



lita 
Society of Authors

A

Annual

R

report

2014

I. LITA, SOCIETY OF AUTHORS, BASIC INFORMATION

LITA, Society of Authors, is a civil association of authors and other right holders registered by Ministry of Culture of the Slovak Republic under No. VVS/1-900/90-793. As of December 31 2014, it consists of 649 members. It operates in accordance with and under the Statutes approved by the Board of LITA, as well as licence No. 2/2004 for collective management of rights as amended by the decision of Ministry of Culture of the Slovak Republic No. MK-663/2010-70/6165 from May 11, 2010.

It exercises collective management of rights in accordance with 5th part of the Act 618/2003 Z.z. on the authors' right and related rights to authors' right (Copyright Act).

LITA represents authors of literary, dramatic, music-dramatic, choreographic, pantomimic, audiovisual works (with the exception of authors of music created for or used in an audiovisual work), works of photography and visual arts, architectural works and works of applied arts.

In year 2014, LITA represented on the basis of representation agreements 2479 Slovak right holders.

On the basis of reciprocal representation agreements with foreign societies of collective management of rights and mandates LITA represents a great number of right holders from all over the world when their works are used in the territory of the Slovak Republic.

In exercising compulsory collective management of rights in certain fields of use, LITA exercises rights for all right holders and distributes royalties and remuneration.

II. ORGANIZATIONAL STRUCTURE

■ 1. General Assembly

According to art. VII. clause 1 of the Statutes of LITA it is its highest body, which meets once in a two-year period. The next General Assembly meeting is to be held in year 2015.

■ 2. Board

According to art. VIII. clause 1 of the Statutes it is the highest body of LITA in the interim period between the General Assembly meetings.

In year 2014, the composition of the Board was as follows:

Marián Puobiš – Chairman, **Martin Porubjak** – Vice-Chairman

Eva Borušovičová, Mirka Brezovská, Judita Csáderová, Dušan Dušek, Elena Flašková, Kazo Kanala, Anna Šebestová, Ondrej Šulaj, Dušan Trančík, Elena Záhoráková – members, representatives of authors

Daniel Kollár – provisional member, representative of publishers

In year 2014 the Board met 8 times. At its meetings, the members discussed and approved fundamental issues regarding ways of exercising collective management of rights and protection of authors' rights in relation to

- collection of royalties and remuneration and current situation,
- issues of joint collection of royalties and remuneration for private copying and cable retransmission,
- collective licence agreements (CLA on public lending with Slovak National Library, CLA with RTVS, Radio and Television Slovakia, and TV Markíza and others).

The Board also

- approved LITA's financial plan for year 2014 and dealt with other financial management related issues and documents,
- made a decision, in compliance with the Distribution Rules, on the use of lapsed royalties and remuneration that could not be paid (on principle, these royalties were allocated for distribution to areas of use in which they were created), as well as on the dissolution of reserve funds.
- dealt with the issue of joint exercise of rights and collection in the area of



public transmission of works by means of technical devices (termination of an agreement with OZIS, effective from January 1, 2015 individual exercise of rights in this area),

- approved the plan of business trips abroad,
- approved LITA's partnership to the Slovak Film and Television Awards The Sun In A Net (Slnko v sieti).
- admitted new members,
- addressed issues related to the use of the Social and Cultural Fund, approved social benefit to a member and a financial contribution to the Slovak Film and Television Academy (The Sun In A Net),
- dealt with the preparation of the recodification of the Copyright Act.

■ 3. Supervisory Council

In accordance with art. X. clause 1 of the Statutes it is a supervisory body of LITA. In year 2014, the composition of the Supervisory Council was as follows:

Katarína Revallová – Chairwoman

Martin Kellenberger, Katarína Minichová – members

The Supervisory Council members attended meetings of the Board of LITA thus directly fulfilling their obligations resulting from the LITA Statutes.

■ 4. Executive bodies

At the head of the executive apparatus is the Director (art. XI of the Statutes), appointed, based on the result of the admission process, by the Board for a period of five years.

