



ANNUAL REPORT



SOZA



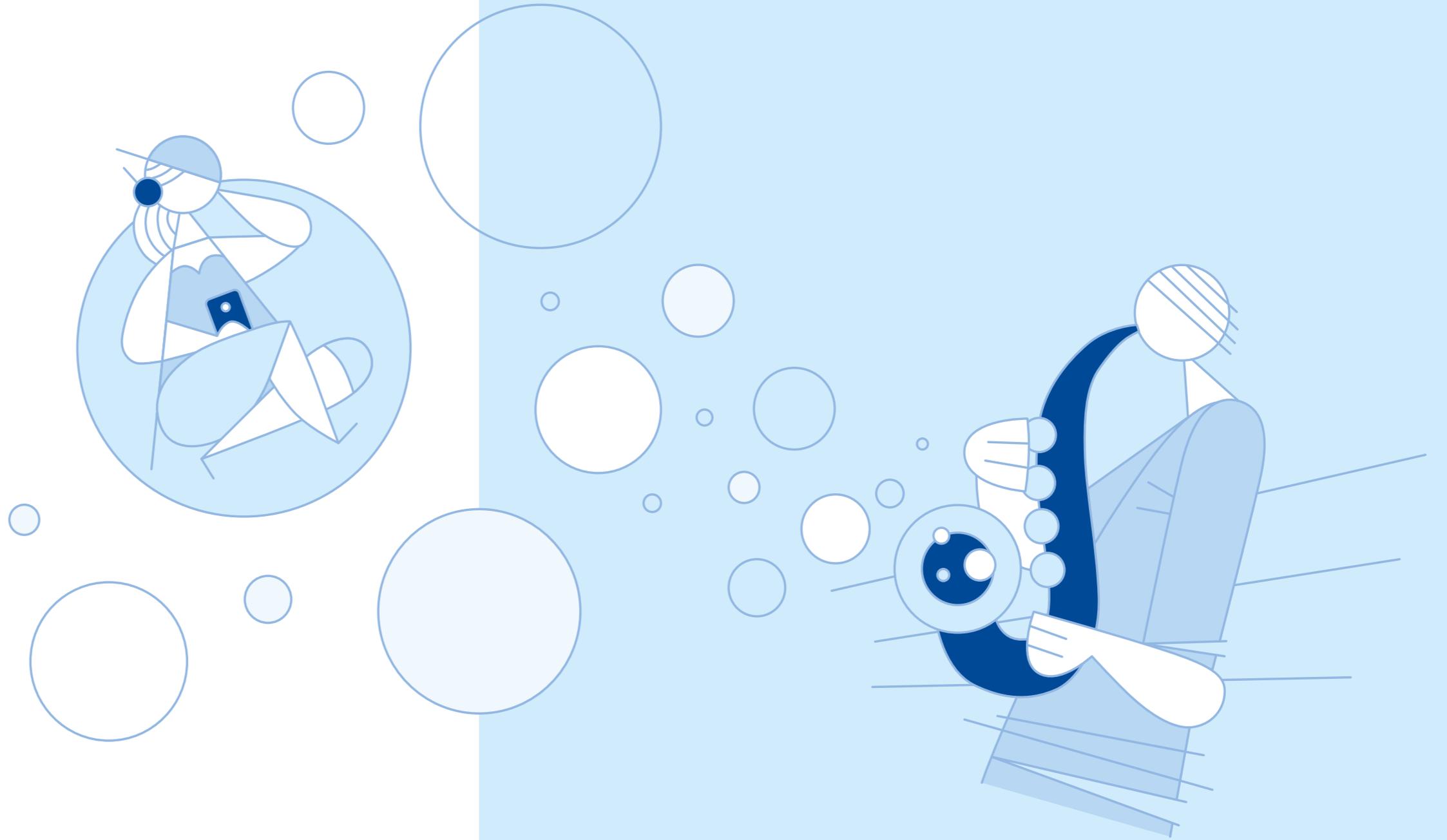
ANNUAL
REPORT



SOZA

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SOZA – SLOVAK PERFORMING AND MECHANICAL RIGHTS SOCIETY



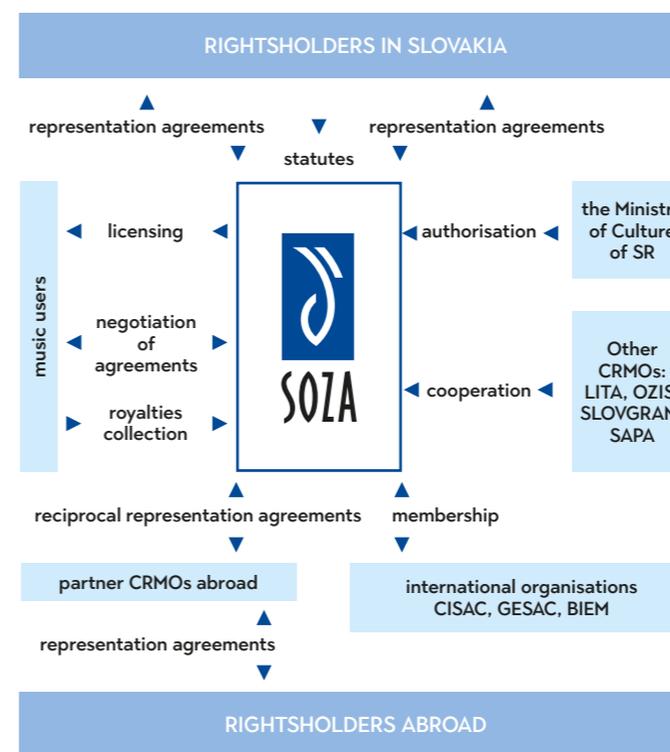
SOZA – Slovak Performing and Mechanical Rights Society is a collective rights management organisation of authors of musical works, their heirs and publishers. SOZA manages copyrights to musical and audiovisual works in accordance with the certifications granted by the Ministry of Culture of SR No. MK-1639/2016-232/6420 and MK-1247/2022-214/4460. As a collective rights management organisation (under Sec. 144 et seq., Sec. 65 et seq. Copyright Act 185/2015), SOZA makes licence agreements with subjects that allow them to use the musical works. SOZA collects and distributes royalties to the respective rightsholders.

SOZA is a legal entity, a civic association under act No. 83/1990 Coll. exercising collective rights management without purpose of gaining profit. It is an autonomous organization of authors and publishers of musical works that administers their economic interests through the elected bodies.

Based on representation agreements, SOZA manages economic rights of local rightsholders. Based on reciprocal representation agreements with foreign partner organisations, SOZA represents foreign rightsholders within the territory of the Slovak Republic and partner organisations represent Slovak rightsholders abroad.

SOZA does not own, directly or indirectly, any other entity, nor does it control any other entity (neither fully nor partially).

SOZA Basic Relations Scheme



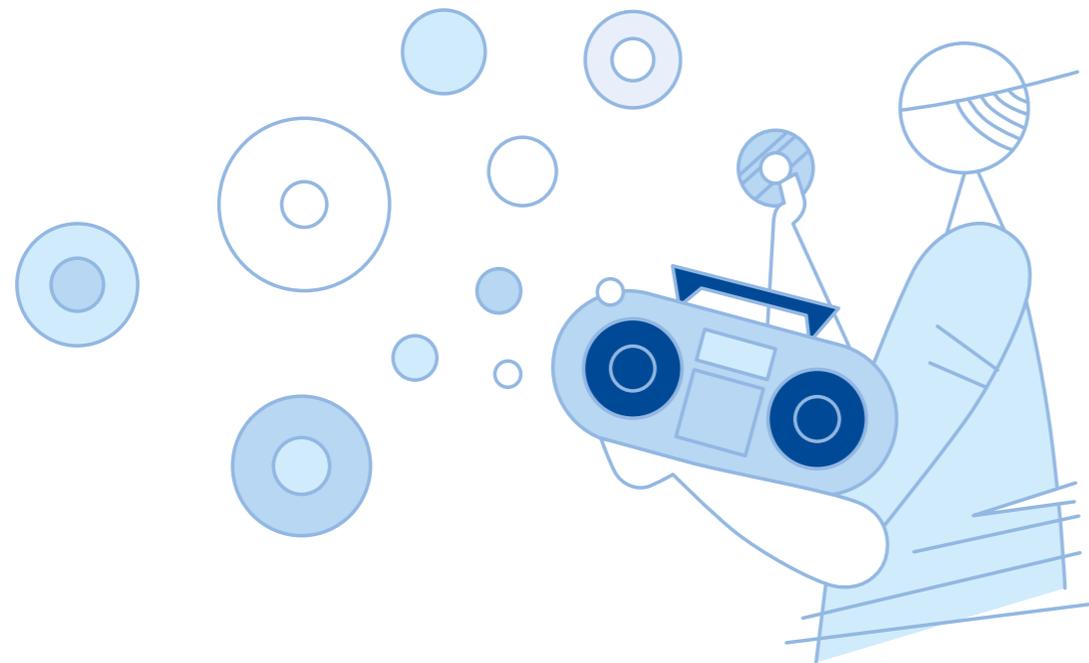
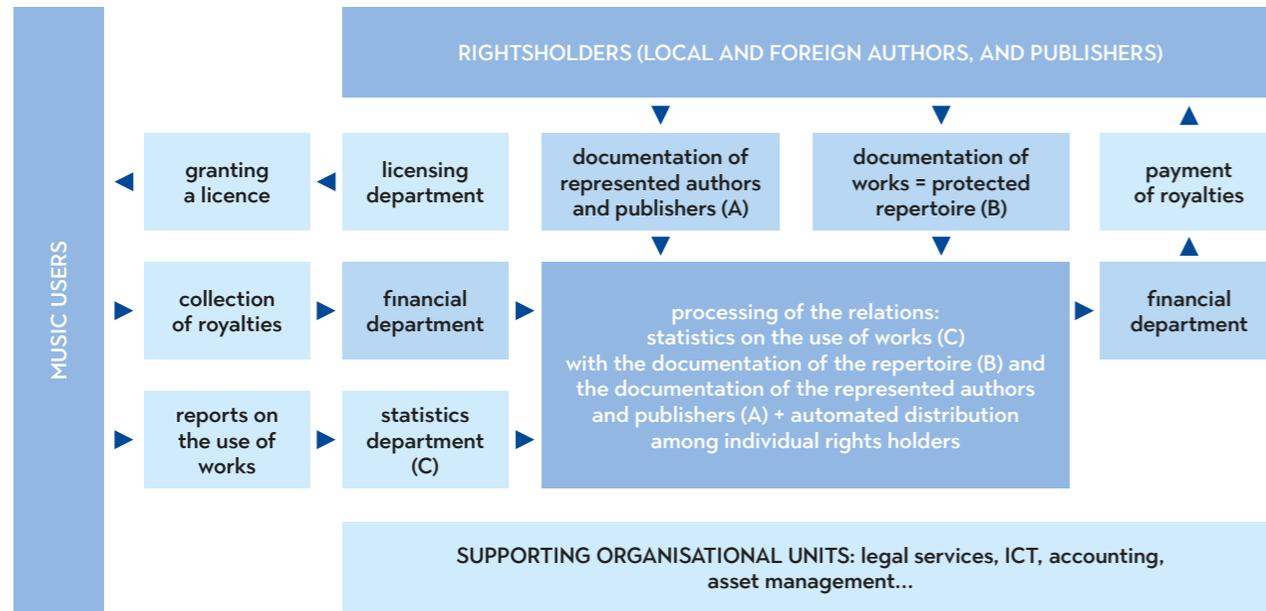
What types of licences does SOZA grant?

