



ANNUAL REPORT FOR 2020

I. DILIA

DILIA, theatre, literary, audiovisual agency, z.s., (“DILIA”) is an association of authors and other copyright holders. As association [“občanské sdružení”], DILIA was registered with the Ministry of the Interior in the Associations Register, registration date 13 September 1996, reg. no. II/s-OS/1-30 655/96-R. In the years following the registration, the Ministry of the Interior acknowledged amendments to DILIA Statutes and, in 2006, an extension of the association (DILIA) registered name. As of 1 January 2014, DILIA has been registered as a registered association [“zapsaný spolek”] administrated by the Metropolitan Court of Prague [“Městský soud v Praze”] under f. no. L 7695.

Under its Statutes, the authorisation for collective rights management granted by the Ministry of Culture of the Czech Republic (“MCCR”) and the issued trade licences, DILIA conducts business as a collective rights manager for authors and publishers, as its main activity, and operates as an agency and a sheets music publisher (dramatico-musical works), as its subsidiary activity.

The address of DILIA registered office is Krátkého 143/1, 190 00 Prague 9, and DILIA ID number is 65401875.

DILIA holds no property interest, whether directly or indirectly, in another legal entity and does not control, whether in whole or in part, another legal entity. As a long-term investment (financial asset) DILIA accounts for 10 % basic membership contribution in SAA – Society of Audiovisual Authors – in Brussels. The total acquisition price is EUR 4,957.87 of which 25 %, i.e. EUR 1,239.47 has been paid up.

As at December 31, 2020 DILIA had 340 members.

MAIN ACTIVITIES

DILIA main activity is collective rights management for authors and publishers (“Collective Management”). DILIA performs the role of a Collective management organisation pursuant to said authorisation by MCCR (as further specified below) in the areas defined by said

authorisation with respect to both domestic and foreign entities. The main activity of DILIA is a non-profit activity.

In practice, Collective Management mainly includes:

- concluding agreements on voluntary collective rights management with authors and registering authors’ and other copyright holders’ works for Collective Management;
- concluding collective agreements with rights users;
- concluding reciprocal agreements with foreign partners (Collective Management Organisations);
- collecting and distributing royalties and other copyright remunerations to copyright holders;
- licensing of orphan works.

On 10 June 2020, General Meeting approved the creation of DILIA Social Fund for the provision of social grants to authors facing difficult life situations. The Fund is created, and the money for it designated, by General Meeting and managed by the Supervisory Board in accordance with the rules set by General Meeting.

SUBSIDIARY ACTIVITIES

DILIA subsidiary activities, conducted by DILIA in support of its main activity and economical management of its assets, include:

- acting as an intermediary for trade and services, in particular, but without limitation, the ‘cultural agency’ of representing and acting on behalf of rights holders;
- publishing;

- lease and lending of chattels, especially orchestral materials of dramatico-musical works;
- wholesale and retail activities;
- lease of real estate.

DILIA conducts its subsidiary activities under the relevant trade licenses and performs all these activities vis-à-vis both domestic and foreign entities and, while it specializes, as an agency, in theatre, literature and media (incl. radio and TV broadcasting, internet etc.) and publishing, renting and lending of musical sheets (dramatico-musical works), it is also active in other areas of copyrighted works use.

AUTHORS AND OTHER COPYRIGHT HOLDERS REPRESENTED BY DILIA

Currently, DILIA associates and represents the authors of:

- literary, scientific and cartographic works;
- dramatic works;
- dramatico-musical works;
- choreographic works;
- pantomimic works;
- audiovisual works;
- Czech dubbing of foreign audiovisual works.

The 'other copyright holders', represented by DILIA, are primarily authors' heirs and publishers (further also referred to as "authors" or "copyright holders").

8 876 Number of authors/heirs represented by DILIA / registered in DILIA collective rights management register as at December 31, 2020.

396 Number of publishers registered in DILIA collective rights management register as at December 31, 2020.

4 922 Number of authors represented by DILIA as an agency as at December 31, 2020.