In 2014, **Mrs. Magdaléna Debnárová** acted as the director of LITA.

In 2014, there were 23 employees working in LITA in the following departments:

- secretariat,
- collective management and international relations department,
- licensing department,
- documentation and repartition department,
- economic department.

More detailed information available at <http://www.lita.sk/oddelenia/>.

III. ACTIVITIES OF LITA, SOCIETY OF AUTHORS

■ A. Main activities

1. Compulsory collective management of rights

LITA exercises compulsory collective management of rights in following areas:

- a) reproduction of literary, dramatic, music-dramatic, choreographic, audiovisual works, works of visual arts and photography, architectural works and works of applied arts for personal use,
- b) reproduction of literary, dramatic, music-dramatic, choreographic, audiovisual works, works of visual arts and photography, architectural works and works of applied arts by means of reprographic or other technological equipment,
- c) cable retransmission of literary, dramatic, music-dramatic, choreographic, audiovisual works, works of visual arts and photography, architectural works and works of applied arts,
- d) public distribution of copies of literary, dramatic, music-dramatic, choreographic, audiovisual works, works of visual arts and photography, architectural works and works of applied arts through lending,
- e) resale of original works of art,
- f) public distribution of copies of literary, dramatic, music-dramatic, or audiovisual works through lending for which appropriate remuneration is paid.

LITA exercises compulsory collective management of rights in its own name and on its own responsibility also for the right holders with whom it have not concluded any representation agreement. More details at <http://www.lita.sk/co-je-kolektivna-sprava>.

2. Voluntary collective management of rights

LITA exercises voluntary collective management of rights in following areas:

- a) public execution of literary, dramatic, music-dramatic or audiovisual works,
- b) communication to the public of literary, dramatic, music-dramatic, audiovisual works, works of visual arts and photography, architectural works and works of applied arts by any technical means excluding broadcasting, cable retransmission and making available,
- c) broadcasting literary, dramatic, music-dramatic, audiovisual works,



- works of visual arts and photography, architectural works and works of applied arts, including satellite broadcasting,
- d) public distribution of copies of literary, dramatic, music-dramatic, audiovisual works, works of visual arts and photography, architectural works and works of applied arts through letting,
 - e) making available of literary, dramatic, music-dramatic, audiovisual works, works of visual arts and photography, architectural works and works of applied arts,
 - f) public display of works of photography and visual arts, architectural works and works of applied arts,
 - g) reproduction of literary, dramatic, music-dramatic, audiovisual works, works of visual arts and photography, architectural works and works of applied arts,
 - h) public distribution of copies of literary, dramatic, music-dramatic, audiovisual works, works of visual arts and photography, architectural works and works of applied arts,
 - i) public distribution of copies of literary, dramatic, music-dramatic, or audiovisual works through letting for which appropriate remuneration is paid.

LITA exercises voluntary collective management of rights in its own name and on its own responsibility for the right holders with whom it has concluded a representation agreement.

More details at <http://www.lita.sk/co-je-kolektivna-sprava>.

■ B. Additional activities

1. Representation of right holders on the basis of mandate agreements of representation

In compliance with its Statutes LITA represents authors in exercising their property rights if also other than collective exercising of these rights is permitted. It regards concluding individual licence agreements with various users, especially in the following areas of use (of works):

- a) theater and other stage productions and related contracts for rental of music materials,
- b) reproduction of works by their publication in printed or photographic form,
- c) use of works for various purposes (for the purpose of processing to create typologically different work, e.g. agreements on the use of pre-existing works for the creation of audiovisual works, radio adaptation, using the works in production of various products, advertisement, etc.).



2. Settlement agreements

In case a work is used without consent from the right holder, LITA enters the process of settlement arrangement in the name of the author and concludes a settlement agreement with the users.

3. Deposit of Works

This LITA service related to the protection of authors' rights was requested by authors themselves. In case of a dispute, the deposit serves to demonstrate that a person handled a work as of certain date, which is particularly important in case a work is used illegally (without author's consent), or some other person passes it for his/her work. Yearly, LITA deposits an average of 95 objects and concludes a contract of deposit with the depositor.