SOZA grants consent (through a licence) for the use of the following types of musical works:

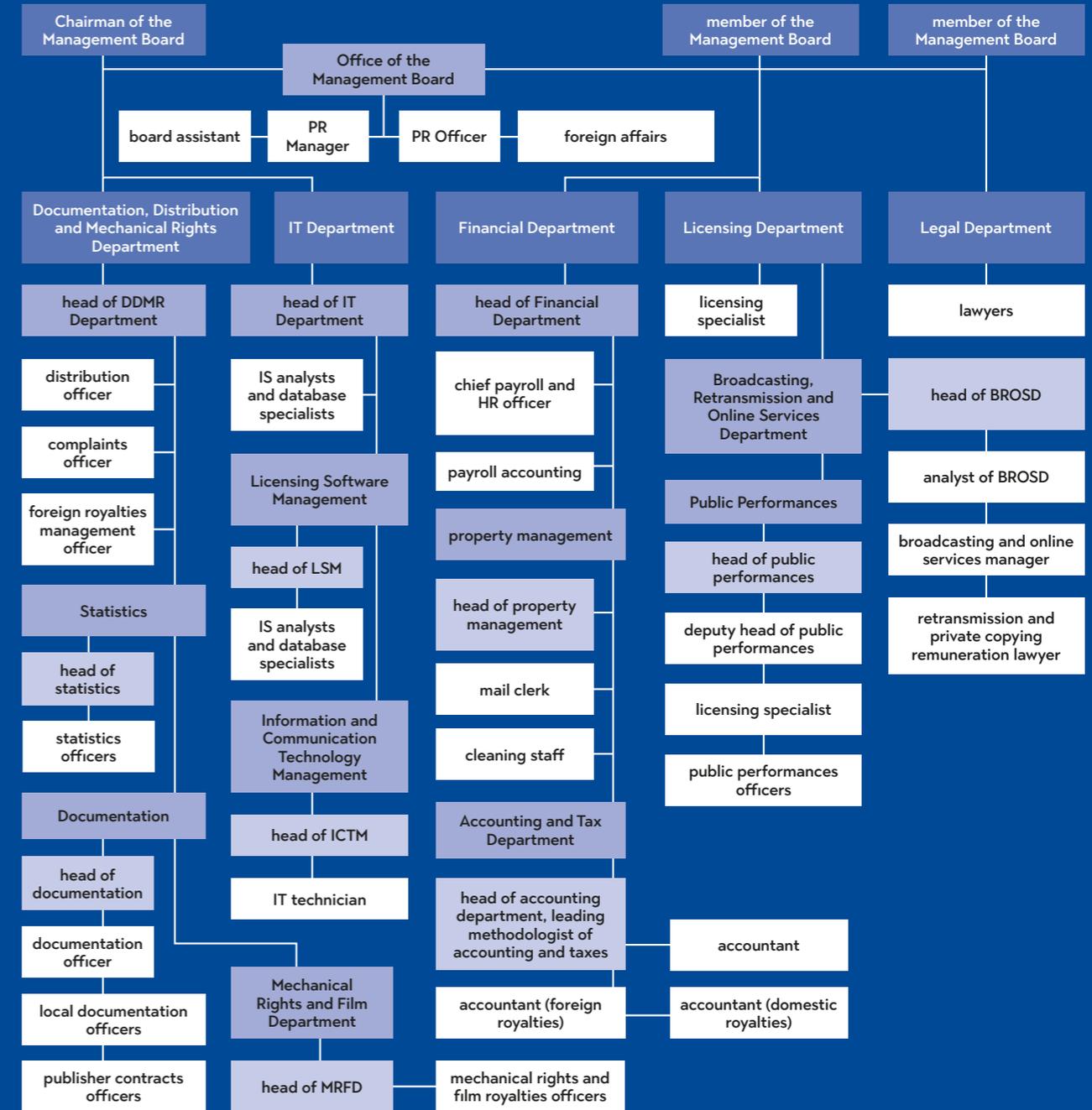
- within public non-theatrical performances,
- by means of technical equipment,
- by means of jukeboxes,
- by means of radio and TV broadcasting,
- by means of retransmission,
- in theatres (archive music),
- in public cinema screenings,
- distribution by means of electronic communications networks (Internet, mobile networks),
- production and copying of audio, audio-visual and multimedia carriers,
- work copies of musical works used by DJs.

SOZA collects royalties for production of media carriers and compensation of remuneration for blank media carriers and technical equipment that enables copying of audio and audio-visual recordings that are placed on the market in the Slovak Republic for sale for the first time.

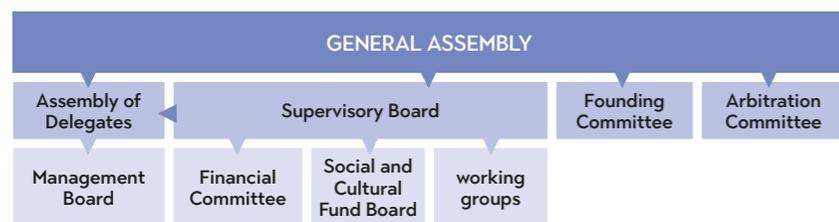
HOW SOZA OPERATES



ORGANIZATION CHART



ELECTED BODIES



Structure of the Elected Bodies under the new Copyright Act No. 185/2015 Coll.

Management Board

Management Board is a managing body under the Copyright Act provisions and a statutory body. It manages the internal and external operations of SOZA. It consists of 3 members with unlimited term of office. Members of the Executive Board are appointed regardless their membership in SOZA.

MEMBERS

- Mgr. art. **Lubomír Burg** – Chairman
- JUDr. PhDr. **Silvester Danóczy**, PhD. – Member
- Mgr. **Tomáš Mikš** – Member

Supervisory Board

Supervisory Board is a managing body under the Copyright Act provisions. Its role is to perform regular audits of SOZA management and financial results. It consists of 15 members appointed by their professional focus:

MEMBERS

- Matúš Jakabčič** (Chairman), jazz music composer
- Luboš Bernáth**, classical music composer
- Jitka Bělohávková**, A-TEMPO VERLAG SLOVAKIA, publisher
- Pavol Danišovič**, pop music composer
- Rastislav Dubovský**, film score composer
- Miroslav Dudík**, folk music composer – editor
- Adam Hudec**, brass music composer
- Katarína Jarušková**, HUDOBNÝ FOND, producer
- Miroslav Juríka**, (Vice-chairman) STUDIO LUX, producer
- Slavomír Kopec**, OPUS, producer
- Peter Lipa**, pop music composer
- Daniel Matej**, classical music composer
- Ján Štrasser**, lyricist
- Luboš Zeman**, lyricist
- Tomáš Zubák**, composer of music for special purposes

Founding Committee

Founding Committee is a specialised elected body whose objective is to classify musical works in respective categories as specified in SOZA Distribution Rules. It consists of 5 members appointed by the General Assembly by to their professional focus.

MEMBERS

- Pavel Zajáček** (Chairman), pop music composer
- Jaroslav Konečný**, classical music composer
- Peter Parničan**, folk music composer – editor
- Pavol Kvassay**, composer of music for special purposes
- Marián Vlado**, brass music composer

Arbitration Committee

Arbitration Committee reviews disputes between a SOZA member and a SOZA elected body and serves as a conciliator in disputes related to the exercise of economic rights among represented rightsholders. It consists of 5 members, appointed by the General Assembly from among the authors who, due to their ethical status and experience, guarantee fair judgement in the disputes.

MEMBERS

- Martin Gašpar**
- Dobromila Baloghová**
- Stanislav Hochel**
- Egon Krák**
- Lubica Čekovská**

Management Board



Chairman

Lubomír Burg



Silvester Danóczy



Tomáš Mikš

Supervisory Board



Chairman

Matúš Jakabčič



Luboš Bernáth



Jitka Bělohávková

Founding Committee



Chairman

Pavel Zajáček



Jaroslav Konečný



Pavol Kvassay



Pavol Danišovič



Rastislav Dubovský



Miroslav Dudík

Arbitration Committee



Martin Gašpar



Dobromila Baloghová



Stanislav Hochel



Slavomír Kopec



Peter Lipa



Daniel Matej



Adam Hudec



Katarína Jarušková



Vice-chairman

Miroslav Juríka



Ján Štrasser



Luboš Zeman



Tomáš Zubák



Egon Krák



Lubica Čekovská

SOZA OPERATION AND FINANCIAL MANAGEMENT REPORT 2022



In various aspects, 2022 was an exceptional year. There were many celebratory occasions for SOZA. In 2022, Slovak Performing and Mechanical Rights Society celebrated **a 100-year anniversary since its establishment** on October 2, 1922, when a Slovak branch of Czech Ochranní sdružení (Rights Protection Association, currently OSA) was created. As an independent entity, SOZA was established in 1939. That makes SOZA one of **the oldest cultural organizations in Slovakia**. The anniversary was celebrated throughout various activities, showing that SOZA has been, and still is, a part of Slovak music and plays an indispensable role in Slovak culture.

This is further emphasized by its economic results. In 2022, SOZA was, once again, able to increase the annual income comparing to the previous year and reached **one of the best results** in its history. Besides other aspects, this was caused by growing income from TV and radio broadcasting, as well as higher income from online licensing that has been growing for four consecutive years, reaching all-time highs. Such increase in income was not affected by still palpable effects of the pandemic measures from previous years.

However, the situation at our neighbours overshadowed the positive economic results and celebrations. From now on, 2022 will forever be the year when Russia started its unprecedented aggression towards Ukraine. Even more so, as this war conflict came right after the world started to recover from the COVID-19 pandemics. SOZA clearly expressed its stance on the subject by declaring a “no to war” attitude and by supporting various humanitarian organizations that help Ukraine.

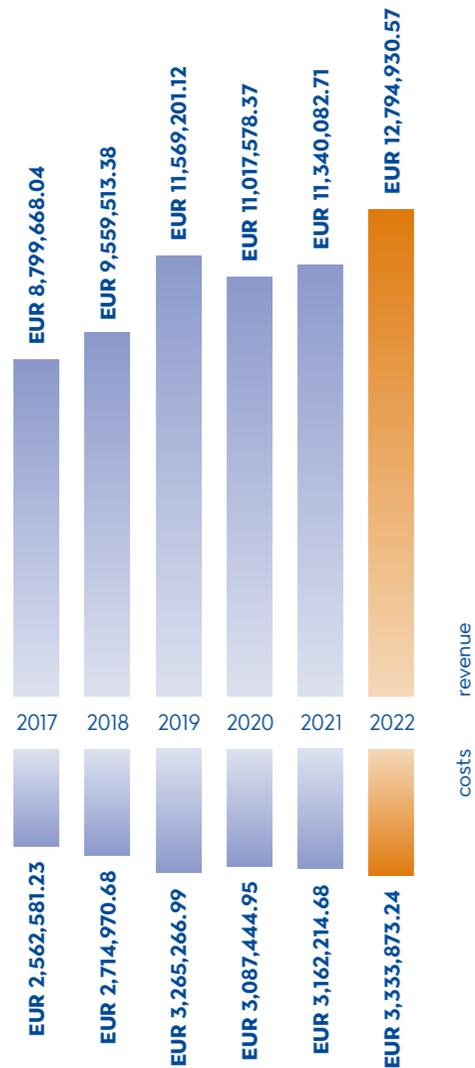
In its jubilee year, SOZA continued to provide its members with necessary services, including support through its Social and Cultural Fund, with its Cultural programmes becoming more and more popular. Moreover, SOZA participated in consulting and implementations in revisions of the Copyright Act and Media Act, taking on the communication with the government authorities. SOZA also participated in important foreign projects.

In 2022, SOZA was granted a new certification, broadening the its rights to collectively manage the copyrights related to the audiovisual works, by the Ministry of Culture of the Slovak Republic.

2022 ECONOMIC RESULTS

We present the economic results according to the standard methodology introduced in 2002.

SOZA revenue and costs development in 2017 – 2022



In 2022, SOZA's own income, excluding the share pertaining to the partner societies involved in the so-called joint collections, reached **EUR 12,794,930.57**, which is an increase of **EUR 1,454,847.86** (12.83%) compared to 2021. SOZA total income amounted to **EUR 17,687,276.46**, which is an increase of **EUR 1,205,792.16** (7.32%) compared to 2021.

