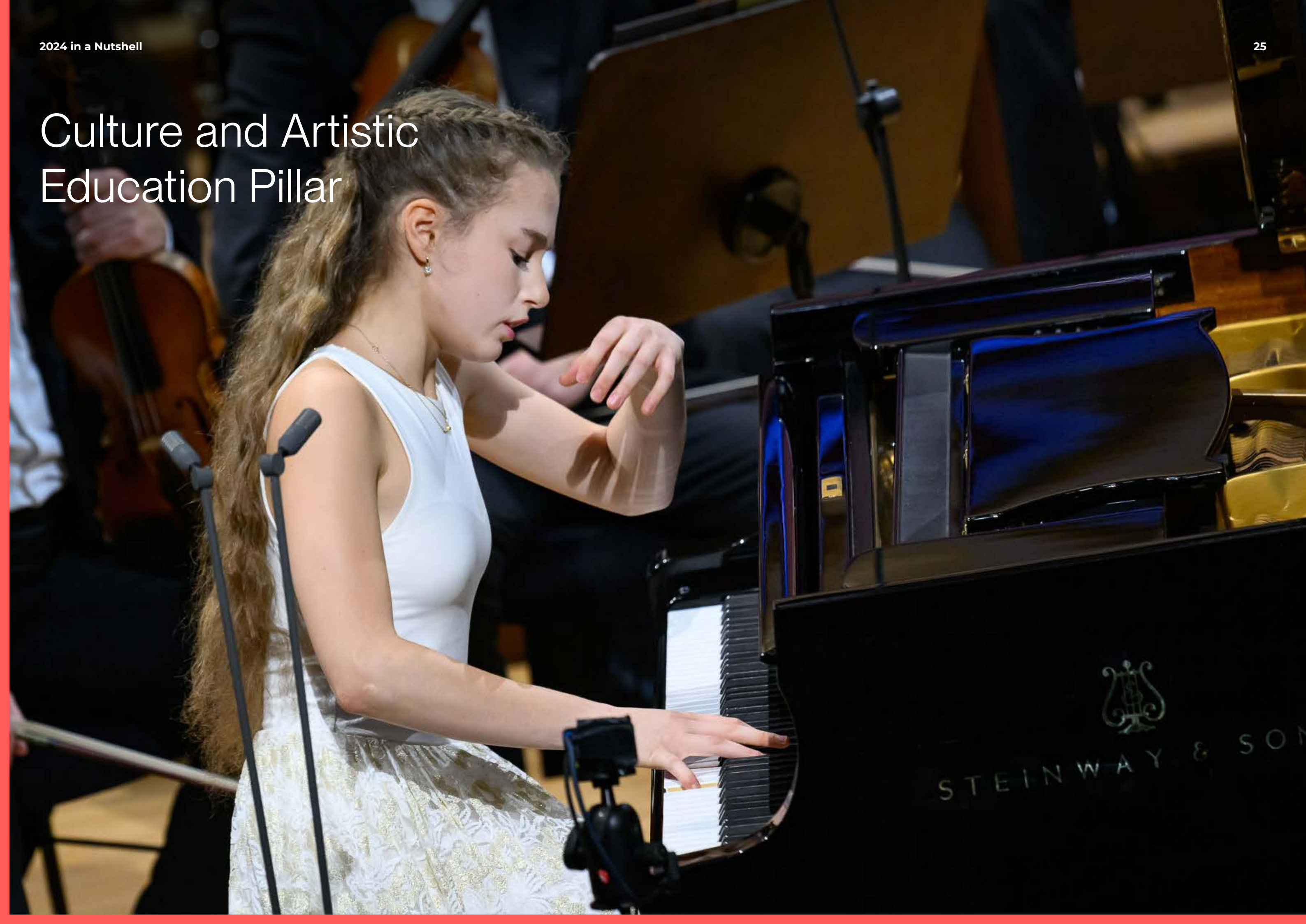
The foundation successfully completed the implementation of school gardens at five kindergartens selected in the 2021 'Garden Through Play' grant call (Jan Opletal Kindergarten in České Budějovice, Vincenc Makovský Kindergarten in Ostrava–Poruba, Telecí Kindergarten, Hradištko Kindergarten, and the St. Jakub Church Kindergarten in Kutná Hora). With the foundation's support, the kindergartens raised more than EUR 51,000 (CZK 1,300,000) through the public fundraising campaign organized by the Foundation.



In the Environment Pillar we provided a foundation contribution totalling

EUR 1,123,989

Culture and Artistic Education Pillar



Care for Antonín Dvořák’s Legacy

Dvořákova Praha, Academy of Classical Music, and Support for Young Talented Artists

The international music festival Dvořákova Praha, for which the foundation is the main patron, was held from 7th to 25th September 2024 and reached a record attendance with 15,571 visitors. The festival featured 28 concerts and 15 accompanying events. Prestigious orchestras and soloists, including the Czech Philharmonic and the Wiener Philharmoniker, contributed to the exceptional quality of this major cultural event. The festival also reflected the fact that 2024 was the Year of Czech Music, including celebrations of the 200th anniversary of the birth of Bedřich Smetana. The program featured works by Czech composers—not only Antonín Dvořák, but also Bedřich Smetana, Leoš Janáček, and Bohuslav Martinů. The festival was also connected to the legacy of Gustav Mahler: his Symphony No. 7 was performed at Výstaviště Praha during the open-air concert United by Mahler. The conductor of the concert, Jakub Hrůša—who led two combined orchestras—was also the festival’s artist-in-residence. The festival also offered masterclasses and additional programming for young artists.