More details at <http://www.lita.sk/uschova-autorskych-diel/>.

IV. OTHER ACTIVITIES OF LITA

■ LITA as a partner to The Sun In A Net Awards



In 2014, LITA became a partner to the Slovak Film and Television Academy Awards The Sun In A Net (Slnko v sieti) with a right to nominate and approve the nominees in the category „Exceptional contribution to Slovak cinematography“. Mr. Marián Puobiš, Chairman of the Board of LITA, presented the award in this category to one of the laureates and a member of LITA Mr. Dušan Dušek.

In relation to the partnership of LITA to The Sun In A Net Awards, the Board of LITA cancelled The Rudolf Sloboda Prize.

■ Recodification of the Copyright Act

Based on the nomination by the Minister of Culture of the Slovak Republic, director of LITA, Mrs. Magdaléna Debnárová, became a member of the temporary working group for the recodification of the Copyright Act at the Government Office of the Slovak Republic for Culture. The working group held its meetings from March to September 2014. The result of these meetings was a draft wording of the Copyright Act that was passed for the inter-ministerial commenting procedure at the end of the year.

The representative of LITA was an active participant at every meeting of the working group, as well as special meetings dedicated to selected topics – sub- working groups. In the course of the year another representative of LITA, Ms. Jana Vozárová joined in. When necessary, Ms. Lucia Miklasová participated at the meetings of the working group as well.



■ LITA public communication strategy

The Board of LITA approved public relations strategy focused on systematic communication with right holders, users, media and as well as general public. It is a long-term process whose goal is to build up and improve legal awareness about authors' rights and present LITA as a society that:

- protects and exercise authors' legitimate rights
- grants licences for the use of works in a way that enables users to carry out their activities and do business both legally and comfortably.
- enables for general public to legally access works that they come across in everyday life, that they read, listen to, watch. Works that educate them and are a source of cultural experience and entertainment.

Launch of the new modern website that offers not only basic information about LITA, but also about various types of use of works, acquiring licences, etc. was the first step in this process. The website was launched in December 2014 and is being updated on daily basis.

Gradually LITA will be pursuing also other activities aimed at basic goals of communication.

■ LITA – IFRRO conference



On October 1st, 2014, LITA organized an international conference entitled „*Text and Image Rights: What Is Their Future?*“

The aim of the conference was to provoke a debate on the future of text and image rights. In the past, these types of works were mainly used on paper. Nowadays, the most frequent way of their reproduction is the digital one. Conference featured panel discussions on topics such as reprographic and digital reproduction, public lending rights including e-lending, orphan works and out of commerce works.



Panelists:

Speakers from Slovakia:

- Anton Škreko, Jana Veselská – representatives of the DG Media, Audiovisual & Author's Rights department at the Ministry of Culture of the Slovak Republic
- Magdaléna Debnárova – LITA, Director
- Marek Timura – AT Computers
- Ján Kováčik - Slovak National Library, Project Manager
- Olga Ruppeldtová – author/translator
- Dáša Zvončeková – author/translator

Foreign speakers:

- Samantha Holman - Chair of IFRRO European Development Committee
- Rainer Just – VG Wort, Director
- Yngve Slettholm – Kopinor, Executive Director
- Kurt Van Damme - REPROBEL, Deputy Managing Director & Head Legal and International Affairs
- Olav Stokkmo – IFRRO, CEO
- Pierre-Olivier Lesburguères, IFRRO, Assistant Policy Advisor

Representatives of all the interested parties attended the conference (experts from the public, representatives of libraries, publishers, archives, galleries, other users of literary works and works of visual arts, rights holders and others).

Results of the conference became an important basis in the process of searching for particular solutions to the problems from everyday practice as well as in the legislation process of the copyright recodification aimed at securing the authors' economic interests as well as the widest possible access to the authors' works.

The conference was deemed successful by both local and foreign participants.