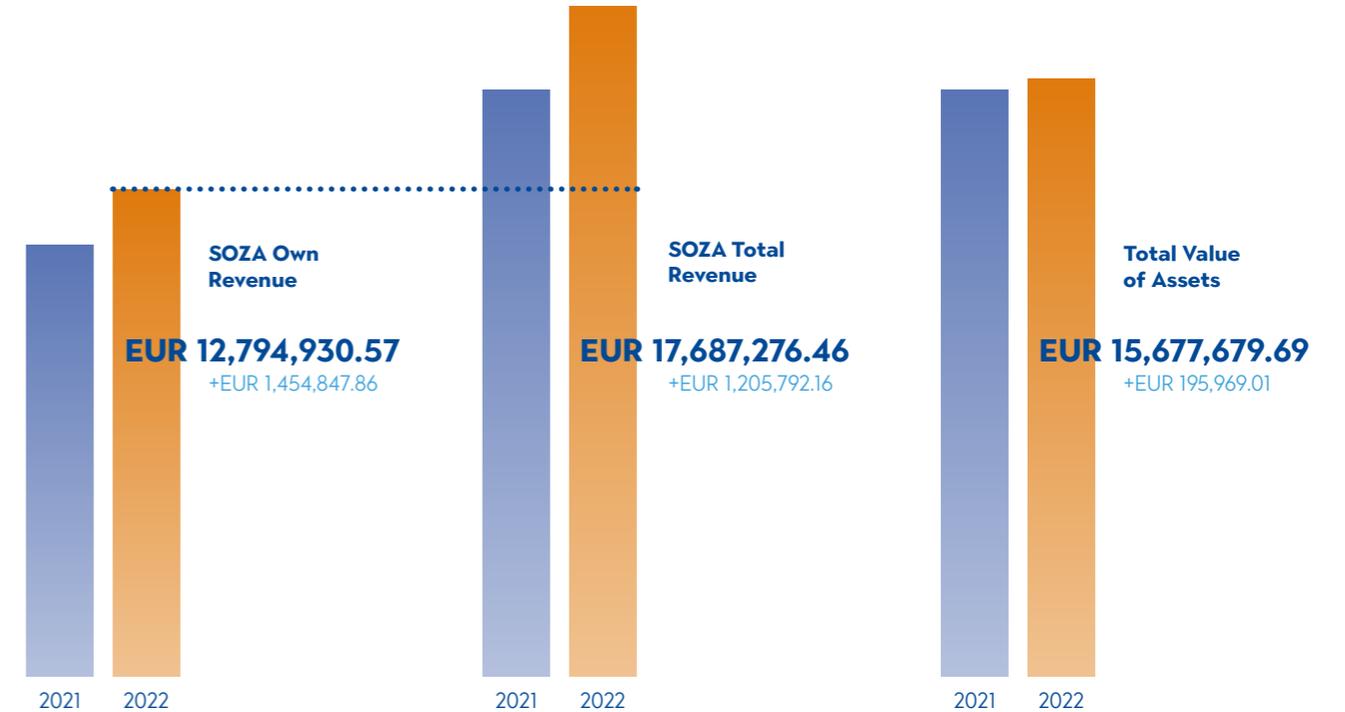
Total value of assets (tangible, intangible and financial assets) by December 31, 2022, is **EUR 15,677,679.69**, an increase of **EUR 195,969.01** compared to 2021.

Costs

SOZA's total costs amounted to **EUR 3,333,873.24** in 2022, which is a year-to-year increase of **EUR 171,658.56** (5.43%). Primary costs, which include primarily salary costs and other personnel costs, amounted to **EUR 2,269,328.24**, i.e. an increase of **EUR 300,854.22** (15.28%) compared to 2021. In personnel costs, there was an increase in bonuses and outsourced work, and in related mandatory employment payments to the state authorities.

Material costs significantly dropped in two entries – risk reserves and future losses. Overall, the material costs decreased by **EUR 121,833.82** (13.10%). Cost/Income ratio in 2022 reached **18.85%**.

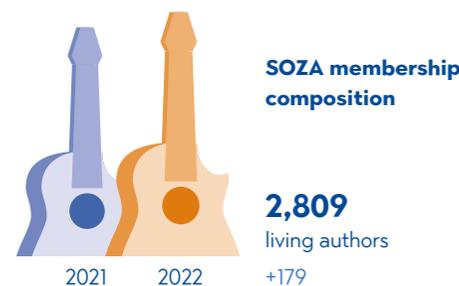
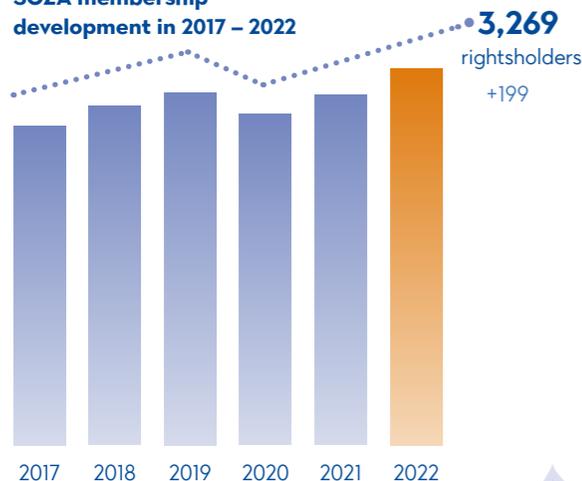
Payments to the management members and supervisory body members for execution of their duties reached the amount of **EUR 376,363.90**. Total auxiliary costs, which include membership fees to international organisations, bonuses, and overtime compensations to the elected bodies of SOZA, costs of the general assembly and marketing costs, decreased by **EUR 7,361.84** (2.32%) to **EUR 310,379.65**. In 2022, the financial aid paid as per § 170 par. 4 of the Copyright Act was **EUR 487,449.28**.



RELATIONSHIPS WITH AUTHORS

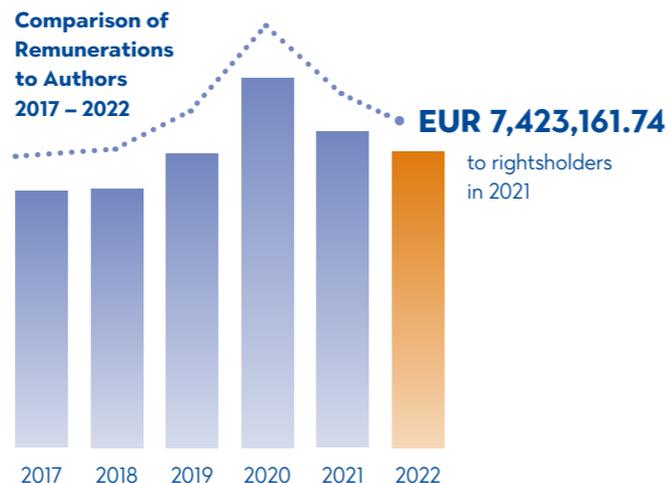
As of December 31, 2022, SOZA administered property rights of **3,269** rightsholders based on representation agreements, which is 199 (6.48%) more than in 2021. **2,105** authors, heirs and publishers were registered in the ISpA information system at the end of 2022, which is **227** (12.08%) more than the previous year. SOZA protects economic rights to musical work the entire life of the author and 70 years after their death. That is the reason SOZA also manages copyrights of legal successors – the heirs. In 2022, SOZA administered copyrights of **407** heirs to deceased authors.

SOZA membership development in 2017 – 2022



Royalty payments

Comparison of Remunerations to Authors 2017 – 2022



EUR 12,382,226.51 The total amount distributed to all rightsholders, including joint collections for other CRMOs, in 2022. Currently, SOZA does not distribute remunerations and payments according to the areas of collective rights management, therefore, it is not possible to provide information on this distribution.

Use of Musical Works by Making a Copy

In 2022, **182** mechanical licences were granted and the use of musical works by public distribution of the original or a copy by transfer of title. The buyers continue to be interested in vinyls and older works reissues for collecting purposes. DVD and Blue Ray production for both musical and non-musical works dropped significantly, as new works are rarely published, and older ones leave the market progressively, or are sold at discounts.

DJs

In 2022, there was a significant increase in mechanical licences for working copies, issued by SOZA to DJs. By May, once the pandemic measure were lifted, the cultural life started to pick up. Public events got a green light and therefore, the DJs started to perform again. Under these circumstances, SOZA granted **309** licences in 2022.

Distribution of Royalties to Authors

Royalties are distributed to rightsholders in compliance with the SOZA Distribution Rules. Timely payment of a remuneration can only be hindered by missing or incorrect data on part of a rightsholder or a foreign collective rights management organization, or the fact that the amount of remuneration is lower than bank charges or postal money order fees. However, such cases occur rarely, they are addressed in cooperation with the rightsholder and the foreign CRMO, and the royalty is paid out.

Royalties for broadcasting and cable retransmission, live public performances, indirect remuneration, remuneration for making works available to the public, as well as remuneration intended for rightsholders not represented by SOZA who did not exclude collective rights management and requested royalties pay outs, are paid out **once a year** by SOZA.

Twice a year, usually in May and November, SOZA distributes royalties for production and sale of audio and audio-visual media including central licensing.

On a quarterly basis, SOZA distributes royalties for musical works made available to the public by supra-regional online content providers, so called multi-territory online licensing.

On a quarterly basis, approximately, SOZA distributed royalties for so-called big concerts (major live events). Royalties received from abroad are distributed to authors irregularly, once they have been reviewed. The same irregularity applies to royalty settlements by SOZA based on claims made by domestic and foreign entities represented by SOZA.

Currently, SOZA does not distribute remunerations and payments according to the areas of collective rights management, therefore, it is not possible to provide information on this distribution. In the course of 2022, the delay occurred in distribution and payments of individual royalties only, due to two reasons. The first reason was the disputes over an authorship of which SOZA was notified by foreign partner organizations. Since SOZA cannot distribute royalties among rightsholders in dispute until foreign courts reach a final decision, the delay occurred. The second reason was the delay in submission of materials necessary for distribution of royalties on part of foreign partner organisations. SOZA requests the submission of these documents on an ongoing basis.

AUTHORS' ROYALTIES



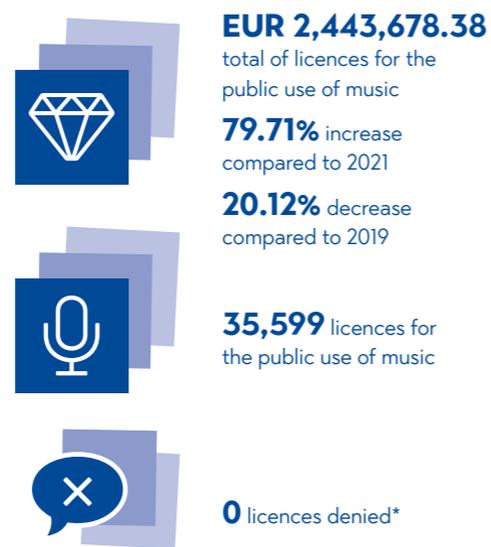
RELATIONSHIPS WITH USERS



Public Use of Musical Works

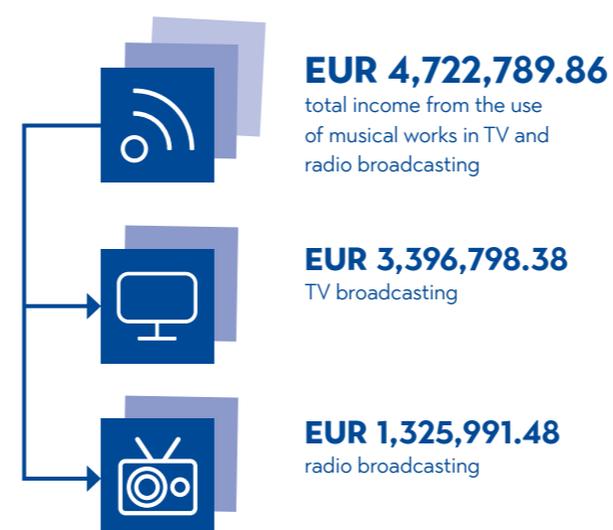
In 2022, the revenue from public use of music was listed under a common denomination – “Public use of musical works”. Comparing to 2021, the income from this segment increased, especially due to lesser impact of the pandemics and progressive return to the standard licensing procedures. While the pandemic measures in 2022 did not interfere with the cultural life as strongly as before, the impact of the pandemics was still quite palpable. Licences in the total amount of **EUR 2,443,678.38** were granted in 2022. That means an increase of **79.71%** comparing to 2021. However, it still means a decrease by **20.12%**, comparing to 2019 (the last year before the pandemics), when the yield was EUR 3,059,272. These numbers clearly show the heavy impact of the pandemics on the cultural sector.

Music Performances Department granted 35,599 licences for the use of musical works by public performance, no request for **licence** was denied. A licence request can be denied in attempt to maintain the required level of professional care in cases where the user stated inaccurate, incorrect, or incomplete data.



Radio and TV Broadcasting

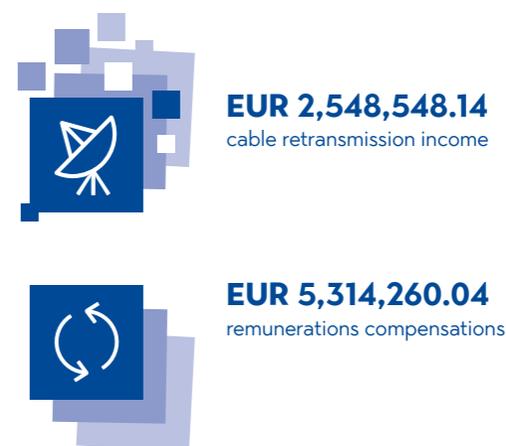
Total income from the use of musical works in television and radio broadcasting amounted to **EUR 4,722,789.86**, which is **EUR 142,137.81 more than in 2021**. Radio broadcasting represented **EUR 1,325,991.48**, while television broadcasting was **EUR 3,396,798.38**. The year-to-year **increase in revenues was achieved by updating the broadcasting contracts** in order to assure fair rates and efficient and fair licensing for public broadcasting. It should be noted, however, that remuneration for broadcasting represents an income for SOZA that directly relates to the income from production and broadcasting of programmes.