Antonín Dvořák Prize 2024

The 2024 Antonín Dvořák Prize for extraordinary contribution to the international promotion of Czech classical music was awarded to Australian theatre and opera director Barrie Kosky. The award was presented on 9th December 2024 during a gala concert in the Spanish Hall of Prague Castle. Kosky is known for his innovative productions of Czech operas, including Rusalka, The Cunning Little Vixen, and Káťa Kabanová, which he has staged at major venues around the world. Since 2012, the Antonín Dvořák Prize has been awarded by the Council of Academics, appointed by the Director of the Academy of Classical Music, Robert Kolář.

Concertino Praga 2024

The 58th edition of the international music competition Concertino Praga took place in 2024. It was held in cooperation with Czech Radio and the Academy of Classical Music. The competition was organized as a multi-instrumental solo performance contest. It was open to: violin, cello, harp, guitar, piano, harpsichord, accordion, flute, oboe, clarinet, saxophone, bassoon, trumpet, French horn, and trombone performances. A total of 34 competitors from 14 countries applied in the solo category. In the final round, outstanding young female musicians impressed both the jury and the audience. First prize was awarded to Polish violinist Zoja Syguda (born 2009), who also won the audience award. Second place went to Czech pianist Nora Lubbadová (born 2009), a scholarship recipient of the KKFF. Third place was awarded to German pianist Celina Höferlin (born 2010). Additional awards were also granted, including the Bohuslav Martinů Foundation Prize, the Audience Award, and the Karel Komárek Family Foundation Prize.



Support for Musical Education

Pianos for Schools

The Pianos for Schools project is aimed at renewing musical instruments at elementary art schools and strengthening community spirit, school–founder relationships, and public respect for schools. The project launched its third grant call in 2024. A total of 59 schools applied, with an average instrument age of 47 years. Seventeen schools were selected, applying for five grand pianos and twelve upright pianos with a total value of EUR 380,000 (CZK 9,500,000). The schools actively participated in the public fundraising campaigns organized by the foundation. Every donated crown was matched by our foundation. The campaign is scheduled to end in mid-2025.

Cheering on Talents from the Pianos for Schools

The foundation also supports young piano talents through the Pianos for Schools project. It awards scholarships and offers opportunities for participation in masterclasses and concerts both in the Czech Republic and abroad. In 2024, scholarship holders performed in Vienna and Brussels, where they took part in masterclasses that significantly contributed to their artistic development. That year, the foundation supported five scholarship recipients: Bao Vy (Vivi) Nguyen, Adam Znamirovsky, Vladimír Slaviček, Jan Schulmeister, and Nora Lubbadová.

Other Culture Projects

Supporting Activities for Children

Thanks to the Supporting Activities for Children project; a joint initiative of the foundation, the Czech Council of Children and Youth, and other partners, a total of 1,516 children aged 3–18 were supported last year. The project enabled them to spend their free time meaningfully and develop their interests. The project is based on a voucher system that can be used online with registered activity providers. Further the project has long enjoyed the patronage of the First Lady, Eva Pavlová.

Kennedy Center

In cooperation with OX Collection and the Kennedy Center in Washington, the foundation presented the U.S. premiere of Refik Anadol's digital art installation Dvořák Dreams in September 2024. The artwork, created in collaboration with AI, animated the plaza between the Kennedy Center and its modern extension, the REACH, for three weeks.

Verbier festival

Supporting young artists remains one of the foundation's long-term program priorities. In 2024, the foundation once again supported the Verbier Festival in Switzerland, which has been dedicated to nurturing musical talent since its inception. The festival offers young artists significant stage time—both on large and small stages—alongside world-renowned musicians and supports their artistic and professional development through masterclasses and its own academy.



In the Culture and Artistic Education Pillar we provided a foundation contribution totalling

EUR 852,753

Emergency Aid Pillar



Aid for Ukraine

Ark Project

In 2024, the foundation accelerated its activities to help preserve Ukraine's cultural heritage. Together with representatives of the Ministry of Culture and several cultural institutions, the foundation took part in a key event in Lviv, where Ukraine officially confirmed its cooperation on the Ark project. Its aim is to preserve electronic copies of tangible cultural artifacts using mobile conservation and digitization units.

In October 2024, a memorandum of cooperation was signed at the National Library of the Czech Republic between the National Library of the Czech Republic, the Yaroslav Mudryi National Library of Ukraine in Kyiv, and the Ukrainian Library Association. A donation agreement was also signed between the two libraries, covering the handover of a mobile book conservation unit designed to help save Ukraine's cultural heritage.

In December 2024, Ark I was completed and prepared for shipment to Ukraine. Over the year, the National Library trained more than 300 Ukrainian professionals in book conservation. By the end of the year, preparations were underway for a contract between the National Museum and Kyiv Pechersk Lavra concerning Ark III.

Floods in Moravia

In response to the floods that struck primarily the Jeseník and Opava regions in September 2024, the foundation launched a public fundraising campaign to provide immediate aid to affected families and volunteer firefighters. Companies from the KKCG Group and their employees joined the relief efforts. The foundation coordinated its response with humanitarian organizations People in Need, ADRA, and Diaconia ECCB. Partnership agreements were signed with the following entities: Diaconia ECCB, ADRA, People in Need, Česká Ves, Jeseník, Mikulovice, Písečná, Velká Kraš, Vidnava, and Velká nad Veličkou.