The above numbers do not include foreign authors/copyright holders represented on the basis of reciprocal or other agreements.

MCCR AUTHORISATION FOR COLLECTIVE RIGHTS MANAGEMENT AND DILIA INTERNAL REGULATIONS

DILIA performs the role of collective rights management organisation under Sec 96 et. seq. of Act No. 121/2000 Sb., on Copyright, as amended ("Copyright Act"), and the authorisation granted by the Ministry of Culture of the Czech Republic.

DILIA performs Collective Management on the basis of the following decisions adopted by MCCR:

- ref. no. 380/1/2001 dated 5 November 2001;
- ref. no. 6860/2003 dated 6 May 2003;
- ref. no. 7641/2005 dated 27 May 2005;
- ref. no. 380/2001 dated 3 June 2005;
- ref. no. 5361/1/2005 dated 30 December 2005;
- ref. no. 10334/2006 dated 27 October 2006;
- ref. no. 8881/2006 dated 31 October 2006;
- ref. no. 380/2/2001 dated 6 November 2006;
- ref. no. 12228/2008 dated 18 December 2008;
- ref. no. 18975/2008 dated 18 December 2008,
- ref. no. 4590/2009 dated 14 April 2009;
- ref. no. MK 40252/2011 OAP dated 5 August 2011;
- ref. no. MK 40255/2011 OAP dated 5 August 2011;
- ref. no. MK 40254/2011 OAP dated 11 August 2011.

DILIA binding internal regulations are:

- DILIA Statutes – DILIA constitution last amended by General Meeting dated 10 June 2020. An amendment to the Statutes was the General Meeting decision dated 6 April 2014 and transforming DILIA legal form from an civic association ["občanské sdružení"] to a registered association ["zapsaný spolek"] as well as changing DILIA registered name to "DILIA, theatre, literary, audiovisual agency, z.s.". The new registered name was registered, to comply with the new Civil Code requirements, in the Register of registered associations administrated by the Metropolitan Court of Prague, section L, file no. 7695, by resolution dated 26 November 2014. A large amendment to DILIA Statutes was adopted by DILIA General Meeting resolution dated 4 May 2016 making DILIA Statutes fully compliant with the new applicable legislation, i.e. Act No. 89/2012 Sb., the new Civil Code. An amendment to DILIA Statutes was

adopted by DILIA General Meeting resolution dated 25 April 2017 making DILIA Statutes fully compliant with amended Act No. 121/2000 Sb., Copyright Act. The last amendment adopted by 2020 General Meeting introduced rules for distance voting.

- Organization Rules specifying DILIA organizational structure and activities which are regulated under Article 5 of the Statutes and issued by the Executive Director after approval by the Supervisory Board.
- DILIA Distribution Rules comprising the basic rules for the distribution of author/copyright holder remunerations collected by DILIA in the performance of the Collective Management. The Distribution Rules were approved by DILIA General Meeting dated 9 April 2003 and amended by subsequent General Meetings. The last amendment was approved by the General Meeting resolution dated 24 April 2019.

ORGANIZATIONAL STRUCTURE

GENERAL MEETING

The General Meeting is DILIA supreme body; it consists of DILIA members of the association and is convened at least once a year. The General Meeting powers are defined under the Statutes and include, in the main: election of the Supervisory Board, approval of the DILIA Statutes and relevant amendments, Distribution Rules and relevant amendments, annual accounting and distribution of the author remunerations collected through Collective Management, annual financial statements, including use of special purpose reserves, distribution of profit from the subsidiary activities and DILIA Budget, etc.

SUPERVISORY BOARD

The Supervisory Board is mainly the DILIA supervisory body. The Supervisory Board is elected by General Meeting for five years and it has ten members and four substitute members. It elects the Chairman and two Vice Chairmen from among its members. The Supervisory Board is responsible for comprehensive regular supervision of DILIA activities and management, including, but not limited to: appointment and removal of DILIA Executive Director, fixing his or her remuneration, including any and all benefits, advantages and other incomes that he or she receives; monitoring of the activities and the discharge of the duties by the Executive Director and other DILIA executives (incl. checking the implementation of the decisions adopted by the General

Meeting); and approval of acquisition, sale or pledging of DILIA real estate property and approval of other operations with DILIA assets for which such approval is required under the Statutes, etc.