Retransmission and Compensation of Remuneration

In 2022, the total cable retransmission income reached the amount of **EUR 2,548,548.14**. The income levels remained unchanged due to the ongoing legal proceedings aimed at determining the terms of a contract with retransmitters' associations.

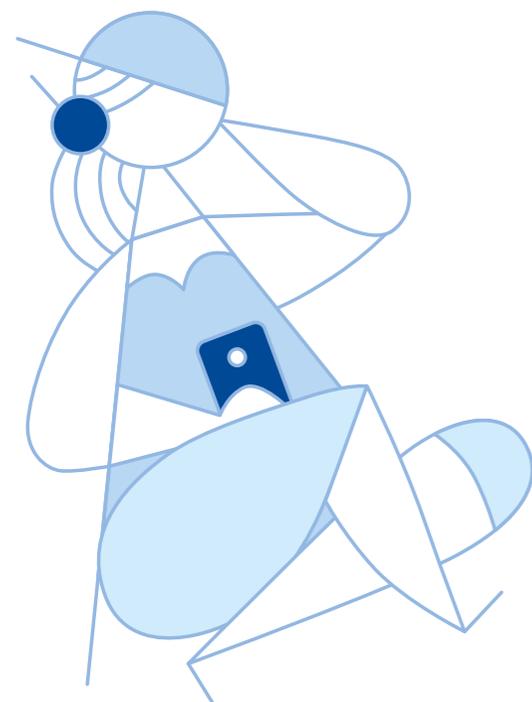
In 2022, compensations of remunerations reached **EUR 5,314,260.04**, thanks to the acquisition of new clients and settlements of out-of-court disputes. Despite a slight decline in year-on-year comparison, which was caused by uneven distribution of settlement instalments, it is still an excellent result.



Internet and Mobile Networks

In the use of musical works via Internet and mobile networks, SOZA achieved the all-time high, reaching **EUR 1,728,605.67**, which is **EUR 527,690.14 more than in 2021**. The increase was mostly a result of collaboration between SOZA and MINT and SUIISA Digital Licensing in online licensing and music copyright management, as well as contracts with important international online services providers and a related follow-up out-of-court settlement.

In 2022, Broadcasting, Retransmission and Online Services Department granted the total of **168 licences**, out of which **26 went to radio broadcasters**, **58 to television broadcasters**, **3 to retransmission providers**, and **81 to users of musical works via Internet and mobile networks**. The department did not deny a single licence request in 2022.



EUR 1,728,605.67

use of musical works via Internet and mobile networks



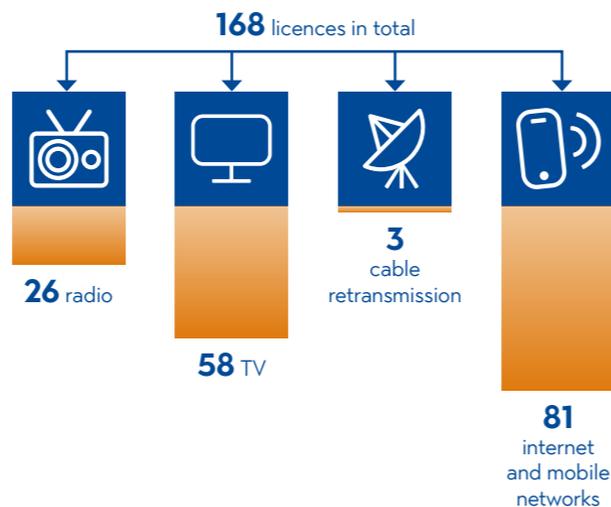
168 mechanical licences and licences for the public distribution of original musical works or of a copy by transfer of title, were granted.



43 new mechanical licences for musical work



0 licence requests denied*



Legal Department

In 2022, the Legal Department participated in working groups meetings, suggested revisions of internal documents (operating regulations, statutes revision, procedural rules, billing procedure, concept of financial management, etc.) and prepared various legal analyses, statements and opinions in order to provide legal support and advise to other SOZA departments. These documents became a basis for internal documents drawn up by the working groups. They also participated in meetings of the Supervisory board, the Assembly of delegates, the Arbitration committee and the General assembly.

Another important task was settling the unpaid receivables from court trials and distress warrants, liquidations, bankruptcy proceedings, restructurings, as well as unauthorized use of musical works and unpaid remunerations to authors for their consent to music use, i.e. licences under collective licensing agreements, on- and off-court. Besides the above, they also provided expert opinions for courts and copyright disputes, participated in court hearings, prepared legal analyses leading to settlements with important users, contributed to contractors contracts drafting and successfully concluded important court trials.

Debt collection was coordinated with an external solicitor's practice. Moreover, our colleagues from the Legal Department collaborated with the Czech **IFPI branch (The International Federation of the Phonographic Industry)**, mostly focusing on illegal distribution of copyrighted musical works through electronic means. The Legal Department also played an important role in implementing the revisions of the Copyright Act and Media Act.

In 2022, the Legal Department actively supported SOZA in getting new certification by the Ministry of Culture of the Slovak Republic, **No. MK-1247/2022-214/4460 that broadened the SOZA's rights to collectively manage the copyrights related to the audiovisual works**. In continuation, the Legal Department provided support in implementing the new certification into day-to-day processes.

*A licence request can be denied in attempt to maintain the required level of professional care in cases where the user stated inaccurate, incorrect, or incomplete data.

PUBLIC RELATIONS

In 2022, the Department of Public Relations faced a great challenge. Besides their usual tasks, they had to prepare the SOZA's 100-year anniversary celebrations. The centenary marked all communication towards the employees and the public.

SOZA Social and Cultural Fund

At the same time, the Department of Public Relations kept managing the applications for financial support under SCF (SKF) cultural programmes. In 2021, this grant call became more popular. In 2022, 353 applicants submitted their requests (545 in 2021). The SCF Board recommended 225 applications to be approved by the Supervisory Board. In total, EUR 141,300 was awarded to the projects. SOZA social grants provided financial aid to 6 applicants (in severe financial hardship and immediate distress) in total of EUR 11,500.



SOZA Awards and External Communication

Due to centenary celebrations, the Supervisory Board cancelled the SOZA Award Ceremony. Instead, a celebratory gala 100 Years of SOZA was held. SOZA Awards were delivered individually at SOZA premises, with media presence. The media then informed the public about the winners.

SOZA has been consistently paying increased attention to the amendments and revisions of laws concerning the copyright protection. Therefore, SOZA has informed its members and the public about the Copyright Act revision and the legal regulations in the field of media services.

These activities included the involvement of LITA, the initiator of the Petition for fair-play in culture that highlights the unfair remuneration to authors and big companies buying out copyrights. Moreover, SOZA released a GESAC study on music streaming, which sheds light on the longstanding issues related to streaming platforms and the imbalance in profit distribution among authors and creators of music recordings.

In 2022, SOZA maintained its communication through various social media platforms such as Facebook, Instagram, and YouTube. With the collaboration of MARK-BBDO, a well-known marketing and consulting agency, SOZA experienced a growth in the number of followers and an increased reach of posts on a long-term basis. We continue to communicate with SOZA members through our monthly newsletters, which offer insights into SOZA activities and provide important information about the music scene in Slovakia and abroad.



The War Conflict in Ukraine

In February 2022, the news about Russian invasion to Ukraine shocked the world. SOZA promptly expressed the solidarity with Ukraine and its people and expressed a desire for the political leaders of the Russian Federation to cease violating international agreements and human rights. Following the events, the Supervisory Board set aside financial resources for humanitarian aid for Ukraine. SOZA's Social and Cultural Fund provided EUR 50,000 to help our Ukrainian neighbours. After consulting with the Ukrainian partners, EUR 25,000 was transferred to the dedicated bank account of the Ukrainian Embassy in the Slovak Republic. To further the support of Ukraine, SOZA launched a public fundraising campaign, contributing the remaining EUR 25,000. In total, 27 donors (incl. SOZA) contributed EUR 28,468. All resources were handed over to humanitarian organizations that provide help in Ukraine. In addition, SOZA established a partnership with events known as Concerts for Ukraine (SK: Koncert pre Ukrajinu), which took place in the main squares of major Slovak cities. SOZA also launched a funding initiative to support Ukrainian musicians and artists. The financial support was made possible through the CISAC Solidarity Fund (The International Confederation of Societies of Authors and Composers).



POMOC UKRAJINSKÝM AUTOROM



100 YEARS OF SOZA

100-year anniversary is an important milestone in the history of SOZA. We didn't want to just celebrate the anniversary. Mainly, we tried to show how special SOZA is and point out its activities that helped Slovak culture develop and progress throughout the century. For the centenary occasion, SOZA used a dedicated anniversary logo. A design by Milan Prekop, a renowned graphic artist and illustrator, was chosen for the logo.



Activities to honour the SOZA's 100-year anniversary:

A dedicated website

At the beginning of 2022, a www.100soza.sk domain was registered. On the website, visitors can find a detailed history of SOZA, as well as the history of various music genres, including brass music, rock, pop, jazz, classical, Slovak folk, alternative, film music, folk, hip-hop, and lyrics writing. The articles on music genres were authored by professionals who are well-versed in their respective genres. Their collective effort has created a unique space that effectively and engagingly maps the landscape of Slovak music culture.

100 years of SOZA, a printed book

The goal of publishing a hard copy of the website articles was to create a tangible memory of the centenary. The book provides essential information about SOZA, including its history. It also offers concise histories of various music genres. The book was designed by Igor Hrnko, a graphic artist and illustrator. It was published in May 2023.

Dedicated videos featuring Slovak authors, the members of SOZA

Special videos were produced to highlight the fact that SOZA is not just a fee-collecting organization but primarily an association supported by renowned authors and lyricists. These videos aimed to emphasize that SOZA works in the best interests of these creators. In total, seven videos were made, featuring Peter Lipa, Juraj Čurný, Celeste Buckingham, Vlado Krauzs, Ľubica Čekovská and Jana Lokšenincová (Shina).



 14 events

 71 musical works
56 by Slovak authors

Partnership Concerts

Partnerships with important Slovak music event organisers were an important part of the celebrations. Concerts, workshops and debates were organized under this collaboration. The main goal was to create a connection between the celebrations and life music by Slovak authors. The following partners were approached:

Viva Musica!, Bratislava Jazz Days (SK: Bratislavské jazzové dni), Konvergencie Chamber Music Festival (SK: Konvergencie), Pohoda Festival – debate and workshop, LALA Music Export, Melos Étos, Voce Magna, Bratislava Music Festival (SK: Bratislavské hudobné slávnosti), The Brass Music Festival (SK: Festival duchových hudieb) and The Košice Music Spring Festival (SK: Košická hudobná jar). We were met with great enthusiasm by both our partners and the general public.

On the occasion of the SOZA's 100-year anniversary, **14 events** were held in three cities (Bratislava, Žilina, Košice), with **71 musical works**, **56 of those by Slovak authors**. In addition, **5 musical works were premiered**. **250 artists performed** on all concerts combined, including Slovak State Philharmonic and four choirs.

In total, 2,000 visitors came to enjoy the concerts.

 5 premiered musical works

 250 artists

 2,000 visitors



A partnership with FUSAKLE

SOZA partnered with **FUSAKLE** a renowned Slovak firm, to pay tribute to Slovak lyricists whose works SOZA protects. Four unique socks designs were created in collaboration with FUSAKLE, referring to the most popular Slovak songs: **Ja som optimista**, **Čerešne**, **Dnes mám rande so svojím mestom** and **Kráľovná bielych tenisiek**. The four socks designs can be purchased on the official FUSAKLE website. The proceeds from sale of Slovak Authors Collection by FUSAKLE were handed over to KCentrum, an advisory and consulting centre for families with children with special needs. The amount of EUR 162 was fundraised under the initiative. SOZA contributed another EUR 162, making the total of **EUR 324**, delivered to the KCentrum management.



A Celebratory Gala 100 Years of SOZA

The highlight of the celebrations was a celebratory gala held on **October 12, 2022 in the Slovak Radio building**. More than hundred musicians, including a symphony orchestra, brass music orchestra, three conductors and soloists performed on the stage. Preparations for the event took a few months. The scene took two days to build. The guests had the opportunity to enjoy a diverse selection of Slovak music spanning various genres from the past hundred years. The gala was held in collaboration with RTVS that aired **the recording of the event** on October 22, 2022 at 20.10 CET on the STV2 Channel. **Zuzana Čaputová, the President of the Slovak Republic assumed patronage over the gala**. Clarion Congress Hotel Bratislava was the event partner. The gala was organised by SOZA, in collaboration with Viva Musical and Slavica s.r.o.