In the Emergency Aid Pillar we provided
a foundation contribution totalling

EUR 557,719



Thank You to Donors and Volunteers



In 2024, we focused on cultivating relationships with both individual donors and corporate or institutional partners across the Czech Republic. We gained many new supporters who share our values and found purpose in joining our projects, not only through financial contributions, but also via volunteer involvement.

Throughout the year, more than 250 volunteers helped beautify kindergarten gardens and public spaces. We were active in all regions of the Czech Republic, and our volunteers dedicated over 1,700 hours, setting a new record in the history of the foundation.

Together, we also managed to raise a record amount of donations and attract hundreds of corporate and individual donors from across the country.

Additional Information

The foundation did not conduct or pursue any research in this area.

In 2024, the foundation did not carry out any activities in the field of environmental protection.

The foundation has no organizational unit abroad.

The financial statements as of 31 December 2024 and the auditor's report form part of this Annual Report.

Karel Komárek

Chairman of the Board of Trustees

Karel Komárek Family Foundation

Financial Report



Name, Registered Office and Business ID Number of Accounting Entity

Nadace Karel Komárek Family Foundation

Evropská 866/71, Prague 6 160 00

Business ID number: 062 12 093

prepared in accordance with Decree No. 504/2002 Coll.

desig.	Arrangement and designation of balance sheet items		line no.	Final balance in previous period	Final balance in current period
	ASSETS		x	x	x
A.	Total fixed assets	(line 02+10+21+28)	001	33,427	31,208
I.	Total intangible fixed assets	(line 03 to 09)	002	6,991	9,469
	2. Software		004	4,191	6,669
	5. Other intangible fixed assets		006	1,967	2,800
	6. Acquisition of intangible fixed assets in progress		007	833	0
II.	Total tangible fixed assets	(line 11 to 20)	010	28,999	27,240
	2. Works of art, objects and collections		012	28,643	26,884
	8. Other tangible fixed assets		018	356	356
IV.	Total accumulated depreciation and amortisation of fixed assets	(line 29 to 39)	028	(2,563)	(5,501)
	2. Accumulated amortisation of software		030	(1,223)	(3,228)
	5. Accumulated amortisation of other intangible fixed assets		033	(984)	(1,917)
	11. Accumulated depreciation of other tangible fixed assets		039	(356)	(356)
B.	Total current assets	(line 41+51+71+79)	040	27,323	14,846
I.	Total inventories	(line 42 to 50)	041	391	0
	1. Material in stock		042	391	0
II.	Total receivables	(line 52 to 70)	051	6,647	1,924
	1. Customers		052	4	0
	4. Operating advances provided		055	6,643	1,924
	8. Income Tax		059	0	0
III.	Total current financial assets	(line 72 to 78)	071	20,275	12,915
	1. Cash in hand		072	23	9
	3. Cash on accounts		074	19,252	11,906
	4. Other current financial assets		075	1,000	1,000
III.	Total other assets		084	10	7
	1. Deferred expenses		081	10	7
	TOTAL ASSETS	(line 01+40)	082	60,750	46,054

desing.	Arrangement and designation of balance sheet items		line no.	Final balance in previous period	Final balance in current period
	LIABILITIES		x	x	x
A.	Total own resources	(line 84+88)	083	54,317	41,836
I.	Total equity	(line 85 to 87)	084	54,317	41,062
	1. Equity		085	31,545	28,884
	2. Funds		086	22,772	12,178
II.	Total profit (loss)	(line 89 to 91)	088	0	774
	1. Profit (loss) account		089	x	774
	2. Profit (loss) in approval proceedings		090	x	x
B.	Total external resources	(line 93+95+103+127)	092	6,433	4,218
III.	Total short-term liabilities	(line 104 to 127)	103	6,433	4,218
	1. Suppliers		106	4,466	1,890
	4. Other liabilities		109	33	24
	5. Employees		110	1,126	1,203
	6. Other liabilities to employees		111	6	0
	7. Liabilities to social security and public health insurance institutions		112	530	621
	8. Income Tax		113	0	224
	9. Other direct taxes		114	237	256
	10. Value Added Tax (VAT)		115	1	0
	22. Estimated liability and equity accounts		127	34	0
	TOTAL LIABILITIES AND EQUITY	(line 83+92)	134	60,750	46,054

Prepared on: 8/7/2025

Legal form of accounting entity: Foundation

Signature record: 

Karel Komárek, Chairman of the Board of Trustees

PROFIT AND LOSS STATEMENT [CZK ‘000] unabbreviated for calendar year 2024, financial year 2024

Nadace Karel Komárek Family Foundation, Evropská 866/71, Prague 6 160 00, business ID number: 062 12 093,
prepared in accordance with Decree No. 504/2002 Coll.