DILIA General Meeting dated 4 May 2016 elected, in compliance with the Amended Statutes, new Supervisory Board with the following composition:

MEMBERS:

- Vadim Petrov – Chairman
- Šimon Pellar – Vice Chairman
- Zdeněk Zelenka – Vice Chairman
- Jiří Blažek
- Marek Epstein
- Hana Linhartová
- Petr Markov
- Vladimír Michálek
- Roman Ráž
- Karel Smyczek

SUBSTITUTE MEMBERS:

- Libor Dvořák
- Josef Hanuš
- Jan Vedral
- Edgar Dutka

Supervisory Board Member, Mr Jiří Blažek, died in August 2018. In accordance with DILIA Statutes, he was replaced by first Substitute Member, Mr Libor Dvořák, as of September 2018. Supervisory Board Chairman, Vadim Petrov, died on 7 December 2020. In accordance with DILIA Statutes, he was replaced by third Substitute Member, Jan Vedral, as of January 2021. The Supervisory Board elected Marek Epstein as a new Chairman.

EXECUTIVE DIRECTOR

DILIA Executive Director is a statutory officer representing DILIA in all affairs except all the powers that are reserved for the General Meeting or the Supervisory Board under DILIA Statutes. The Executive Director is appointed and removed by the Supervisory Board, and is responsible to the Supervisory Board and the General Meeting.

Executive Director: Jiří Srstka

EXECUTIVE DIRECTOR



Jiří Srstka

SUPERVISORY BOARD



Vadim Petrov
Chairman



Šimon Pellar
Vice-Chairman



Zdeněk Zelenka
Vice-Chairman



Libor Dvořák



Marek Epstein



Hana Linhartová



Petr Markov



Vladimír Michálek



Roman Ráž



Karel Smyczek

DILIA APPARATUS

DILIA Apparatus comprises of the following departments: Collective Management, Agency, Accounting Department and Legal Department. The Organizational Board chart is attached as Schedule to this Annual Report.

DILIA EMPLOYEES

The average adjusted number of employees in 2020: 46 people Average unadjusted number of employees (physical entities) in 2020: 50 people.

In 2020, the Employee Remuneration System prescribed by DILIA internal regulations was adhered to. The bonuses paid out to employees make them directly interested in the collection rate accomplished by DILIA.

EXPERT COMMITTEES

Under Article 18 of the Statutes (and Article 14 of the Amended Statutes), DILIA currently has two formed and operating expert committees:

- Distribution Committee
 - Creative Committee
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DISTRIBUTION COMMITTEE

The Distribution Committee is elected by the Supervisory Board from among its members on an ad hoc basis, the Executive Director and the Collective Management Director taking part in all sessions. Its main activity consists in performing a check of works submitted for registration to DILIA Collective Management and deliberating related disputes. In 2020, the Committee received no request for dispute resolution.

CREATIVE COMMITTEE

The Creative Committee is composed of members appointed by the Supervisory Board who are authors in the relevant creative fields, and they participate in the preparation of proposed Distribution Rules, and/or amendments to it, for DILIA General Meeting. In 2020, the Creative Committee held no session as no amendments to the Distribution Rules are planned.

II. MANAGEMENT AND ECONOMIC RESULTS IN 2020

INTRODUCTION

The year 2020 was a turbulent year for DILIA, as well as society at large, as compared to the previous years which were rather calm and peaceful and saw a continuous, linear development. The impacts on DILIA were twofold – firstly, changes in the economy, activities and organization forced directly by the pandemic and, secondly, changes that were anticipated and prepared for a long time but were precipitated by the pandemic situation. Below we summarize the issues with the most significant impact on DILIA in 2020.