100

100 ROKOV SOZA



INTERNATIONAL RELATIONS

111 international contracts

with 71 foreign partner organizations

in 124 countries

International co-operation between Slovak Performing and Mechanical Rights Society and foreign partner organisations has continued in 2022. Following the **111 international agreements** with 71 foreign partner organisations **from 124 countries**, SOZA ensured the exercise of the rights of foreign authors within the territory of the Slovak Republic equally to the rights of local authors, and the exercise of the rights of the Slovak authors in all the countries of the world where copyright regulations corresponding to the standards set by the international organisation CISAC are in place.

For the international agenda, year 2022 was important in several aspects. Considering the Russian aggression in Ukraine at the beginning of 2022, SOZA found it necessary **to cancel the bilateral contracts with RAO**, a Russian collective rights management organization. In 2022, for first time since the pandemics, we saw an increase in international meetings in person, the most important being the CISAC meeting on online media, held in November 2022. It is important to note SOZA **became a member of the OpenMuse, the international research and innovations project that aims to improve the representation of local authors online.**

The OpenMuse project was awarded the Horizon Europe, a prestigious EU grant, in the field of data infrastructure. The ambitious three-year project aims to form a base for a music observatory that would provide information about music industry by combining multiple open data sources.



List of societies that concluded reciprocal representation agreements with SOZA and territories in which they exercise collective management of entrusted rights – as of December 31, 2022

SOCIETY	COUNTRY	TERRITORY
AAS	Azerbaijan	Azerbaijan
ABRAMUS	Brazil	Brazil
ACDAM	Cuba	Cuba
ACUM	Israel	Israel
AGADU	Uruguay	Uruguay
AKKA/LAA	Latvia	Latvia
AKM	Austria	Austria
ALBAUTOR	Albania	Albania
AMRA	The United States of America	The United States of America
ANCO	Moldova	Moldova
APRA	Australia	Ashmore Island, Australia, Australian Antarctic Territory, Cartier Island, Christmas Island, Cocos Islands, Fiji, Heard Island, Macquarie Islands, McDonald Island, Nauru Island, Papua New Guinea, New Zealand, Niue Island, Norfolk Islands, Ross Dependency, Tokelau Islands, Samoa
ARTISJUS	Hungary	Hungary
ASCAP	The United States of America	The United States, Virgin Islands, Puerto Rico
AUSTRO MECHANA	Austria	Austria
AUTODIA	Greece	Greece
BMI	The United States of America	The United States, Puerto Rico
BUMA/STEMRA	The Netherlands	The Netherlands, Sint Maarten, Curaçao, Indonesia, Suriname
CASH	Hong Kong	Hong Kong
EAU	Estonia	Estonia
FILSCAP	Philippines	Philippines
GEMA	Germany	Germany, Turkey, Philippines
HARRY FOX AGENCY	The United States of America	The United States of America
HDS-ZAMP	Croatia	Croatia
IMRO	Ireland	Ireland
IPRS	India	India
JASRAC	Japan	Japan
KAZAK	Kazakhstan	Kazakhstan
KODA	Denmark	Denmark
LATGA	Lithuania	Lithuania
MACP	Malaysia	Malaysia
MCPS	The United Kingdom	British Commonwealth (excluding Canada), Ireland, South Africa
MCSC	The People's Republic of China	China
MESAM	Turkey	Turkey
MSG	Turkey	Turkey
MUSICAUTOR	Bulgaria	Bulgaria
NCB	Denmark	Denmark, Norway, Sweden, Finland, Iceland, Lithuania
NCIP	Belarus	Belarus
OSA	The Czech Republic	The Czech Republic

SOCIETY	COUNTRY	TERRITORY
PAM CG	Montenegro	Montenegro
PRS	The United Kingdom	The United Kingdom of Great Britain and Northern Ireland, the British Commonwealth (excluding Canada and Hong Kong)
SABAM	Belgium	Belgium, Congo, Rwanda, Burundi
SACEM/SDRM	France	France, Martinique, Guadeloupe, Guyana, Reunion, Comoros, Somalia, Polynesia, New Caledonia, Saint Pierre and Miquelon, Algeria and the Sahara, Mauritania, Niger, Ivory Coast, Burkina Faso, Benin, Senegal, Mali, Chad, the Central African Republic, Gabon, Togo, Cameroon, Guinea, Tunisia, Morocco, Lebanon, Egypt, Monaco, Andorra, Syria, Luxembourg, Turkey, Madagascar, Djibouti, Gambia, Congo
SACM	The Mexican Republic	The Mexican Republic
SADAIC	The Argentine Republic	The Argentine Republic
SAMRO	The Republic of South Africa	The Republic of South Africa, Namibia, Botswana, Lesotho, Swaziland
SAS	Georgia	Georgia
SAYCO	Colombia	Colombia
SAZAS	Slovenia	Slovenia
SBACEM	Brazil	Brazil
SESAC	The United States of America	The United States of America, Virgin Islands, Guam, Puerto Rico
SGAE	Spain	Spain, Bolivia, Costa Rica, Colombia, Chile, the Dominican Republic, Ecuador, El Salvador, Guatemala, Haiti, Honduras, Nicaragua, Panama, Paraguay, Peru, Venezuela
SIAE	Italy	Italy, Vatican, San Marino, Ethiopia, Libya, Somalia
SOCAN	Canada	Canada
SOCINPRO	Brazil	Brazil
ZAMP Macedonia	North Macedonia	North Macedonia
SODRAC	Canada	Canada
SOKOJ	Serbia	Serbia
SPA	Portugal	Portugal, Madeira, the Azores, Angola, Mozambique, Guinea, Cape Verde, São Tomé and Príncipe, Macao, Timor
SQN	Bosnia and Herzegovina	Bosnia and Herzegovina
STEF	Iceland	Iceland
STEMRA	The Netherlands	The Netherlands
STIM	Sweden	Sweden
SUISA	Switzerland	Switzerland, Liechtenstein
TEOSTO	Finland	Finland
TONO	Norway	Norway
UACRR	Ukraine	Ukraine
UBC	Brazil	Brazil
UCMR-ADA	Romania	Romania
UNISON	Spain	Spain
VCPMC	Vietnam	Vietnam
ZAIKS	Poland	Poland



Royalties received from foreign collective management organisations in 2022

CRMO – COUNTRY	EUR	CRMO – COUNTRY	EUR
AKKA/LAA – Latvia	349.97	SACEM – France	13,096.54
AKM – Austria	31,654.84	SAZAS – Slovenia	413.13
APRA – Australia, New Zealand	143.21	SGAE – Spain	12.84
ARTISJUS – Hungary	4,065.00	SOCAN – Canada	1,552.05
AUSTRO MECHANA – Austria	897.60	SOKOJ – Serbia	1,652.08
BMI – The United States, Puerto Rico	1,633.23	SPA – Portugal	230.72
BUMA – The Netherlands	1,412.38	STEMRA – The Netherlands	12,842.94
CASH – Hong Kong	624.69	STIM – Sweden	15,062.01
GEMA – Germany	12,769.05	SUISA – Switzerland	8,536.39
HDS – Croatia	185.23	TEOSTO – Finland	218.08
IMRO – Ireland	565.49	TONO – Norway	1,039.33
JASRAC – Japan	1,826.80	UBC – Brazil	132.39
KODA – Denmark	721.79	UCMR – Romania	2,147.10
MCPS – The United Kingdom of Great Britain and Northern Ireland	4,006.44	ZAIKS – Poland	6,388.38
OSA – The Czech Republic	448,545.89	MACP – Malaysia	155.13
PRS – The United Kingdom of Great Britain and Northern Ireland	21,079.29	NMP – Denmark	2,378.41
SABAM – Belgium	1,178.62	MLC – The United States of America	2,960.34
		TOTAL	600,477.38

Royalties paid to foreign collective management organisations in 2022

CRMO – COUNTRY	EUR	CRMO – COUNTRY	EUR
ACDAM – Cuba	78.17	SUISA – Switzerland	13,111.49
ACUM – Israel	13,434.43	TEOSTO – Finland	16,242.64
AEPI – Greece	7.43	TONO – Norway	8,258.24
AKKA – Latvia	393.30	UBC – Brazil	947.21
AKM – Austria	43,407.96	UCMR – Romania	2,046.43
APRA – Australia	33,451.31	ZAIKS – Poland	26,277.90
ARTISJUS – Hungary	86,542.71	AGADU – Uruguay	3.54
ASCAP – The United States of America	334,308.19	AMRA – The United States of America	10,790.61
AUSTRO MECHANA – Austria	13,385.85	SBACEM – Brazil	2.05
BMI – The United States of America	325,966.94	SESAC – The United States of America	25,906.83
BUMA – The Netherlands	30,625.83	FILSCAP – The Philippines	15.96
CASH – Hong Kong	238.76	IPRS – India	105.91
EAU – Estonia	732.56	NGO-UACRR – Ukraine	652.81
HARRY FOX AGENCY – The United States of America	3.93	MSG – Turkey	1,620.68
GEMA – Germany	239,186.24	ABRAMUS – Brazil	761.47
HDS – Croatia	10,045.31	ZAMP – Macedonia	21.39
IMRO – Ireland	9,860.94	MACP – Malaysia	11.06
JASRAC – Japan	3,136.38	SAYCO – Colombia	535.13
KODA – Denmark	15,022.43	SQN – Bosna and Hercegovina	0.11
LATGA – Lithuania	218.69	KAZAK – Kazakhstan	417.21
MCPS – The United Kingdom	16,487.70	MCSC – China	38.97
MESAM – Turkey	919.31	GCA – Georgia	10.29
MUSICAUTOR – Bulgaria	183.89	KOMCA – South Korea	4,937.94
NCB – Denmark	10,196.15	SOCINPRO – Brazil	64.52
OSA – The Czech Republic	520,119.62	VCPMC – Vietnam	17.67
PRS – The United Kingdom	453,740.07	COMPASS – Singapore	19.69
RAO – Russia	2,531.63	COTT – Trinidad and Tobago	31.79
SABAM – Belgium	14,204.11	JACAP – Jamaica	47.72
SACEM – France	123,273.93	COSON – Nigeria	27.55
SACM – Mexico	1,105.85	MCSK – Kenya	1.68
SACVEN – Venezuela	0.30	AUTODIA – Greece	42.72
SADAIC – Argentina	2,368.54	PAM CG – Montenegro	4.77
SAMRO – The Republic of South Africa	2,818.89	COSCAP – Barbados	2.61
SAZAS – Slovenia	1,764.78	ECCO – Saint Lucia	0.43
SGAE – Spain	18,621.07	AAS – Azerbaijan	0.11
SIAE – Italy	40,706.50	ZIMURA – Zimbabwe	1.71
SOCAN – Canada	63,671.18	ALBAUTOR – Albania	3.09
SOKOJ – Serbia	1,049.32	ANCO – Moldova	0.67
SPA – Portugal	1,365.06	SOCAN RR – Canada	799.74
STEF – Iceland	1,096.37	Unison – Spain	0.08
STEMRA – The Netherlands	4,126.65	NCIP – Belarus	0.50
STIM – Sweden	53,473.85		
		TOTAL	2,607,655.05

Costs for service of collective management of rights and other deductions from revenue from collective management of rights belonging to other collective management organisations in 2022