■ EDC meeting

On October 2, 2014, a meeting of the IFRRO European Development Committee took place in LITA with participation of 19 representatives from various European countries. The meeting was dedicated to the issues related to the exercising of reprography rights in various countries, including digital use of literary works by different users, exceptions from exclusive authors' rights, etc.

V. FOREIGN ACTIVITIES

LITA is a member of several international organizations associating collecting societies that represent the same or similar repertoire. It has a statute of

■ **a member of**

- CISAC (Confédération Internationale des Sociétés d'Auteurs et Compositeurs – International Confederation of Societies of Authors and Composers)
- IFRRO (International Federation of Reproduction Rights Organisations)
- SAA (Society of Audiovisual Authors)

■ **an observer within**

- EVA (European Visual Artists)

LITA signed up reciprocal representation agreements and mandates for different uses of different types of copyrighted works with individual foreign collective rights management societies and other organizations associating right holders.

Their list can be found at <http://www.lita.sk/zahranicna-spolupraca/>.

In 2014, employees of LITA made following business trips abroad:

- SAA – General Assembly, Council of General Policy, April 2014, Brussels (implementation of the directive regarding collective management of rights in individual European countries, exercising of rights in the area of cable retransmission)
- CISAC European Committee, April 2014, Vienna
- CISAC – International Council of Creators of the Graphic and Plastic Arts and of Photographers, May 2014, Amsterdam
- IFRRO European Group, Working Groups, June 2014, Athens
- Conference on the occasion of the Greek Presidency of the EU Intellectual Property and Digital Agenda in Europe, June 2014, Athens
- CISAC – Dramatic, Literary and Audiovisual Works Technical Committee, September 2014, Madrid
- SAA – Council of General Policy, October 2014, Brussels
- CISAC Communication Skills Workshop, December 2014, Budapest
- DILIA, Prague

Topics discussed at all the business trips included multilateral and bilateral relations between organisations of collective management of rights, exchange of information on key problems when exercising authors' rights in



various areas of use of works, impact of the European case-law on practice, implementation of the directive on collective management of rights, issues related to the prepared reform of the European copyright and other important issues related to the collective management of authors' rights.

■ LITA Social and Cultural Fund

LITA Social and Cultural Fund was established in compliance with the CIS-AC Declaration on collective management of authors' rights and based on reciprocal agreements of representation with foreign collecting societies. It has its own statute.

More details at <http://www.lita.sk/socialny-a-kulturny-fond/>.

As of 31.12.2014 the Fund account stated 87.860,13 €. In accordance with the statute of the Fund and based on the decision of the Board of LITA the Fund draw the following funds:

- social benefits.....3.000,- €
- cultural purposes..... 3,260,80,- €

VII. LITA ECONOMIC RESULTS

■ A. The Structure of Collection of Royalties and Remuneration (cash collection)

A.1 Compulsory collective management of rights

collected royalties and remuneration	year 2014 amount in euro	year 2013 amount in euro
cable retransmission	694 962	1 056 531
private copying	115 054	106 139
reprographic reproduction	888 377	328 444
public lending	302 465	315 153
resale of the original work of visual arts	93 457	104 247
total	2 094 315	1 910 514

Cable retransmission

The collection of royalties for cable retransmission is, based on the treaty of ALIANCE, carried out as a joint collection by SOZA for collecting societies LITA, OZIS, SLOVGRAM and SOZA.

Royalties collected in the area of cable retransmission represent 65,78% of the total collection in 2013 which was exceptionally large as a result of additional payments for the previous year of 2012 when a great number of cable operators, in connection to the group lawsuits being filed, did not pay royalties. These royalties were paid off in 2013 as a result of settlement agreements.

The collection in 2014 increased by 16,3% compared to the previous five years (2009-2013).

Private copying

In accordance with the Treaty of ISNA (collection center for fees paid), the joint collection for collecting societies LITA, OZIS, SLOVGRAM a SOZA is carried out by the last-mentioned. In 2014, the collection of remuneration in this area recorded a slight increase of 8,4%.