Desig.	Arrangement and designation of items in profit and loss statement	Line num.	Activities		
			main	economic	total
			5	6	7
A.	Costs	001	30,333	0	30,333
I.	Purchases consumed and services purchased	002	13,482	0	13,482
	1. Consumption of material, energy and other non-storable supplies	003	708	0	708
	3. Repairs and maintenance	005	34	0	34
	4. Travel expenses	006	411	0	411
	5. Representation costs	007	362	0	362
	6. Other services	008	11,967	0	11,967
III.	Payroll costs	013	11,126	0	11,126
	10. Salary costs	014	8,314	0	8,314
	11. Statutory social insurance	015	2,699	0	2,699
	13. Statutory social costs	017	113	0	113
IV.	Taxes and charges	019	117	0	117
	15. Taxes and charges	020	117	0	117
V.	Other costs	021	478	0	478
	16. Contractual penalties, late payment interest, other fines and penalties	022	2	0	2
	19. FX losses	025	159	0	159
	22. Additional other costs	028	317	0	317
VI.	Depreciation, amortisation, assets sold, creation and use of reserves	029	4,698	0	4,698
	23. Depreciation and amortisation of fixed assets	030	2,939	0	2,939
	26. Material sold	033	1,759	0	1,759
VIII.	Income tax	037	432	0	432
	29. Income tax	038	432	0	432
Total costs		039	30,333	0	30,333
B.	Revenues	040	31,107	0	31,107
II.	Contributions received	043	44		44
	3. Contributions received (gifts)	045	44	0	44
III.	Revenues on own performance and merchandise	047	24	0	24
IV.	Other revenues	048	28,882	0	28,882
	7. Interest income	051	704	0	704
	8. FX gains	052	40	0	40
	9. Settlement of funds	053	28,127	0	28,127
	10. Additional other revenues	054	11	0	11
V.	Revenues on sale of assets	055	2,157	0	2,157
	11. Revenues on sale of material	056	2,157	0	2,157
Total revenues		061	31,107	0	31,107
C.	Profit (loss) before taxation	062	1,206	0	1,206
D.	Profit (loss) after taxation	063	774	0	774

Prepared on: 8/7/2025

Legal form of accounting entity: Foundation

Signature record: _____

Karel Komárek, Chairman of the Board of Trustees



Notes to the Financial Statements

Year ending 31 December 2024

1. Characteristics and Main Activities of Foundation

Establishment

Nadace Karel Komárek Family Foundation (hereinafter the “Foundation”) was established on 16 May 2017 and incorporated on 23 June 2017 by entry in the foundations register maintained by the Municipal Court in Prague (file reference N 1525).

Registered Office

Evropská 866/71, Vokovice, 160 00 Prague 6

Business ID Number

06212093

Category of Accounting Entity

The Foundation is a micro accounting entity.

Purpose

The Foundation was established, in particular, to support projects that have the potential to motivate individuals and communities to find sufficient motivation to turn their plans and visions into reality.

In accordance with its publicly beneficial objectives, the Foundation focuses primarily on financing cultural projects, the environment and education, science and research, new technologies, care for the sick and disabled, as well as on all areas where determination earns our respect.

Board of Trustees

Karel Komárek, Chairman of the Board of Trustees
Robert Kolář, Member of the Board of Trustees
Štěpánka Komárková, Member of the Board of Trustees
Dana Dvořáková, Member of the Board of Trustees
(as of 1 July 2024)
Miroslav Jestřábík, Member of the Board of Trustees
(as of 1 July 2024)

Inspector

Ing. Jiří Škampa

Founders

Karel Komárek a Štěpánka Komárková

2. Merger of the Proměny Foundation of Karel Komárek into the Foundation

The Proměny Foundation of Karel Komárek, which has its registered office at Evropská 866/71, Vokovice, 160 00 Prague 6, ID No.: 27421538, registered in the Foundation Register maintained by the Municipal Court in Prague, file number N 577 („Proměny Foundation of Karel Komárek“), as the dissolving foundation, and the Foundation, i.e. the Karel Komárek Family Foundation, as the successor foundation, the Proměny Foundation of Karel Komárek was merged with the Foundation („the Merger“) pursuant to the Merger Agreement dated 19 June 2024, with the effective date of 1 January 2024. The dissolving Proměny Foundation of Karel Komárek ceased to exist without liquidation, and its assets were transferred to the Foundation as the successor entity.

3. Contributions to Endowment Principal

Persons on the founders' part made a contribution to the endowment principal as follows:

Karel Komárek totalling CZK 500,000

Štěpánka Komárková totalling CZK 500,000

Through the merger, the endowment of the Proměny Foundation of Karel Komárek in the amount of CZK 1,000,000 was transferred to the endowment capital of the Foundation. The endowment capital, which is a statement in financial terms of the endowment principal, is CZK 2,000,000 after the Merger, of which CZK 1,000,000 remains deposited on account number 5522916/5500 maintained with Raiffeisenbank a.s., and CZK 1,000,000 remains deposited on account number 35-950010667/0100 maintained with Komerční banka, a.s.

4. Financial Year for Which Financial Statements Are Prepared, Balance Sheet Date

The accounting entity's financial year is the calendar year 2024.
In accordance with Section 19(1) of Act No. 563/1991 Coll., on accounts, as amended, the balance sheet day is 31 December 2024.

For the balance sheet, the comparable data is as of 1 January 2024, when the opening balance sheet was prepared in connection with the Merger. For the profit and loss statement, no prior-period figures are presented as of 1 January 2024 due to the Merger, as the data is not comparable.

5. Accounting Policies Used

The accounting entity maintains accounts in accordance with Decree No. 504/2002 Coll., implementing certain provisions of Act No. 563/1991 Coll., on accounting, as amended, for accounting entities whose main activity is not business, and in accordance with Czech Accounting Standards No. 401-414.

5.1 Valuation of Assets and Liabilities

Tangible and intangible fixed assets

Intangible (tangible) assets whose service life is longer than 1 year and whose acquisition cost exceeds CZK 60,000 (CZK 40,000) per item are considered to be intangible (tangible) fixed assets. Purchased intangible and tangible fixed assets are initially recognised at acquisition cost, which includes the cost of acquisition and related costs.

Works of art, objects and collections are not depreciated.

Intangible (tangible) assets with an acquisition cost of up to CZK 60,000 (CZK 40,000), which is expensed, are recorded by the Foundation in the operational records.

Liabilities

Liabilities are valued at their nominal value.