CRMO	EUR	CRMO	EUR
ACDAM – Cuba	14.74	SUISA – Switzerland	2,471.52
ACUM – Israel	2,532.39	TEOSTO – Finland	3,061.74
AEPI – Greece	1.40	TONO – Norway	1,556.68
AKKA – Latvia	74.14	UBC – Brazil	178.55
AKM – Austria	8,182.40	UCMR – Romania	385.75
APRA – Australia	6,305.57	ZAIKS – Poland	4,953.38
ARTISJUS – Hungary	16,313.30	AGADU – Uruguay	0.67
ASCAP – The United States of America	63,017.09	AMRA – The United States of America	2,034.03
AUSTRO MECHANA – Austria	2,523.23	SBACEM – Brazil	0.39
BMI – The United States of America	61,444.77	SESAC – The United States of America	4,883.44
BUMA – The Netherlands	5,772.97	FILSCAP – The Philippines	3.01
CASH – Hong Kong	45.01	IPRS – India	19.96
EAU – Estonia	138.09	NGO-UACRR – Ukraine	123.05
HARRY FOX AGENCY – The United States of America	0.74	MSG – Turkey	305.50
GEMA – Germany	45,086.61	ABRAMUS – Brazil	143.54
HDS – Croatia	1,893.54	ZAMP – Macedonia	4.03
IMRO – Ireland	1,858.79	MACP – Malaysia	2.08
JASRAC – Japan	591.21	SAYCO – Colombia	100.87
KODA – Denmark	2,831.73	SQN – Bosna and Hercegovina	0.02
LATGA – Lithuania	41.22	KAZAK – Kazakhstan	78.64
MCPS – The United Kingdom	3,107.93	MCSC – China	7.35
MESAM – Turkey	173.29	GCA – Georgia	1.94
MUSICAUTOR – Bulgaria	34.66	KOMCA – South Korea	930.80
NCB – Denmark	1,921.97	SOCINPRO – Brazil	12.16
OSA – The Czech Republic	98,042.55	VCPMC – Vietnam	3.33
PRS – The United Kingdom	85,530.00	COMPASS – Singapore	3.71
RAO – Russia	477.21	COTT – Trinidad and Tobago	5.99
SABAM – Belgium	2,677.47	JACAP – Jamaica	9.00
SACEM – France	23,237.14	COSON – Nigeria	5.19
SACM – Mexico	208.45	MCSK – Kenya	0.32
SACVEN – Venezuela	0.06	AUTODIA – Greece	8.05
SADAIC – Argentina	446.47	PAM CG – Montenegro	0.90
SAMRO – The Republic of South Africa	531.36	COŠCAP – Barbados	0.49
SAZAS – Slovenia	332.66	ECCO – Saint Lucia	0.08
SGAE – Spain	3,510.07	AAS – Azerbaijan	0.02
SIAE – Italy	7,673.18	ZIMURA – Zimbabwe	0.32
SOCAN – Canada	12,002.02	ALBAUTOR – Albania	0.58
SOKOJ – Serbia	197.80	ANCO – Moldova	0.13
SPA – Portugal	257.31	SOCAN RR – Canada	150.75
STEF – Iceland	206.67	Unison – Spain	0.02
STEMRA – The Netherlands	777.87	NCIP – Belarus	0.09
STIM – Sweden	10,079.82		
		TOTAL	491,542.98

Remunerations paid out to domestic authors in 2022 for the use of musical works abroad

CRMO	EUR	CRMO	EUR
AKKA/LAA – Latvia	289.12	SADAIC – Argentina	0.00
AKM – Austria	25,046.41	SAZAS – Slovenia	413.13
APRA – Australia	143.21	SGAE – Spain	8.37
ARTISJUS – Hungary	4,065.00	SIAE – Italy	0.00
AUSTRO MECHANA – Austria	724.96	SOCAN – Canada	0.00
BMI – The United States of America	1,633.23	SOKOJ – Serbia	3,617.25
BUMA – The Netherlands	1,385.61	SPA – Portugal	230.72
CASH – Hong Kong	624.69	STEMRA – The Netherlands	11,272.99
EAU – Estonia	0.00	STIM – Sweden	19,333.87
GEMA – Germany	13,391.41	SUISA – Switzerland	9,265.55
HDS – Croatia	372.78	TEOSTO – Finland	218.08
IMRO – Ireland	565.49	TONO – Norway	1,039.33
JASRAC – Japan	1,273.89	UBC – Brazil	469.01
KODA – Denmark	721.79	UCMR – Romania	0.00
MCPS – The United Kingdom	3,366.90	ZAIKS – Poland	4,648.28
NCB – Denmark	0.00	NGO-UACRR – Ukraine	0.00
OSA – The Czech Republic	522,548.81	MACP – Malaysia	0.00
PRS – The United Kingdom	21,002.53	NMP – Denmark	0.00
RAO – Russia	0.00	MLC – The United States of America	0.00
SABAM – Belgium	98.96		
SACEM – France	11,291.90	TOTAL	659,063.27

Total income from the exercise of collective rights management, including the division of this income per individual collective rights management sections

SECTIONS OF COLLECTIVE RIGHTS MANAGEMENT IN 2022		INCOME PER SECTION	
§ 145 (2)	a) use of subject of protection by making a copy	1,724,129.18	
	b) use of subject of protection by public distribution of its original or copy by transfer of title	98,988.83	
	c) 1. use of subject of protection by public distribution of its original or copy – RENTAL	0.00	
	c) 2. use of subject of protection by public distribution of its original or copy – BORROWING	0.00	
	d) use of subject of protection by public presentation through public exhibition	0.00	
	e) 1. use of subject of protection by public presentation through – LIVE PUBLIC PERFORMANCE	906,276.47	
	e) 2. use of subject of protection by public presentation – TECHNICAL public performance	836,589.88	
	f) 1. use of subject of protection by its public presentation – BROADCASTING	3,156,198.10	
	f) 2. use of subject of protection by its public presentation – RETRANSMISSION	0.00	
	f) 3. use of subject of protection by its public presentation – MAKING IT AVAILABLE TO THE PUBLIC	1,732,814.36	
	f) 4. use of subject of protection by its public presentation – OTHER MEANS OF PUBLIC BROADCASTING	749,832.96	
	§ 146 (2)	a) collection of compensation of remuneration for making a copy of subject of protection for private purposes as per § 42	5,327,210.08
		f) use of work by its public presentation through cable retransmission	2,554,759.23
royalties from abroad		600,477.38	
Total income		17,687,276.46	

Costs of collective rights management services

SECTIONS OF COLLECTIVE RIGHTS MANAGEMENT IN 2022		INCOME PER SECTION	
§ 145 (2)	a) use of subject of protection by making a copy	324,980.96	
	b) use of subject of protection by public distribution of its original or copy by transfer of title	18,658.40	
	c) 1. use of subject of protection by public distribution of its original or copy – RENTAL	0.00	
	c) 2. use of subject of protection by public distribution of its original or copy – BORROWING	0.00	
	d) use of subject of protection by public presentation through public exhibition	0.00	
	e) 1. use of subject of protection by public presentation through – LIVE PUBLIC PERFORMANCE	170,823.98	
	e) 2. use of subject of protection by public presentation – TECHNICAL public performance	157,688.76	
	f) 1. use of subject of protection by its public presentation – BROADCASTING	594,911.51	
	f) 2. use of subject of protection by its public presentation – RETRANSMISSION	0.00	
	f) 3. use of subject of protection by its public presentation – MAKING IT AVAILABLE TO THE PUBLIC	326,618.03	
	f) 4. use of subject of protection by its public presentation – OTHER MEANS OF PUBLIC BROADCASTING	141,335.95	
	§ 146 (2)	a) collection of compensation of remuneration for making a copy of subject of protection for private purposes as per § 42	1,004,125.38
		f) use of work by its public presentation through cable retransmission	481,546.35
royalties from abroad		113,183.93	
TOTAL COSTS		3,333,873.24	

CONTACTS

📍 Slovak Performing and Mechanical Rights Society
Rastislavova 3, 821 08 Bratislava, the Slovak Republic
Branch office: Tekovská 4, 821 09 Bratislava, the Slovak Republic

SOZA Management Board Office

secretariat

☎ +421-2-50 20 27 07
✉ soza@soza.sk

international affairs

☎ +421-2-50 20 27 05
✉ international@soza.sk

public relations

☎ +421-2-50 20 27 04
✉ pr@soza.sk
✉ komunikacia@soza.sk

IT Department

☎ +421-2-50 20 27 55
✉ informatika@soza.sk



head of department

Mgr. Eva Osvaldová
☎ +421-2-50 20 27 57

Legal Department

✉ pravne@soza.sk
☎ +421-2-50 20 27 50

memberships

☎ +421-2-50 20 27 02

disputes and lawsuits

☎ +421-2-50 20 27 73

Licensing Department

✉ licencne@soza.sk

public performances



head of department

Mgr. Martin Horský
☎ +421-2-50 20 27 61
✉ produkcie@soza.sk

broadcasting, retransmission and online services



head of department

Ing. Peter Hlaváč
☎ +421-2-50 20 27 38
✉ licencne@soza.sk

Financial Department

✉ ekonomicke@soza.sk



head of department

Ing. Erika Mináčová
☎ +421-2-50 20 27 23

domestic royalties

☎ +421-2-50 20 27 24

foreign royalties

☎ +421-2-50 20 27 72

Documentation, Distribution and Mechanical Rights Department

✉ dramp@soza.sk



head of department

Ing. Róbert Osvald
☎ +421-2-50 20 27 12

registration of new musical works

☎ +421-2-50 20 27 29
✉ domace@soza.sk

royalties from abroad

☎ +421-2-50 50 27 60
✉ zahranicne@soza.sk

complaints

☎ +421-2-50 20 27 17
✉ reklamacie@soza.sk

audio and audio-visual media production

☎ +421-2-50 20 27 13
✉ mechanika@soza.sk

film royalties

☎ +421-2-50 20 27 16
✉ film@soza.sk



AUDITOR'S REPORT



ATCL, s.r.o.
 Adámiho 448/8
 841 05 Bratislava
 tel.číslo: +421263531354, +42163531356
 e-mail: atcl@atcl.sk
 Obchodný register:
 OS Bratislava I. oddiel: Sro, vložka číslo: 150421/B

SPRÁVA NEZÁVISLÉHO AUDÍTORA

pre predstavenstvo a dozornú radu občianskeho združenia Slovenský ochranný zväz autorský pre práva k hudobným dielam

Názor

Uskutočnili sme audit účtovnej závierky občianskeho združenia Slovenský ochranný zväz autorský pre práva k hudobným dielom („Združenie“), ktorá obsahuje súvahu k 31. decembru 2022, výkaz ziskov a strát za rok končiaci sa k uvedenému dátumu a poznámky, ktoré obsahujú súhrn významných účtovných zásad a účtovných metód.

Podľa nášho názoru, priložená účtovná závierka poskytuje pravdivý a verný obraz finančnej situácie Združenia k 31. decembru 2022 a výsledku jej hospodárenia za rok končiaci sa k uvedenému dátumu podľa zákona č. 431/2002 Z.z. o účtovníctve v znení neskorších predpisov (ďalej len „zákon o účtovníctve“).

Základ pre názor

Audit sme vykonali podľa medzinárodných audítorských štandardov (International Standards on Auditing, ISA). Naša zodpovednosť podľa týchto štandardov je uvedená v odseku Zodpovednosť audítora za audit účtovnej závierky. Od Združenia sme nezávislí podľa ustanovení zákona č. 423/2015 o štatutárnom audite a o zmene a doplnení zákona č. 431/2002 Z. z. o účtovníctve v znení neskorších predpisov (ďalej len „zákon o štatutárnom audite“) týkajúcich sa etiky, vrátane Etického kódexu audítora, relevantných pre náš audit účtovnej závierky a splnili sme aj ostatné požiadavky týchto ustanovení týkajúcich sa etiky. Sme presvedčení, že audítorské dôkazy, ktoré sme získali, poskytujú dostatočný a vhodný základ pre náš názor.

Zodpovednosť štatutárneho orgánu za účtovnú závierku

Štatutárny orgán je zodpovedný za zostavenie tejto účtovnej závierky tak, aby poskytovala pravdivý a verný obraz podľa zákona o účtovníctve a za tie interné kontroly, ktoré považuje za potrebné na zostavenie účtovnej závierky, ktorá neobsahuje významné nesprávnosti, či už v dôsledku podvodu alebo chyby.

Pri zostavovaní účtovnej závierky je štatutárny orgán zodpovedný za zhodnotenie schopnosti Združenia nepretržite pokračovať vo svojej činnosti, za opísanie skutočností týkajúcich sa nepretržitého pokračovania v činnosti, ak je to potrebné, a za použitie predpokladu nepretržitého pokračovania v činnosti v účtovníctve, ibaže by mal v úmysle Združenie zlikvidovať alebo ukončiť jej činnosť, alebo by nemal inú realistickú možnosť než tak urobiť.

Zodpovednosť audítora za audit účtovnej závierky

Našou zodpovednosťou je získať primerané uistenie, či účtovná závierka ako celok neobsahuje významné nesprávnosti, či už v dôsledku podvodu alebo chyby, a vydať správu audítora, vrátane názoru. Primerané uistenie je uistenie vysokého stupňa, ale nie je zárukou toho, že audit vykonaný podľa medzinárodných audítorských štandardov vždy odhalí významné nesprávnosti, ak také existujú. Nesprávnosti môžu vzniknúť v dôsledku podvodu alebo chyby a za významné sa považujú vtedy, ak by sa dalo odôvodnene očakávať, že jednotlivito alebo

v súhrne by mohli ovplyvniť ekonomické rozhodnutia používateľov, uskutočnené na základe tejto účtovnej závierky.