Naturally, most of these changes were predicated on the declaration of the State of Emergency and the related governmental measures which impacted DILIA directly or indirectly.

The economic impact of the emergency measures and the epidemiological situation is covered in details and numbers below; generally, DILIA saw a loss of the licensing income in several key areas of its activities. In Collective Management, the most affected area was the licensing of TV and Radio broadcast in public spaces, i.e. restaurants, hotels and, broadly, the field of services. In cooperation with the National Library of the Czech Republic and publishers, DILIA was forced to attempt to deal with the impact of the epidemiological measures on public libraries. In Agency activities, the most severe impact was on theatres the mandatory closure of which led to the largest drop in collection but, at the same time, the largest increase in online use licensing.

The increase of online use licensing is one of the side effects of the pandemic crisis. Nevertheless, it needs to be noted that this side effect is somewhat ambivalent for DILIA since the increase in the volume of these licensing deals and contracts lags far behind the increase in collection. Or, in other words, the rise of digital use and, thereby, digital licensing is far from covering the loss of the licensing income from traditional sources.

In addition, DILIA (and the represented authors) decided to be supportive and responsible in the midst of the crisis and the countrywide lockdown and endeavoured to make the works accessible to the public along alternative routes mostly free of charge or charging only the necessary costs (cf. for example theatrical performances streaming, making of digitized books accessible by public libraries et al.). As far as authors were concerned, DILIA mainly focused on expedited distribution of the remunerations (Collective Management) and it was accomplished in the shortest possible time. In addition, DILIA provided extensive consultancy and information service regarding the relevant State Relief Programmes (especially COVID – Culture 1 to 3).

Yet another response to the crises, even if based on a longer-term intention of DILIA, was the creation of the Social Fund to aid authors facing difficult life situations immediately after 2021 General Meeting.

This is the summary of the direct impacts of the epidemiological crises on the economy and activities of DILIA. Other consequences of the corona crises, which so greatly affected the year 2020, concerned changes in the organization and operation of DILIA Apparatus.

Amendments to the Statutes and the General Meeting Rules of Procedure were prepared and approved by General Meeting which will allow members to participate and vote online, followed by the development of the necessary software solutions. During the State of Emergency and the related workplace restrictions, the 'home office' model was applied as broadly as possible with an emphasis on maintaining DILIA's operation as smooth and efficient as possible and complying with all the governmental measures and restrictions.

Another of the blows taken by DILIA during the unhappy year 2020 was the death of Prof. Vadim Petrov, the Chairman of the Executive / Supervisory Board for many years, who, by the strength of his personality, helped steer DILIA for the long period of 20 years. Honour to his Memory.

REPORT

DILIA activities, as well as its accounting system and tax regime, are divided into two separate segments that are transparently set apart:

- main activity – collective rights management performed under the MCCR authorisation as a non-profit activity;
- subsidiary activity – for-profit activities, in particular the agency activities including publisher activity and lease of non-residential premises.

The annual accounts for 2020 have been prepared in accordance with the applicable rules and in accordance with the accounting principles set out in Sec 18 of Act No. 563/1991 Sb., On Accounting, in accordance with Decree No. 504/2002 Sb., as amended, and in accordance with CAS for accounting entities whose main activity is not commercial.

COLLECTIVE MANAGEMENT

The collection of fees in 2020 was performed in the areas and within the extent as regulated by the applicable laws and the MCCR authorisation, separately in several categories on the basis of whether the fees relate to the use of rights under compulsory or voluntary Collective Management, the manner of use of the copyrighted works and the accuracy of identification of the copyright holders.

This categorization is important for both collection and distribution of the fees to the authors and rights holders in compliance with the Distribution Rules.