5.2 Determination of Alterations to Asset Values - Depreciation, Amortisation and Adjustments

A temporary reduction in an asset value is expressed through an adjustment.

5.3 Translation of Foreign Currency to CZK

Transactions executed in foreign currency are converted and accounted for at the exchange rate announced by the Czech National Bank on the transaction date. The balances of monetary assets, receivables and liabilities denominated in foreign currencies were translated at the exchange rate announced by the Czech National Bank as at the balance sheet date. All translations of foreign currencies are recognised on the profit and loss statement.

5.4 Foundation Contributions

The Foundation provides contributions to meet the purpose for which it was established. Foundation contributions are provided to individuals and legal entities for the realisation of the generally beneficial intention that is in accordance with the Foundation's purpose. Foundation contributions are provided based on a decision by the Foundation's Board of Trustees and in accordance with a contract concluded between the Foundation and a recipient of a foundation contribution. Foundation contributions are recognised using the Funds lines.

5.5 Gifts Received

Gifts received for specific Foundation programmes and projects, other activities aimed at fulfilling the Foundation's purpose, and the Foundation's administration; are credited to Funds and debited to Cash on accounts. Non-financial gifts received are credited to account 682 - Gifts received. All costs of the Foundation's activities in excess of revenues earned were debited to the Funds for payment of costs of main activities and credited to other revenues – Settlement of funds in 2024.



6. Commentary on Significant Items in Balance Sheet and Profit and Loss Statement

6.1 Intangible Fixed Assets

[CZK '000]	Initial balance as at 1 January 2024	Inflows	Outflows	Final balance as at 31 December 2024
Software	4,191	2,478	0	6,669
Other intangible fixed assets	1,967	833	0	2,800
Acquisition of fixed assets in progress	833	(833)	0	0
Acquisition Cost	6,991	2,478	0	9,469
Accumulated depreciation/amortisation	(2,207)	(2,938)	0	(5,145)
Net book value	4,784			4,324

As of 1 January 2024, the Proměny Foundation of Karel Komárek merged with the Foundation, resulting in the transfer of software to the Foundation in the amount of CZK 2,972,000.

6.2 Tangible Fixed Assets

[CZK '000]	Initial balance as at 1 January 2024	Inflows	Outflows	Final balance as at 31 December 2024
Tangible fixed assets	356	0	0	356
Works of art	28,643	0	(1,759)	26,884
Acquisition Cost	28,999	0	(1,759)	27,240
Accumulated depreciation/amortisation	(356)	0	0	(356)
Net book value	28,643			26,884

6.3 Liabilities

As of 31 December 2024, the Foundation's liabilities to suppliers were to CZK 1,890,000 (as of 1 January 2024: CZK 4,466,000, of which liabilities assumed through the Merger amounted to CZK 3,667,000).

6.4 Equity

[CZK '000]	Registered foundation equity	Unregistered foundation equity	Foundation's funds	Profit (loss) for current period	Total
The Foundation as of 31 December 2023	1,000	29,545	18,961	0	49,506
The Proměny Foundation of Karel Komárek as of 31 December 2023	1,000	0	3,811	0	4,811
Initial balance as at 1 January 2024	2,000	29,545	22,772	0	54,317
Profit (Loss) Allocation	0	0	0	774	938
Movements in funds	0	(2,661)	(10,594)	0	(13,255)
Balance as at 31 December 2024	2,000	26,884	12 178	938	42,000

The Foundation creates funds for the provision of foundation contributions. As at 31 December 2024, there are monies from donors totalling CZK 12,178,000 (as at 1 January 2024: CZK 22,772,000) in such funds.

6.5 Principles for Provision of Foundation Contributions

The provision of foundation grants is governed by the Foundation's core programme strategy and is always in line with its purpose. Grant recipients are selected in accordance with the long-term strategic objectives of the Foundation's individual programmes. Where specific projects are subject to grant calls, the Foundation assesses each application to ensure it complies with the Foundation's strategy and the relevant grant rules. In awarding grants, the Foundation acts with a strong emphasis on transparency and accountability, and grants are provided exclusively to vetted applicants. As part of the internal assessment process, the identification of grant recipients and the verification of the intended use of funds are always ensured in order to minimise the risk of misuse or of providing support to inappropriate entities.

6.6 Public Collection

From 15 November 2020 there has been a public collection, which the Foundation runs based on a Certificate issued by Prague City Hall on 22 October 2020, ref. no. MHMP 1630434/2020, file ref. S-MHMP 1609539/2020, on the territory of the Czech Republic and that is established for an unfixed term. During the 2024 financial year, donations in the total amount of CZK 5,060,000 were credited to the public collection. In the same period, the Foundation provided 7 grants from the public collection in a total amount of CZK 5,293,000. Of this amount, CZK 818,000 was allocated to selected elementary art schools for the purchase of keyboard musical instruments (upright and grand pianos), and CZK 4,475,000 was redistributed to households affected by the floods in September 2024. From 8 June 2013 to 30 June 2024, a public collection organised by the Proměny Foundation of Karel Komárek was open in the territory of the Czech Republic, based on a Certificate issued by the Prague City Hall on 20 May 2013, ref. no. MHMP/368899/2013, file no. S-MHMP/358022/2013. In 2024, donations in the total amount of CZK 34,000 were credited to this public collection. In the same year, the Foundation provided 10 grants from the public collection in a total amount of CZK 949,000.