V rámci auditu uskutočneného podľa medzinárodných audítorských štandardov, počas celého auditu uplatňujeme odborný úsudok a zachováваме profesionálny skepticizmus. Okrem toho:

- Identifikujeme a posudzujeme riziká významnej nesprávnosti účtovnej závierky, či už v dôsledku podvodu alebo chyby, navrhujeme a uskutočňujeme audítorské postupy reagujúce na tieto riziká a získavame audítorské dôkazy, ktoré sú dostatočné a vhodné na poskytnutie základu pre náš názor. Riziko neodhalenia významnej nesprávnosti v dôsledku podvodu je vyššie ako toto riziko v dôsledku chyby, pretože podvod môže zahŕňať tajnú dohodu, falšovanie, úmyselné vynechanie, nepravdivé vyhlásenie alebo obídenie internej kontroly.
- Oboznamujeme sa s internými kontrolami relevantnými pre audit, aby sme mohli navrhnúť audítorské postupy vhodné za daných okolností, ale nie za účelom vyjadrenia názoru na efektívnosť interných kontrol Združenia.
- Hodnotíme vhodnosť použitých účtovných zásad a účtovných metód a primeranosť účtovných odhadov a uvedenie s nimi súvisiacich informácií, uskutočnené štatutárnym orgánom.
- Robíme záver o tom, či štatutárny orgán vhodne v účtovníctve používa predpoklad nepretržitého pokračovania v činnosti a na základe získaných audítorských dôkazov záver o tom, či existuje významná neistota v súvislosti s udalosťami alebo okolnosťami, ktoré by mohli významne spochybniť schopnosť Združenia nepretržite pokračovať v činnosti. Ak dospejeme k záveru, že významná neistota existuje, sme povinní upozorniť v našej správe audítora na súvisiace informácie uvedené v účtovnej závierke alebo, ak sú tieto informácie nedostatočné, modifikovať náš názor. Naše závery vychádzajú z audítorských dôkazov získaných do dátumu vydania našej správy audítora. Budúce udalosti alebo okolnosti však môžu spôsobiť, že Združenie prestane pokračovať v nepretržitej činnosti.
- Hodnotíme celkovú prezentáciu, štruktúru a obsah účtovnej závierky vrátane informácií v nej uvedených, ako aj to, či účtovná závierka zachytáva uskutočnené transakcie a udalosti spôsobom, ktorý vedie k ich vernému zobrazeniu.

02.05.2023

ATCL, s.r.o.
 Adámiho 448/8, 841 05 Bratislava
 číslo licencie: 163

Ing. Daniela Lecká
 kľúčový štatutárny audítor
 číslo licencie: 460

UZNUJ_1
Úč NUJ

ÚČTOVNÁ ZÁVIERKA

neziskovej účtovnej jednotky
v sústave podvojného účtovníctva

zostavená k 3 1 . 1 2 . 2 0 2 2

Číselné údaje sa zarovnávajú vpravo, ostatné údaje sa píše zľava. Nevyplnené riadky sa ponechávajú prázdne.
Údaje sa vyplňajú paličkovým písmom (podľa tohto vzoru), písacím strojom alebo tlačiarňou, a to čiernou alebo tmavomodrou farbou.
Á Ā B Ć Đ Ę F G H Í J K L M N O P Q R Š T Ú V X Ý Ž 0 1 2 3 4 5 6 7 8 9

Daňové identifikačné číslo 2 0 2 0 7 9 5 6 0 1	Účtovná závierka <input checked="" type="checkbox"/> riadna <input checked="" type="checkbox"/> zostavená <input type="checkbox"/> mimoriadna <input checked="" type="checkbox"/> schválená <small>(vyznačí sa x)</small>	Mesiac Rok od 0 1 2 0 2 2 do 1 2 2 0 2 2	Za obdobie od 0 1 2 0 2 1 do 1 2 2 0 2 1
iČO 0 0 1 7 8 4 5 4			Bezprostredne predchádzajúce obdobie
SID SK NACE 9 4 . 1 2 . 0			

Priložené súčasti účtovnej závierky
 Súvaha (Úč NUJ 1-01) Poznámky (Úč NUJ 3-01)
 Výkaz ziskov a strát (Úč NUJ 2-01) (vyznačí sa x)

Obchodné meno alebo názov účtovnej jednotky
S l o v e n s k ý o c h r a n n ý z v ä z a u t o r s k ý p r e
p r á v a k h u d o b n ý m d i e l a m

Sídlo účtovnej jednotky

Ulica R a s t i s l a v o v a	Číslo 3
PSČ 8 2 1 0 8	Obec B r a t i s l a v a
Číslo telefónu 0 /	Číslo faxu 0 /
E-mailová adresa	

Zostavená dňa: 3 1 . 0 3 . 2 0 2 3	Podpisový záznam osoby zodpovednej za vedenie účtovníctva: 	Podpisový záznam osoby zodpovednej za zostavenie účtovnej závierky: 	Podpisový záznam štatutárneho orgánu alebo člena štatutárneho orgánu účtovnej jednotky:
Schválená dňa: . . 2 0			

Záznamy daňového úradu

Miesto pre evidenčné číslo Odtlačok prezentačnej pečiatky daňového úradu

MF SR 2013 Strana 1

Súvaha (Úč NUJ 1 - 01) iČO 0 0 | 1 7 | 8 4 5 4 / SID

Strana aktív	č.r.	Bežné účtovné obdobie			Bezprostredne predchádzajúce účtovné obdobie
		Brutto	Korekcia	Netto	Netto
a	b	1	2	3	4
A. NEOBEŽNÝ MAJETOK SPOLU (r.002+r.009+021)	001	3 199 176,06	2 787 490,07	411 685,99	308 301,91
1. Dlhodobý nehmotný majetok (r.003 až r.008)	002	1 727 903,62	1 525 795,93	202 107,69	60 131,83
Nehmotné z vývojovej a obdobnej činnosti (012)-(072+091 AÚ)	003	0,00	0,00	0,00	0,00
Softvér (013) - (073+091 AÚ)	004	1 686 902,47	1 484 794,78	202 107,69	60 131,83
Oceniťelné práva (014) - (074 + 091 AÚ)	005	0,00	0,00	0,00	0,00
Ostatný dlhodobý nehmotný majetok (018+019)-(078+079+091 AÚ)	006	41 001,15	41 001,15	0,00	0,00
Obstaranie dlhodobého nehmotného majetku (041)-(093)	007	0,00	0,00	0,00	0,00
Poskyt. preddavky na dlhod. nehmot. majetok (051- 095 AÚ)	008	0,00	0,00	0,00	0,00
2. Dlhodobý hmotný majetok (r.010 až r.020)	009	1 471 272,44	1 261 694,14	209 578,30	248 170,08
Pozemky (031)	010	21 307,18	0,00	21 307,18	21 307,18
Umelecké diela a zbierky (032)	011	0,00	0,00	0,00	0,00
Stavby (021) - (081 - 092 AÚ)	012	849 098,47	674 766,89	174 331,58	203 239,58
Samostatné hnut.veci a súbory hnut.vecí (022) - (082 + 092A)	013	334 116,39	334 116,39	0,00	467,00
Dopravné prostriedky (023) - (083 + 092 AÚ)	014	53 510,67	43 000,08	10 510,59	17 931,21
Pestov. celky trvalých porastov (025) - (085 + 092 AÚ)	015	0,00	0,00	0,00	0,00
Základné stádo a ťažné zvieratá (026) - (086 + 092 AÚ)	016	0,00	0,00	0,00	0,00
Drobný dlhodobý hmotný majetok (028)-(088 + 092AÚ)	017	80 231,71	79 485,46	746,25	55,65
Ostatný dlhodobý hmotný majetok (029)-(089 + 092 AÚ)	018	133 008,02	130 325,32	2 682,70	5 169,46
Obstaranie dlhodobého hmotného majetku (042-094)	019	0,00	0,00	0,00	0,00
Poskyt. preddavky na dlhod. hmotný majetok (052-095 AÚ)	020	0,00	0,00	0,00	0,00
3. Dlhodobý finančný majetok (r.022 až r.028)	021	0,00	0,00	0,00	0,00
Pod. cenné pap.a podiely v obch.spol.v ovlád.osobe(061-096AÚ)	022	0,00	0,00	0,00	0,00
Podielové cenné pap. s podst. vplyvom (062-096 AÚ)	023	0,00	0,00	0,00	0,00
Dlhové cenné papiere držané do splatnosti (065 - 096 AÚ)	024	0,00	0,00	0,00	0,00
Pôžičky podnikom v skup. a ostatné pôžičky (066+067)-096 AÚ	025	0,00	0,00	0,00	0,00
Ostatný dlhodobý finančný majetok (069 - 096 AÚ)	026	0,00	0,00	0,00	0,00
Obstaranie dlhodobého finančného majetku (043 - 096 AÚ)	027	0,00	0,00	0,00	0,00
Poskytnuté preddavky na dlhodobý fin. majetok (053 - 096 AÚ)	028	0,00	0,00	0,00	0,00

Súvaha (Úč NUJ 1 - 01)

IČO 0 0 1 7 8 4 5 4 / SID

Strana aktív	č.r.	Bežné účtovné obdobie			Bezprostredne predchádzajúce účtovné obdobie
		Brutto	Korekcia	Netto	Netto
a	b	1	2	3	4
B. OBEŽNÝ MAJETOK SPOLU 030+037+042+051	029	14 292 812,44	1 522 438,00	12 770 374,44	13 038 408,86
1. Zásoby r.031 až r.036	030	777,46	0,00	777,46	851,40
Materiál (112+119)-191	031	777,46	0,00	777,46	851,40
Nedokonč. vyr. a polotovary vl. výroby (121+122)-(192+193)	032	0,00	0,00	0,00	0,00
Výrobky (123) - (194)	033	0,00	0,00	0,00	0,00
Zvieratá (124) - (195)	034	0,00	0,00	0,00	0,00
Tovar (132+139) - (196)	035	0,00	0,00	0,00	0,00
Poskytnuté prevádzkové preddavky (314 AÚ - 391 AÚ)	036	0,00	0,00	0,00	0,00
2. Dlhodobé pohľadávky r.038 až r.041	037	0,00	0,00	0,00	0,00
Pohľadávky z obchodného styku (311 AÚ až 314 AÚ) - 391 AÚ	038	0,00	0,00	0,00	0,00
Ostatné pohľadávky (315 AÚ - 391 AÚ)	039	0,00	0,00	0,00	0,00
Pohľadávky voči účastníkom združení (358 AÚ - 391 AÚ)	040	0,00	0,00	0,00	0,00
Iné pohľadávky (335 AÚ + 373 AÚ + 375 AÚ + 378 AÚ) - 391 AÚ	041	0,00	0,00	0,00	0,00
3. Krátkodobé pohľadávky r. 043 až r.050	042	4 799 179,00	1 522 438,00	3 276 741,00	4 912 195,58
Pohľadávky z obchodného styku (311 AÚ až 314 AÚ) - (391 AÚ)	043	3 017 570,80	1 522 438,00	1 495 132,80	3 227 675,10
Ostatné pohľadávky (315 AÚ - 391 AÚ)	044	1 683 713,79	0,00	1 683 713,79	1 663 000,16
Zúčtovanie so Soc.poistovníou a zdrav.poistovníami (336)	045	0,00	0,00	0,00	0,00
Daňové pohľadávky (341 až 345)	046	76 984,08	0,00	76 984,08	8 433,39
Poh.z dôvodu fin.vzťahov k ŠR a rozp.ÚS (346 + 348)	047	0,00	0,00	0,00	0,00
Pohľadávky voči účastníkom združení (358 AÚ - 391 AÚ)	048	0,00	0,00	0,00	0,00
Spojovací účet pri združení (396 - 391 AÚ)	049	0,00	0,00	0,00	0,00
Iné pohľadávky (335 AÚ + 373 AÚ + 375 AÚ + 378 AÚ) - 391 AÚ	050	20 910,33	0,00	20 910,33	13 086,93
4. Finančné účty r.052 až r.056	051	9 492 855,98	0,00	9 492 855,98	8 125 361,88
Pokladnica (211+213)	052	1 016,51	0,00	1 016,51	2 145,82
Bankové účty (221 AÚ+261)	053	9 491 839,47	0,00	9 491 839,47	8 123 216,06
Bankové účty s dobou viazanosti dlhšou ako 1 rok (221 AÚ)	054	0,00	0,00	0,00	0,00
Krátkodobý finančný majetok (251+253+255+256+257)-291AÚ	055	0,00	0,00	0,00	0,00
Obstaranie krátkodobého finančného majetku (259-291AÚ)	056	0,00	0,00	0,00	0,00
C. ČASOVÉ ROZLIŠENIE SPOLU r.058 až r.059	057	15 178,74	0,00	15 178,74	12 233,21
Náklady budúcich období (381)	058	15 178,74	0,00	15 178,74	12 233,21
Príjmy budúcich období (385)	059	0,00	0,00	0,00	0,00
MAJETOK SPOLU r. 001 + r.029 + r.057	060	17 507 167,24	4 309 928,07	13 197 239,17	13 358 943,98