As far as the accounting and disbursement of the fees are concerned, the most important factor is how accurately the copyright holder has been identified at the time of the copyright protected work use. According to the accuracy of the identification, the authors/copyright holders' remuneration is categorized as follows:

A. Identifiable fees (specific remuneration)

Collected fees are linkable to the use of specific works, on the basis of information provided by the users, and their authors are thus accurately identified. The remuneration belongs to identified authors/

copyright holders of specific works. These are primarily fees for the use of works via radio broadcast and identifiable fees received from foreign collective management organisations.

B. Unidentifiable fees (non-specific remuneration)

Collected fees are non-linkable to the use of specific works. These are, for example, fees for the use of works via cable retransmission in the Czech Republic, fees received from the importers of copiers and printers etc. These are distributed in accordance with the Distribution Rules of DILIA.

In general, the remunerations based on unidentifiable fees are distributed among the copyright holders separately by income categories based on fee source, i.e. according to the kind of the collectively managed right and, where applicable, according to the type of the copyrighted works:

DILIA distributes the remunerations in accordance with its Distribution Rules: non-specific remunerations are distributed by categories on the basis of the fee sources as detailed in the Distribution Rules after approval of income distribution by DILIA General Meeting once per year by 30 August of the year following collection; specific remunerations are disbursed to the entitled copyright holders usually within 3 months after the end of the calendar month in which DILIA receives the relevant fees.

DILIA enters into contracts with rights users (or associations of users or the National Library of the Czech Republic which represents users under the 'Libraries Act') using protected works in the same or similar manner, on equal terms and on an objective basis, whereby DILIA:

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- grants licences to users to use the works for works over which DILIA performs collective rights management;
 - agrees on fees and the manner of payment of the fees by users under Sec 97d(1)(b) Copyright Act and supervises compliance; or
 - agrees on the manner of payment of the fees prescribed by this Act with users pursuant to Sec 98 et seq. Copyright Act.

In 2020, DILIA did not refuse to grant a licence to any applicant.

In 2020, DILIA created a Social Fund. The Social Fund was approved by General Meeting on 10 June 2020 and it is regulated by the Collective Management Income Withholding for Social Services (i.e. for the benefit of the Social Fund) Rules and the general rules for the provision of social services approved at the same General Meeting. The funding will come from the Collective Management distributions for 2020 in 2021.

ECONOMIC RESULTS OF COLLECTIVE MANAGEMENT

FEES COLLECTED UNDER COMPULSORY COLLECTIVE RIGHTS MANAGEMENT IN 2020

A. Fees for the use of works retransmitted via cable TV in the Czech Republic

Fees collected from the operators of cable TVs.
GROSS COLLECTION: CZK 26,453,643.67

B. Fees from the manufacturers and importers of copiers and printers

Compensation fees collected from manufacturers and importers of copiers and printers on the basis of the copyright holders' right to fair remuneration with respect to reproduction of printed works for private use. The collected fees are distributed in accordance with Sec 99e(2) Copyright Act as follows:

- 45% to authors of published literary works, incl. scientific and cartographic works
- 15% to authors of graphic art works
- 40% to publishers of published works

GROSS COLLECTION: CZK 23,588,380.00

In accordance with the cited law provision, 15 % of the collected fees are transferred for graphic art works' copyright holders to collective management organisation OOA-S on the basis of semi-annual accounts and in accordance with the agreement between DILIA and OOA-S. In 2020, CZK 3,538,257.00 was disbursed in accordance with the Copyright Act

and the Agreement. The expenses for collection are contractually set as 20% of the collected amount, i.e. CZK 707,651.40.

C. Fees from the operators of paid-for copy services in the Czech Republic

Compensation fees collected from providers of paid-for copy services on the basis of the copyright holders' right to fair remuneration with respect to reproduction of printed works for private use. The collected fees are distributed in accordance with Sec 99e(2) Copyright Act as follows:

- 45% to authors of published literary works, incl. scientific and cartographic works
- 15% to authors of graphic art works
- 40% to publishers of published works

GROSS COLLECTION: CZK 2,553,552.86

Per the quoted law provision and agreement, 15 % of the collected fees are transferred for graphic art works' copyright holders to collective management organisation OOA-S on the basis of semi-annual accounts and in accordance with the agreement between DILIA and OOA-S.