6.7 Summary of Foundation Contributions Provided

During the 2024 financial year, the Foundation provided 79 foundation contributions totalling CZK 64,039,000. A summary of the recipients who received a foundation contribution from the Foundation totalling over CZK 10,000 is stated in the table in the Foundation's annual report. In providing foundation grants, the Foundation complied with the rules set out in Act No. 89/2012 Coll., the Civil Code, as amended.

6.8 Employees

During the 2024 financial year, the Foundation had 13 employees in an employment relationship, with 10 of these positions added as a result of the Merger. Payroll costs amounted to CZK 7,665,000 for the year, and statutory social and health insurance totalling CZK 2,497,000. During the 2024 financial year, one employee worked for the Foundation based on an agreement on performance of work for administrative and project-related tasks. The payroll costs for the agreement on performance of work in 2024 were CZK 50,000.

6.9 Remuneration for Members of Statutory and Supervisory Bodies

The Foundation had a contract on performance of office of member of the Board of Trustees with an entitlement to remuneration in the 2024 financial year. The payroll costs were CZK 600,000 and statutory social and health insurance totalling CZK 202,000. During the 2024 financial year, no agreements were concluded that would oblige the Foundation to provide any benefits in the event of termination of office of individual members of the Foundation's statutory bodies.

6.10 Loans to Members of Statutory Bodies

During the 2024 financial year, no loans, credits, guarantees, or similar benefits were provided to members of the Foundation's statutory, supervisory, or other bodies.

6.11 Social Security and Health Insurance Liabilities

The Foundation's social security and health insurance liabilities as at 31 December 2024 amounted to CZK 621,000 (as at 1 January 2024: CZK 530,000), of which CZK 401,000 are social security liabilities and CZK 220,000 are health insurance liabilities. None of these liabilities is overdue.

6.12 Interests of Members of Management, Supervisory and Other Bodies

The members of the Foundation's governing, supervisory and other bodies listed below, hold positions in the governing bodies of legal entities with which the Foundation maintained contractual relationships during the 2024 financial year, as detailed below.

Karel Komárek, Chairman of the Foundation's Board of Trustees:

- Proměny Foundation of Karel Komárek (ID No. 27421538), Chairman of the Board of Trustees (until 1 July 2024, when the Proměny Foundation of Karel Komárek ceased to exist as a result of the Merger with the Foundation)

- MND a.s. (ID No. 28483006), Chairman of the Board of Directors
- Allwyn AG (Reg. No. CHE-366.705.452), Chairman of the Board of Directors
- KKCG AG (now KKCG Group AG) (Reg. No. CHE-326.367.231), Chairman of the Board of Directors
- KKCG a.s. (now KKCG Services a.s.) (ID No. 27107744), Chairman of the Board of Directors

Štěpánka Komárková, Member of the Foundation's Board of Trustees:

- Proměny Foundation of Karel Komárek (ID No. 27421538), Member of the Board of Trustees (until 1 July 2024, when the Proměny Foundation of Karel Komárek ceased to exist as a result of the Merger with the Foundation)

- Robert Kolář**, Member of the Foundation's Board of Trustees:
- KKCG a.s. (now KKCG Services a.s.) (ID No. 27107744), Member of the Supervisory Board
 - MND a.s. (ID No. 28483006), Chairman of the Supervisory Board
 - MND Energie a.s. (ID No. 29137624), Chairman of the Supervisory Board
 - SAZKA a.s. (ID No. 26493993), Member of the Supervisory Board
 - Academy of Classical Music, registered institute (ID No. 26725347), Director

Miroslav Jestřábík, Member of the Foundation's Board of Trustees (as of 1 July 2024):

- MND a.s. (ID No. 28483006), Member of the Board of Directors
- MND Energie a.s. (ID No. 29137624), Chairman of the Board of Directors
- Proměny Foundation of Karel Komárek (ID No. 27421538), Member of the Board of Trustees (until 1 July 2024, when the Proměny Foundation of Karel Komárek ceased to exist as a result of the Merger with the Foundation)

- Ing. Jiří Škampa**, Auditor of the Foundation:
- KKCG a.s. (now KKCG Services a.s.) (ID No. 27107744), Member of the Supervisory Board
 - Proměny Foundation of Karel Komárek (ID No. 27421538), Auditor (until 1 July 2024, when the Proměny Foundation of Karel Komárek ceased to exist as a result of the Merger with the Foundation)

6.13 Income Tax

The Foundation is a publicly beneficial taxpayer in accordance

with Section 17a of Act No. 586/1992 Coll., on income taxes (hereinafter the "AolT"), as amended. The Foundation claims exemptions for gifts in accordance with Section 19b(2)(b) of the AolT. For the 2023 financial year, the Foundation was assessed for corporate income tax in the amount of CZK 149,000. In addition, the Foundation applied a tax base reduction of CZK 336,000. The tax saving was used by the Foundation in the 2024 financial year to cover the personnel expenses of its employees.

6.14 Information on Remuneration for Statutory Auditors

The amount of remuneration for the statutory auditors in the 2024 financial year was CZK 2,000.

6.15 Summary of Foundation's Costs (CZK '000)

	2024
Project costs	21,417
Administrative costs	8,916
Total	30,333

6.16 Summary of Foundation's Revenues (CZK '000)

	2024
Interest credited	704
Revenues on sale of services	24
Sale of pictures to public collection	2,157
Tangible donations received	44
FX gains	40
Settlement of funds	28,127
Other revenues	11
Total	31,107

6.17 Profit (Loss)

The Foundation's profit (loss) after tax as of 31 December 2024 amounts to CZK 774,000.