Increase in collection in this area should occur in 2015 (new commodities), but mainly since 2016 when the new Copyright Act comes into force.

Reprographic reproduction

In 2014, LITA recorded an increase of 170% in collection of remuneration in this area of use, which is a result of several essential arrangements. Mainly, it is a creation and consolidation of the collective management of rights department, which proceeds most consistently in relation to the obligated



persons when it comes to exercising remuneration rights in this area, including past periods.

The increase can also be attributed to exercising remuneration rights for other than classic analog devices (for ex. e-book readers).

Public lending

This method of use of works is carried out under the relevant legislation by concluding one collective licence agreement with Slovak National Library in the name of the entire library system of the Slovak Republic. Royalties depend on the number of the borrowed items. In 2014, the number of items borrowed in libraries was lower than in the previous year, which translated into remuneration decreasing by 4,1%.

Resale of the original work of visual arts (droit de suite)

If a work of visual arts is resold by auction houses, exhibition organizers, exhibition hall operators or other persons, authors of these works are under the provisions of § 19 of the Copyright Act entitled to compensation which accounts for a certain percentage of the purchase price. The percentage is set according to the level of purchase price.

In 2014, LITA recorded a decrease of 10,4% in collection in this area. The collection depends on the number of sales and the level of purchase price. More favorable development can be expected only after a change of legislation, i.e. since 2016, which will tackle the price thresholds currently set too high (right to compensation for the resale of the original work of visual arts depends on this price threshold setting).

Total collection of royalties and remuneration in the area of compulsory collective management of rights represented an increase of 9,6% compared to the year 2013, which is mostly due to the cash collection for reprographic reproduction.

Share of cash collection from abroad

Cash collection from abroad accounts for 2,12% of the total volume of the royalties and remuneration collection within the compulsory collective management of rights, majority of which is represented by the collection in Czech Republic. The percentage reflects the extent of the use of works by Slovak authors in foreign countries in case of the above mentioned methods of use.

A.2 Voluntary collective management of rights

collected royalties	year 2014 sum in euro	year 2013 sum in euro
communication to the public (TV and R broadcasting, retransmission)	449 201	479 565



Public transmission

Public transmission is a broad concept that includes, among other things, also radio and television broadcasting, further public transmission of works by means of technical devices (retransmission), making available, etc.

a) television broadcasting

Collection for the use of works in television broadcasting accounts for 72,9% of the collection for public transmission, out of which a share from RTVS represents 71,1%, the rest are royalties for commercial TV companies broadcasting.

Compared to 2013, we recorded a further decrease of 15,6% in this area of collection.

Yearly decrease in the cash collection in this area depends on the use of “archives”, that is audiovisual works created in times when it was not possible to conclude buy-out contracts or the practice of buy-out contracts was less frequent.

b) radio broadcasting

In 2014, the cash collection in the area of radio broadcasting decreased by 30%. Its level depends on the works actually broadcasted.

Reason for the low cash collection in this area is low tariffs. Not even intense negotiations managed to increase their level (almost 100% of works from LITA's repertoire are works broadcasted by RTVS; negotiations on licence terms did not bring an agreement regarding the tariffs adjustment in this area of use of works).

c) public transmission by means of technical devices (retransmission)

Compared to 2013, the collection increased by 163%, which is due to the royalties payment for the previous two years. If we average the payment, the increase would only be 31%, which means that in 2014 the desired level of cash collection was not reached. These were the reasons that led LITA to terminate the joint collection agreement with OZIS (Protective Association of Performers of Slovakia) as of December 31, 2014. Effective from January 1, 2015 LITA grants licences to users and collects royalties directly and in its own name.

Total collection of royalties in the area of voluntary collective management of rights decreased by 6,36% compared to the year 2013. The unfavorable trend is caused by the so called buyout practice in the audiovisual area, which LITA partially managed to eliminate through collection for public transmission by means of technical devices.