In 2020, CZK 383,032.93 was disbursed in accordance with the Copyright Act and the Agreement and the expenses for collection were CZK 76,606.59.

D. Fees from manufacturers and importers of audio and audiovisual devices that can be used for copying of works and manufacturers and importers of blank record carriers

Compensation fees collected from the above entities on the basis of the copyright holders' right to fair remuneration with respect to reproduction of works recorded on audio or audiovisual carriers for private use. These fees are collected for the copyright holders represented or registered by DILIA by collective management organisation OSA. The Gross Collection transferred in accordance with the Copyright Act and the agreement by the collective management organisation OSA equalled in 2020 to a total of CZK 26,943,019.90 divided as follows:

- audio recording devices and carriers CZK 3,971,169.10
- audiovisual recording devices and carriers CZK 18,259,634.30
- other recording devices and carriers CZK 7,705,885.38

and the counted expenses for collection from OSA (10 %):

- audio recording devices and carriers CZK 397,116.91
- audiovisual recording devices and carriers CZK 1,825,963.43
- other recording devices and carriers CZK 770,588.54

E. *Fees from the entities obliged to pay a charge for renting out originals or copies of audio visually recorded works*

Fees collected from video/DVD rental shops. These fees are collected for the copyright holders represented or registered by DILIA by the collective management organisation OSA pursuant to the agreement dated 11 December 2008, as amended.

GROSS COLLECTION: CZK 8,733.66, adjusted for OSA's expenses related to the collection.

F. *Fees for public lending of originals or copies of published works*

These fees are paid, on behalf of the obliged persons listed in Sec 37(1) Copyright Act (libraries, archives, museums, galleries, schools, universities and other not-for-profit schooling and educational institutions), by the State via National Library of the Czech Republic once per year.

GROSS COLLECTION: CZK 12,387,204.00

G. *Fees from compulsory collective rights management from foreign partners*

Fees collected for the use of Czech authors' works abroad and transferred to DILIA by its foreign partners on the basis of reciprocal agreements.

The total sum received from abroad in 2020 was CZK 11,805,686.52.

FEES COLLECTED UNDER EXTENDED OR VOLUNTARY COLLECTIVE RIGHTS MANAGEMENT IN 2020

A. *Fees for the use of works via radio broadcast and for electronic reproduction and online streaming*

Royalties (specific remuneration) collected for the use of previously published works via radio broadcast stations (spoken word) which DILIA has collective agreements with, and via radio stations website by online streaming.

GROSS COLLECTION: CZK 12,905,914.27

B. *Fees for making works available to the public through TV sets at publicly accessible places*

Fees collected from entities that use copyrighted works within their premises via TV broadcast (restaurants, hotel common spaces, train/bus stations etc.). These fees are collected for the copyright holders represented or registered by DILIA by the collective management organisation OSA.

The Gross Collection for this type of TV broadcast was CZK 17,699,510.40 whereas the fees for DILIA were CZK 19,868,794.06 and expenses for collection from OSA amounted to 11.65 %, resp. 11.03 %, namely CZK 2,169,283.76.

C. *Fees for public lending of audio recordings*

Fees (non-specific remuneration) collected on behalf of collective management organisations OSA, DILIA and INTERGRAM by INTERGRAM on the basis of the collective agreement between said collective management organisations and the National Library ("NL CR").

The Gross Collection transferred by INTERGRAM in 2020 was CZK 502,130.04.

D. *Fees for live non-theatrical performance of literary works*

Fees for the use of literary works by live non-theatrical performance which does not aim at achieving a direct or indirect economic or business benefit collected from the National Library and the Czech Centres for their public readings of copyright protected works.

GROSS COLLECTION: CZK 40,500.00

E. *Fees for electronic reproduction and making works available to the public via the Internet and/or electronic mail*

Royalties (specific remuneration) for the use of works via digital document delivery (DDD) service provided by libraries collected from libraries that provided this type of service in 2020 on the basis of a collective agreement between DILIA and the National Library.