6.18 Summary of Gifts Received

In the 2024 financial year the Foundation received cash gifts totalling CZK 79,691,000. The summary of donors that provided the Foundation with a gift in an amount over CZK 10,000 is stated in the table in the Foundation's annual report. In the 2024 financial year, the Foundation received material gifts in the total amount of CZK 44,000.

6.18 Summary of Gifts Received

In the 2023 financial year the Foundation received cash gifts totalling CZK 79,691,000. The summary of donors that provided the Foundation with a gift in an amount over CZK 10,000 is stated in the table in the Foundation's annual report. In the 2024 financial year, the Foundation received material gifts in the total amount of CZK 44,000.

6.19 Liabilities Not Reported on Balance Sheet

The Foundation does not have any liabilities that are not reported on the balance sheet as at the balance sheet date.

6.20 Material Subsequent Event

As at the date of the financial statements, the Foundation's Board of Trustees is not aware of any other significant subsequent events that would affect the financial statements as at 31 December 2024.

Signature of statutory body or natural person that is the accounting entity:

Signature record: 
Karel Komárek, Chairman of the Board of Trustees

Foundation gifts from donors over CZK 10,000

ADDINOL Central Europe s.r.o.	PETROF, spol. s r.o.
Agrovýkup, a.s.	Renamed s.r.o.
Allwyn International a.s.	SAZKA a.s.
Allwyn Services Czech Republic a.s.	Sdružení Fontána při ZUŠ v Rumburku, z.s.
AOF Consulting s.r.o.	TK OBALY s.r.o.
Aricoma systems a.s.	TTC ALFA, s.r.o.
Art of Finance investiční společnost, a.s.	TTS energo s.r.o.
BETON HRONEK s.r.o.	Urban legal, advokátní kancelář s.r.o.
BOHEMIA INTERACTIVE a.s.	XAMI s.r.o.
Casinos Austria Aktiengesellschaft	Pavel Arnošt
Centrum péče o ženu, s.r.o.	Ing. Hana Barochová
CW ASIA FUND FOUNDATION	Petr Burant
EXPRES MENU, s.r.o.	Ivan Buchta
GAST-PRO s.r.o.	Ladislav Čech
G-mont s.r.o.	MUDr. Kateřina Doležalová
GORDIC spol. s r.o.	Štěpán Dlouhý
Ing. Miloš Srna s.r.o.	MUDr. Yveta Fialová PLDD
Karas&Karasová Reality s.r.o.	MUDr. Eugen Chicevič
KKCG a.s.	Miroslav Jestřábík
KKCG AG	Otto Koval
KKCG Real Estate Group a.s.	RNDr. Marek Kumpošt, Ph.D.
Město Choceň	Michaela Kupková
Město Trhové Sviny	Petr Linhart
MIFRE ENERGY s.r.o.	Pavel Ondrůš
Mindsquared, a.s.	Ing. Petr Pujman
MND a.s.	Jiří Veselý, DiS.
MND Energie a.s.	Kamil Ziegler
Optisys s.r.o.	

Independent Auditor's Report



Zpráva nezávislého auditora

zakladatelům a revizorovi Nadace Karel Komárek Family Foundation

Náš výrok

Podle našeho názoru účetní závěrka podává věrný a poctivý obraz finanční pozice Nadace Karel Komárek Family Foundation, se sídlem Evropská 866/71, Vokovice, Praha 6 („Nadace“) k 31. prosinci 2024 a její finanční výkonnosti za rok končící 31. prosince 2024 v souladu s českými účetními předpisy.

Předmět auditu

Účetní závěrka Nadace se skládá z:

- rozvahy k 31. prosinci 2024,
- výkazu zisku a ztráty za rok končící 31. prosince 2024, a
- přílohy účetní závěrky, která obsahuje významné informace o účetních metodách a další vysvětlující informace.

Základ pro výrok

Audit jsme provedli v souladu se zákonem o auditorech a auditorskými standardy Komory auditorů České republiky, kterými jsou Mezinárodní standardy auditu doplněné a upravené souvisejícími aplikačními doložkami (společně „auditorské předpisy“). Naše odpovědnost stanovená těmito předpisy je podrobněji popsána v oddílu Odpovědnost auditora za audit účetní závěrky.

Domníváme se, že důkazní informace, které jsme shromáždili, poskytují dostatečný a vhodný základ pro vyjádření našeho výroku.

Nezávislost

V souladu s Mezinárodním etickým kodexem pro auditory a účetní odborníky (včetně Mezinárodních standardů nezávislosti) vydaným Radou pro mezinárodní etické standardy účetních („kodex IESBA“) a přijatým Komorou auditorů České republiky a se zákonem o auditorech jsme na Nadaci nezávislí a splnili jsme i další etické povinnosti vyplývající z kodexu IESBA a ze zákona o auditorech.

Ostatní informace

Za ostatní informace odpovídá správní rada Nadace. Jak je definováno v § 2 písm. b) zákona o auditorech, ostatními informacemi jsou informace uvedené ve výroční zprávě mimo účetní závěrku a naši zprávu auditora.

Náš výrok k účetní závěrce se k ostatním informacím nevztahuje. Přesto je součástí našich povinností souvisejících s auditem účetní závěrky seznámení se s ostatními informacemi a posouzení, zda ostatní informace nejsou ve významném nesouladu s účetní závěrkou či s našimi znalostmi o Nadaci získanými během auditu nebo zda se jinak tyto informace nejeví jako významně nesprávné. Také jsme posoudili, zda ostatní informace byly ve všech významných ohledech vypracovány v souladu s příslušnými právními předpisy. Tímto posouzením se rozumí, zda ostatní informace splňují požadavky právních předpisů na formální náležitosti i na postup vypracování ostatních informací v kontextu významnosti.