Share of cash collection from abroad

Cash collection from abroad accounts for 1,4% of the total volume of the royalties collected within the voluntary collective management of rights, and is represented by the collection in Czech Republic.



A.3 Representation of right holders on the basis of mandate agreements of representation

collected royalties	year 2014 sum in euro	year 2013 sum in euro
public performance	495 298	458 506
sale of copies of works (reproductive rights)	69 811	48 478
total	565 109	506 984

Cash collection in this area depends on the interest of right holders to use the services of LITA in the area where they can manage their rights themselves. The collection primarily consists of royalties for the works used in theater and other stage performances. In 2014, the decline in collection stopped for the first time and a slight increase of 8% has been recorded. Royalties collected based on contracts on production and sale of copies increased by 44%.

Total collection of royalties based on mandate agreements of representation increased by 11,46% compared to the year 2013.

Share of cash collection from abroad

Cash collection from abroad accounts for 8,46% of the total volume of the royalties collected based on mandate agreements of representation.

Total collection of royalties and remuneration in 2014

collected royalties	year 2014 sum in euro	year 2013 sum in euro
	3 108 625	2 897 063

In 2014, total collected royalties and remuneration increased by 7,3% compared to the year 2013.

B. Paid royalties and remuneration

paid royalties and remuneration	year 2014 sum in euro
local authors	1 511 746
foreign authors	837 714
total	2 349 460

In 2014, LITA paid almost 36% more royalties to authors compared to the previous year.



C. Administrative Costs

costs	year 2014 sum in euro
material consumption	4 736
energy consumption	6 226
repairs and property maintenance	25 570
travel expenses	4 590
representation expenses	2 079
other services	3 602
labor costs	368 626
statutory social insurance	126 633
taxes and fees	14 927
other costs	4 988
depreciation of small tangible assets	31 922
amortization of intangible assets	0
international organizations – membership fees	3 950
total costs	598 066
revenue	year 2014 sum in euro
use of works	517 425
services for right holders	1 941
rent for the musical material	2 183
interest	71 787
member contributions	8 238
total revenue	601 574

Profit for the year 2014 was positive in the amount of 3.508,- eur. Based on the decision of the Board, the difference was credited to the LITA bridge account set up to cover eventual losses in the future.

The average overhead expense of LITA in 2014 accounted for 17,37% of collected and paid royalties and remuneration.

The wording of the Annual Report of LITA for year 2014 was discussed by the Board at its meeting on 27th April 2015.



Marián Puoplis
Chairman of the Board

SPRÁVA NEZÁVISLÉHO AUDÍTORA

Pre výbor a vedenie autorskej spoločnosti LITA

Uskutočnil som audit priloženej účtovnej závierky LITA, autorská spoločnosť, Mozartova 9, Bratislava ktorá obsahuje súvahu k 31. decembru 2014, výkaz ziskov a strát za rok končiaci k uvedenému dátumu, a poznámky, ktoré obsahujú prehľad významných účtovných zásad a účtovných metód a ďalšie vysvetľujúce informácie.

Zodpovednosť štatutárneho orgánu za účtovnú závierku

Štatutárny orgán je zodpovedný za zostavenie tejto účtovnej závierky, ktorá poskytuje pravdivý a verný obraz v súlade so zákonom o účtovníctve č. 431/2002 Z. z. v znení neskorších predpisov a za interné kontroly, ktoré štatutárny orgán považuje za potrebné pre zostavenie účtovnej závierky, ktorá neobsahuje významné nesprávnosti, či už v dôsledku podvodu alebo chyby.

Zodpovednosť audítora

Mojou zodpovednosťou je vyjadriť názor k tejto účtovnej závierke na základe môjho auditu. Audit som vykonal v súlade s medzinárodnými audítorskými štandardmi. Podľa týchto štandardov mám dodržiavať etické požiadavky, naplánovať a vykonať audit tak, aby som získal primerané uistenie, že účtovná závierka neobsahuje významné nesprávnosti.