Súvaha (Úč NUJ 1 - 01)

IČO 0 0 1 7 8 4 5 4 / SID

Strana pasív	č.r.	Bežné účtovné obdobie	Bezprostredne predchádzajúce účtovné obdobie
		5	6
a	b	5	6
A. VLASTNÉ ZDROJE KRYTIA MAJ.SPOLU r.062+r.068+r.072+r.073	061	704 959,90	873 202,97
1. Imanie a peňažné fondy r.063 až r.067	062	762 746,61	930 989,68
Základné imanie (411)	063	534 157,88	534 157,88
Peňažné fondy tvorené podľa osobitného predpisu (412)	064	228 588,73	396 831,80
Fond reprodukcie (413)	065	0,00	0,00
Oceňovacie rozdiely z precenenia majetku a záväzkov (414)	066	0,00	0,00
Oceňovacie rozdiely z precenenia kapitálových účastín (415)	067	0,00	0,00
2. Fondy tvorené zo zisku r.069 až r.071	068	0,00	0,00
Rezervný fond (421)	069	0,00	0,00
Fondy tvorené zo zisku (423)	070	0,00	0,00
Ostatné fondy (427)	071	0,00	0,00
3. Nevysporiadaný výsledok hospodárenia minulých rokov(+;-);428)	072	-57 786,71	-57 786,71
4. VH za účtovné obdobie r.060-(r.062+r.068+r.072+r.074+r.101)	073	0,00	0,00
B. CUDZIE ZDROJE SPOLU r.075+r.079+r.087+r.097+r.101	074	12 492 279,27	12 485 741,01
1. Rezervy r.076 až r.078	075	437 733,49	300 057,94
Rezervy zákonné (451 AÚ)	076	0,00	0,00
Ostatné rezervy (459 AÚ)	077	15 281,91	15 281,91
Krátkodobé rezervy (323 + 451 AÚ + 459 AÚ)	078	422 451,58	284 776,03
2. Dlhodobé záväzky r.080 až r.086	079	1 843,28	3 578,89
Záväzky zo sociálneho fondu (472)	080	1 843,28	3 578,89
Vydané dlhopisy (473)	081	0,00	0,00
Záväzky z nájmu (474 AÚ)	082	0,00	0,00
Dlhodobé prijaté preddavky (475)	083	0,00	0,00
Dlhodobé nevyfakturované dodávky (476)	084	0,00	0,00
Dlhodobé zmenky na úhradu (478)	085	0,00	0,00
Ostatné dlhodobé záväzky (373 AÚ + 479 AÚ)	086	0,00	0,00
3. Krátkodobé záväzky r.088 až r.096	087	12 052 346,45	12 182 029,39
Záväzky z obchodného styku (321 až 326) okrem 323	088	11 646 683,14	11 654 766,73
Záväzky voči zamestnancom (331+333)	089	140 588,07	132 261,39
Zúčtovanie so Soc.poistovníou a zdrav.poistovníami (336)	090	84 698,22	78 782,93
Daňové záväzky (341 až 345)	091	27 433,50	204 679,85
Záv.z dôvodu fin.vzťahov k ŠR a rozp.ÚS (346 + 348)	092	30 150,00	0,00
Záväzky z upís. nesplat. cenných pap. a vkladov (367)	093	0,00	0,00
Záväzky voči účastníkom združení (368)	094	0,00	0,00
Spojovací účet pri združení (396)	095	0,00	0,00
Ostatné záväzky (379 + 373 AÚ + 474 AÚ + 479 AÚ)	096	122 793,52	111 538,49
4. Bankové výpomoci a pôžičky r.098 až r.100	097	356,05	74,79
Dlhodobé bankové úvery (461 AÚ)	098	0,00	0,00
Bežné bankové úvery (231 + 232 + 461 AÚ)	099	356,05	74,79
Prijaté krátkodobé finančné výpomoci (241 + 249)	100	0,00	0,00
C. ČASOVÉ ROZLIŠENIE SPOLU r.102 až r.103	101	0,00	0,00
Výdavky budúcich období (383)	102	0,00	0,00
Výnosy budúcich období (384)	103	0,00	0,00
VLASTNÉ ZDROJE A CUDZIE ZDROJE SPOLU r.061+r.074+r.101	104	13 197 239,17	13 358 943,98

Výkaz ziskov a strát (Úč NUJ 2-01)

IČO 0 0 1 7 8 4 5 4 / SID

Číslo účtu	Náklady	Číslo riadku	Činnosť			Bezprostredne predchádzajúce účtovné obdobie
			Hlavná nezdaňovaná	Zdaňovaná	Spolu	
a	b	c	1	2	3	4
501	Spotreba materiálu	01	32 914,38	0,00	32 914,38	26 569,67
502	Spotreba energie	02	40 463,96	0,00	40 463,96	20 652,25
504	Predaný tovar	03	0,00	0,00	0,00	0,00
511	Opravy a udržiavanie	04	15 383,42	0,00	15 383,42	10 401,87
512	Cestovné	05	3 448,98	0,00	3 448,98	233,58
513	Náklady na reprezentáciu	06	9 079,57	0,00	9 079,57	2 894,17
518	Ostatné služby	07	317 303,28	0,00	317 303,28	315 951,14
521	Mzdové náklady	08	1 805 600,85	0,00	1 805 600,85	1 583 759,27
524	Zákonné sociálne poistenie a zdravotné poistenie	09	602 381,02	0,00	602 381,02	526 283,71
525	Ostatné sociálne poistenie	10	0,00	0,00	0,00	0,00
527	Zákonné sociálne náklady	11	79 719,79	0,00	79 719,79	66 725,48
528	Ostatné sociálne náklady	12	0,00	0,00	0,00	0,00
531	Daň z motorových vozidiel	13	0,00	0,00	0,00	0,00
532	Daň z nehnuteľností	14	3 847,51	0,00	3 847,51	3 847,51
538	Ostatné dane a poplatky	15	7 397,62	0,00	7 397,62	13 188,61
541	Zmluvné pokuty a penále	16	0,00	0,00	0,00	0,00
542	Ostatné pokuty a penále	17	0,00	0,00	0,00	60,00
543	Odpísanie pohľadávky	18	64 001,56	0,00	64 001,56	1 529 004,49
544	Úroky	19	0,00	0,00	0,00	0,00
545	Kurzové straty	20	785,94	0,00	785,94	722,70
546	Dary	21	0,00	0,00	0,00	0,00
547	Osobitné náklady	22	0,00	0,00	0,00	0,00
548	Manká a škody	23	0,00	0,00	0,00	0,00
549	Iné ostatné náklady	24	26 007,63	0,00	26 007,63	421 071,40
551	Odpisy dlhodobého nehmotného a hmotného majetku	25	156 363,36	0,00	156 363,36	115 968,30
552	Zostat. cena predaného dlhodob. nehmot. a hmot. majetku	26	0,00	0,00	0,00	0,00
553	Predané cenné papiere	27	0,00	0,00	0,00	0,00
554	Predaný materiál	28	0,00	0,00	0,00	0,00
555	Náklady na krátkodobý finančný majetok	29	0,00	0,00	0,00	0,00
556	Tvorba fondov	30	0,00	0,00	0,00	0,00
557	Náklady na precenenie cenných papierov	31	0,00	0,00	0,00	0,00
558	Tvorba a zúčtovanie opravných položiek	32	147 552,06	0,00	147 552,06	1 374 885,94
561	Poskytnuté príspevky organizačným zložkám	33	0,00	0,00	0,00	0,00
562	Poskytnuté príspevky iným účtovným jednotkám	34	26 482,58	0,00	26 482,58	28 114,83
563	Poskytnuté príspevky fyzickým osobám	35	0,00	0,00	0,00	0,00
565	Poskytnuté príspevky z podielu zaplatenej dane	36	0,00	0,00	0,00	0,00
567	Poskytnuté príspevky z verejnej zbierky	37	0,00	0,00	0,00	0,00
	Účtová trieda 5 spolu r.01 až r.37	38	3 338 733,51	0,00	3 338 733,51	6 040 334,92

Výkaz ziskov a strát (Úč NUJ 2-01)

IČO 0 0 1 7 8 4 5 4 / SID

Číslo účtu	Výnosy	Číslo riadku	Činnosť			Bezprostredne predchádzajúce účtovné obdobie
			Hlavná nezdaňovaná	Zdaňovaná	Spolu	
a	b	c	1	2	3	4
601	Tržby za vlastné výrobky	39	0,00	0,00	0,00	0,00
602	Tržby z predaja služieb	40	813 124,02	0,00	813 124,02	851 440,48
604	Tržby za predaný tovar	41	0,00	0,00	0,00	0,00
611	Zmena stavu zásob nedokončenej výroby	42	0,00	0,00	0,00	0,00
612	Zmena stavu zásob polotovarov	43	0,00	0,00	0,00	0,00
613	Zmena stavu zásob výrobkov	44	0,00	0,00	0,00	0,00
614	Zmena stavu zásob zvierat	45	0,00	0,00	0,00	0,00
621	Aktivácia materiálu a tovaru	46	0,00	0,00	0,00	0,00
622	Aktivácia vnútroorganizačných služieb	47	0,00	0,00	0,00	0,00
623	Aktivácia dlhodobého nehmot. majetku	48	0,00	0,00	0,00	0,00
624	Aktivácia dlhodobého hmotného majetku	49	0,00	0,00	0,00	0,00
641	Zmluvné pokuty a penále	50	5 697,73	0,00	5 697,73	10 159,54
642	Ostatné pokuty a penále	51	0,00	0,00	0,00	0,00
643	Platby za odpísané pohľadávky	52	0,00	0,00	0,00	1 500 000,00
644	Úroky	53	0,00	0,00	0,00	0,00
645	Kurzové zisky	54	10,03	0,00	10,03	377,42
646	Prijaté dary	55	0,00	0,00	0,00	0,00
647	Osobitné výnosy	56	0,00	0,00	0,00	0,00
648	Zákonné poplatky	57	0,00	0,00	0,00	0,00
649	Iné ostatné výnosy	58	2 519 621,73	0,00	2 519 621,73	2 081 024,48
651	Tržby z predaja dlhodobého nehmot. a hmot. majetku	59	1,00	0,00	1,00	0,00
652	Výnosy z dlhodobého finančného majetku	60	0,00	0,00	0,00	0,00
653	Tržby z predaja cenných papierov a podielov	61	0,00	0,00	0,00	990 319,91
654	Tržby z predaja materiálu	62	0,00	0,00	0,00	0,00
655	Výnosy z krátkodobého finančného majetku	63	0,00	0,00	0,00	0,00
656	Výnosy z použitia fondu	64	0,00	0,00	0,00	0,00
657	Výnosy z precenenia cenných papierov	65	0,00	0,00	0,00	0,00
658	Výnosy z nájmu majetku	66	0,00	0,00	0,00	384 566,03
661	Prijaté príspevky od organizačných zložiek	67	0,00	0,00	0,00	0,00
662	Prijaté príspevky od iných organizácií	68	0,00	0,00	0,00	0,00
663	Prijaté príspevky od fyzických osôb	69	0,00	0,00	0,00	0,00
664	Prijaté členské príspevky	70	0,00	0,00	0,00	0,00
665	Príspevky z podielu zaplatenej dane	71	0,00	0,00	0,00	0,00
667	Prijaté príspevky z verejných zbierok	72	0,00	0,00	0,00	0,00
691	Dotácie	73	279,00	0,00	279,00	225 812,76
	Účtová trieda 6 spolu r.39 až r.73	74	3 338 733,51	0,00	3 338 733,51	6 043 700,62
	Výsledok hospodárenia pred zdanením r.74 - r.38	75	0,00	0,00	0,00	3 365,70
591	Daň z príjmov	76	0,00	0,00	0,00	3 365,70
595	Dodatkové odvody dane z príjmov	77	0,00	0,00	0,00	0,00
	Výsledok hospodárenia po zdanení (r.75-(r.76 + r.77)) (+/-)	78	0,00	0,00	0,00	0,00

For the account notes, please see: <https://www.registeruz.sk/cruz-public/domain/accountingentity/show/3978>