Na základě provedených postupů v průběhu našeho auditu, do míry, již dokážeme posoudit, jsou dle našeho názoru:

- ostatní informace, které popisují skutečnosti, jež jsou též předmětem zobrazení v účetní závěrce, ve všech významných ohledech v souladu s účetní závěrkou a
- ostatní informace vypracované v souladu s právními předpisy.

Dále jsme povinni uvést, zda na základě poznatků a povědomí o Nadaci a o prostředí, v němž působí, k nimž jsme dospěli při provádění auditu, ostatní informace neobsahují významné nesprávnosti. Žádnou významnou nesprávnost jsme nezjistili.

Odpovědnost správní rady a revizora Nadace za účetní závěrku

Správní rada Nadace odpovídá za sestavení účetní závěrky podávající věrný a poctivý obraz v souladu s českými účetními předpisy, a za takový vnitřní kontrolní systém, který považuje za nezbytný pro sestavení účetní závěrky tak, aby neobsahovala významné nesprávnosti způsobené podvodem nebo chybou.

Při sestavování účetní závěrky je správní rada Nadace povinna posoudit, zda je Nadace schopna nepřetržitě trvat, a pokud je to relevantní, popsat v příloze účetní závěrky záležitosti týkající se jejího nepřetržitého trvání a použití předpokladu nepřetržitého trvání při sestavení účetní závěrky, s výjimkou případů, kdy správní rada plánuje zrušení Nadace nebo ukončení její činnosti, resp. kdy nemá jinou reálnou možnost než tak učinit.

Za dohled nad procesem účetního výkaznictví odpovídá revizor Nadace.

Odpovědnost auditora za audit účetní závěrky

Naším cílem je získat přiměřenou jistotu, že účetní závěrka jako celek neobsahuje významnou nesprávnost způsobenou podvodem nebo chybou a vydat zprávu auditora obsahující náš výrok. Přiměřená míra jistoty je velká míra jistoty, nicméně není zárukou, že audit provedený v souladu s auditorskými předpisy ve všech případech v účetní závěrce odhalí případnou existující významnou nesprávnost. Nesprávnosti mohou vznikat v důsledku podvodů nebo chyb a považují se za významné, pokud lze reálně předpokládat, že by jednotlivě nebo v souhrnu mohly ovlivnit ekonomická rozhodnutí, která uživatelé účetní závěrky na jejím základě přijmou.

Při provádění auditu v souladu s auditorskými předpisy je naší povinností uplatňovat během celého auditu odborný úsudek a zachovávat profesní skepticismus. Dále je naší povinností:

- Identifikovat a vyhodnotit rizika významné nesprávnosti účetní závěrky způsobené podvodem nebo chybou, navrhnout a provést auditorské postupy reagující na tato rizika a získat dostatečné a vhodné důkazní informace, abychom na jejich základě mohli vyjádřit výrok. Riziko, že neodhalíme významnou nesprávnost, k níž došlo v důsledku podvodu, je větší než riziko neodhalení významné nesprávnosti způsobené chybou, protože součástí podvodu mohou být tajné dohody, falšování, úmyslná opomenutí, nepravdivá prohlášení nebo obcházení vnitřních kontrol.
- Seznámit se s vnitřním kontrolním systémem Nadace relevantním pro audit v takovém rozsahu, abychom mohli navrhnout auditorské postupy vhodné s ohledem na dané okolnosti, nikoli abychom mohli vyjádřit názor na účinnost jejího vnitřního kontrolního systému.

- Posoudit vhodnost použitých účetních pravidel, přiměřenost provedených účetních odhadů a informace, které v této souvislosti správní rada Nadace uvedla v příloze účetní závěrky.
- Posoudit vhodnost použití předpokladu nepřetržitého trvání při sestavení účetní závěrky správní radou, a to, zda s ohledem na shromážděné důkazní informace existuje významná nejistota vyplývající z událostí nebo podmínek, které mohou významně zpochybnit schopnost Nadace trvat nepřetržitě. Jestliže dojdeme k závěru, že taková významná nejistota existuje, je naší povinností upozornit v naší zprávě na informace uvedené v této souvislosti v příloze účetní závěrky, a pokud tyto informace nejsou dostatečné, vyjádřit modifikovaný výrok. Naše závěry týkající se schopnosti Nadace trvat nepřetržitě vycházejí z důkazních informací, které jsme získali do data naší zprávy. Nicméně budoucí události nebo podmínky mohou vést k tomu, že Nadace ztratí schopnost trvat nepřetržitě.
- Vyhodnotit celkovou prezentaci, členění a obsah účetní závěrky, včetně přílohy, a dále to, zda účetní závěrka zobrazuje podkladové transakce a události způsobem, který vede k věrnému zobrazení.

Naší povinností je informovat osoby pověřené správou a řízením Nadace mimo jiné o plánovaném rozsahu a načasování auditu a o významných zjištěních, která jsme v jeho průběhu učinili, včetně zjištěných významných nedostatků ve vnitřním kontrolním systému.

8. července 2025

PricewaterhouseCoopers Audit, s.r.o.
zastoupená ředitelem




Ing. Martin Peterka
statutární auditor, evidenční č. 2469



 www.facebook.com/komarekfoundation

 www.instagram.com/komarek_foundation

 www.linkedin.com/company/karel-komarek-family-foundation

 www.youtube.com/@karelkomarekfamilyfoundati718