Súčasťou auditu je uskutočnenie postupov na získanie audítorských dôkazov o sumách a údajoch vykázaných v účtovnej závierke. Zvolené postupy závisia od úsudku audítora, vrátane posúdenia rizík významnej nesprávnosti v účtovnej závierke, či už v dôsledku podvodu alebo chyby. Pri posudzovaní tohto rizika audítor berie do úvahy interné kontroly relevantné na zostavenie účtovnej závierky účtovnej jednotky, ktorá poskytuje pravdivý a verný obraz, aby mohol navrhnúť audítorské postupy vhodné za daných okolností, nie však na účely vyjadrenia názoru k účinnosti interných kontrol účtovnej jednotky. Audit ďalej zahŕňa vyhodnotenie vhodnosti použitých účtovných zásad a účtovných metód ako aj primeranosti účtovných odhadov, ktoré urobil štatutárny orgán, ako aj vyhodnotenie celkovej prezentácie účtovnej závierky.

Som presvedčený, že audítorské dôkazy, ktoré som získal, poskytujú dostatočný a vhodný základ pre môj audítorský názor.


Názor

Podľa môjho názoru účtovná závierka poskytuje vo všetkých významných súvislostiach pravdivý a verný obraz finančnej situácie organizácie LITA, autorská spoločnosť k 31. decembru 2014, výsledku jej hospodárenia za rok končiaci k uvedenému dátumu v súlade so zákonom o účtovníctve.

Bratislava, 15. apríla 2015

KREDIT AUDIT, s.r.o.
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821 09 Bratislava




Ing. Milada Halásová
zodpovedný audítor
licencia SKAu č.046

Dodatok správy audítora

o overení súladu výročnej správy s účtovnou závierkou
v zmysle zákona č. 540/2007 Z. z. § 23 odsek 5

Štatutárnemu orgánu

LITA, autorská spoločnosť

I. Overil som účtovnú závierku organizácie LITA, autorská spoločnosť, Bratislava k 31. decembru 2014, uvedenú v prílohe od strany 15, ku ktorej som dňa 15.04.2015 vydal správu audítora a v ktorej som vyjadril svoj názor v nasledujúcom znení:

Názor

Podľa môjho názoru, účtovná závierka poskytuje vo všetkých významných súvislostiach pravdivý a verný obraz finančnej situácie organizácie LITA, autorská spoločnosť k 31. decembru 2014 a výsledku jej hospodárenia za rok končiaci sa k uvedenému dátumu v súlade so zákonom o účtovníctve.

II. Overil som taktiež súlad výročnej správy s vyššie uvedenou účtovnou závierkou. Za správnosť zostavenia výročnej správy je zodpovedný štatutárny orgán spoločnosti. Mojou úlohou je vydať na základe overenia názor o súlade výročnej správy s účtovnou závierkou. Overenie som vykonal v súlade s medzinárodnými audítorskými štandardmi. Tieto štandardy požadujú, aby audítor naplánoval a vykonal overenie tak, aby získal primeranú istotu, že informácie uvedené vo výročnej správe, ktoré sú predmetom zobrazenia v účtovnej závierke, sú vo všetkých významných súvislostiach v súlade s príslušnou účtovnou závierkou. Informácie uvedené vo výročnej správe na stranách 12 a 13 som posúdil s informáciami uvedenými v účtovnej závierke k 31. decembru 2014. Iné údaje a informácie, ako účtovné informácie získané z účtovnej závierky a účtovných kníh som neoveroval. Som presvedčený, že vykonané overovanie poskytuje primeraný podklad pre vyjadrenie názoru audítora.

Podľa môjho názoru účtovné informácie uvedené vo výročnej správe organizácie LITA, autorská spoločnosť poskytujú vo všetkých významných súvislostiach pravdivý a verný obraz o účtovnej závierke k 31. decembru 2014, a sú v súlade so zákonom o účtovníctve č. 431/2002 Z. z. v znení neskorších predpisov.

Bratislava, 5. mája 2015



Milada Halásová

Ing. Milada Halásová
zodpovedný audítor
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