GROSS COLLECTION: CZK 7,105.00

F. *Fees for electronic reproduction of works, their display on library terminals and for making works available to the public via libraries*

In 2020, DILIA entered into a collective agreement for the use of copyrighted works by performance of their reproductions in the National Digital Library's database, their use by display on library terminals and remote display, with the National Library of the CR, on the basis of which the libraries are allowed, for an agreed fee, to use such works.

GROSS COLLECTION IN 2020: CZK 17,503,330.50

FEES COLLECTED UNDER COLLECTIVE RIGHTS MANAGEMENT OF ORPHAN WORKS IN 2020

DILIA administers collective rights management of orphan works in accordance with Sec 103 Copyright Act. The Gross Collection for the use of orphan works on the basis of executed licence agreements was CZK 97,429.65 in 2020.

Specific remunerations for radio broadcast and remunerations based on fees collected from abroad are disbursed on an on-going basis and the cost of performance from these sources is reflected in the collective management income in the form of 10 % overhead deduction.

In the disbursement accounting process, DILIA as a collective rights manager, abides by its statutory duties to create its statutory reserves pursuant to Sec 8 of the DILIA Distribution Rules which serve as a fund to compensate the claims of authors that can prove that their copyrighted works were used within three preceding years after-the-fact.

The amount of CZK 8,292,094.47 was transferred to the Collective Management statutory reserves in 2020, in compliance with the approved regular distribution for 2019 (executed in May 2020) and categorized by income source (CZK) as follows:

Cable retransmission, TV broadcast, 85% video devices+carriers	3 398 751.29
Reprography/authors	1 434 380.91
Reprography /publishers	1 275 005.26
Audio devices+carriers	786 447.50
National Library of the Czech Republic – lending	1 320 430.16
15% video devices+carriers	47 649.43
Public readings, DDD	29 429.92
TOTAL	8 292 094.47

This fund serves exclusively for application of justified claims of authors/right holders collective management Distribution of remunerations.

In 2020, the amount of CZK 5,643,588.17 was used to cover additional claims and distributions and the 2019 budget was adjusted for unused provisions of CZK 2,452,903.93.

The total Collective Management statutory reserves as at December 31, 2020 are reported to be CZK 32,069,253.44.

COLLECTIVE MANAGEMENT ECONOMIC DATA (TABLES)

COLLECTIVE MANAGEMENT (“CM”) – COSTS AND REVENUES FOR 2019 AND 2020 (THOUSAND CZK)

Item costs	2019	2020
Consumption of raw materials	206	192
Power consumption	154	163
Repair and maintenance of property	27	11
Travel	83	9
Representation	7	7
Service	1,367	1,166
Staff costs	13,643	12,360
Social costs	268	265
Taxes and fees	270	87
Other operating expenses	83	149
Depreciation	335	238
Other financial expenses	121	191
Contributions to international organizations	262	325
EXPENSES	16,826	15,163
INCOME	3,854	4,521
COSTS OF PERFORMANCE CM (non-specific)	12,972	10,642

Expenses disclosed as collective administration expenses only relate to collective administration from all sources and are partially offset by earned income. The annual remunerations distributed to authors are reduced by these expenses less this income.

Acquisition of long-term and short-term assets, especially technical equipment (servers, computers, printers, photocopiers and software), is recognized as a depreciation expense in the Collective Management.

In 2020, the total cost of performance of collective management was at the rate of 9.94 %. In the annual distribution of non-specific remunerations, the cost of this performance calculated at CZK 10,642,064.26 is paid equally from all sources, in 2020 at the rate of 8.59 % from the collections assigned to this distribution.

CM DISTRIBUTION FOR 2020 - SUMMARY APPROVED BY DILIA GENERAL MEETING (CZK)

Gross collection for distribution	123,937,820.10
CM expenses	-10,642,064.26
VAT on CM expenses	-2,234,833.49
Collection for 2020 – net for distribution	111,060,922.35
Statutory provisions	-5,550,913.17
Statutory Social Fund	-987,660.07
Clearing of unused provisions	4,559,989.90
Net remunerations for disbursement for 2020	109,082,339.00

CM – COLLECTION FOR 2020 (CZK)

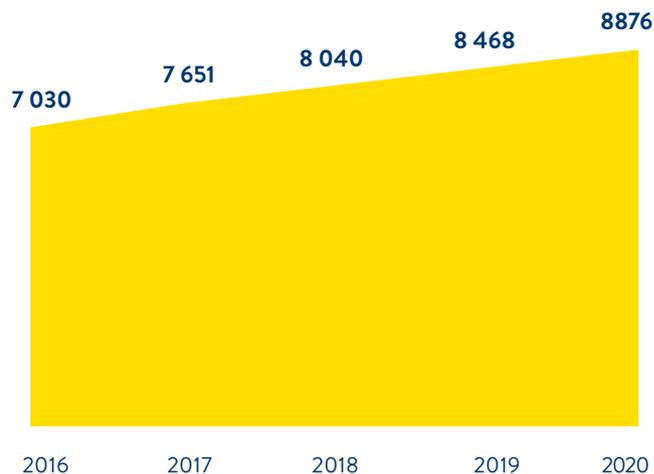
Income – cable TV	26,453,643.67
Income – reprography	23,588,380.00
Income – paid-for copy services	2,553,552.86
Income – National Digital Library	17,503,330.50
Income – audio devices, carriers	3,574,052.19
Income – video devices, carriers	16,433,670.87
Income – other recording devices, carriers	6,935,296.84
Income – audio carriers rental	502,130.04
Income – video rental shops	8,733.66
Income – lending in libraries (NL CR)	12,387,204.00
Income – public readings (NL CR)	40,500.00
Income from abroad	11,805,686.52
Income – TV broadcast	17,699,510.40
Income – DDD	7,105.00
Income – internet radio stations	172,000.00
Income – specific remuneration-radio	12,733,914.27
Total Collection for 2020	152,398,710.82
CM of orphan works in 2020	197,429.65
DILIA CM – Total Collection for 2020	152,596,140.47

COLLECTIVE MANAGEMENT ECONOMIC DATA AND DATA ON REPRESENTED AUTHORS (CHARTS)

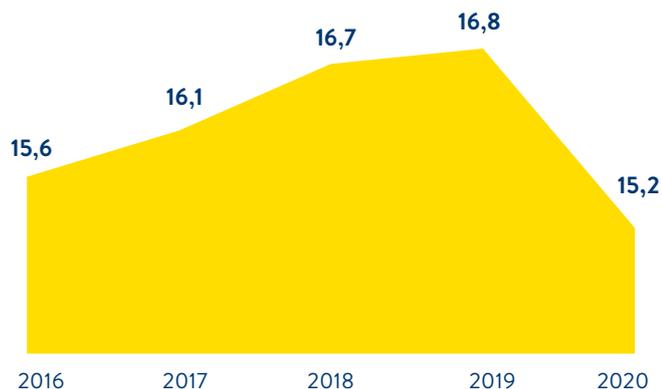
CM COLLECTION OVER THE LAST 5 YEARS (MILLION CZK)



AUTHORS AND OTHER COPYRIGHT HOLDERS
REPRESENTED OVER THE LAST FIVE YEARS (CZK)



CM EXPENSES OVER THE LAST 5 YEARS (MILLION CZK)



AGENCY

The Agency is a substantial and important DILIA subsidiary activity, in addition to Collective Management, and consists in the licensing of copyrighted works (for so-called 'grand rights') that DILIA traditionally represents on the basis of contracts of mandate with rights holders acting on their behalf.

The Agency focuses primarily on:

- representing copyright holders under agency agreements where DILIA, as the agent, represents the copyright holders, as the principals-at-law, in the granting of authorizations to the use of their copyrighted works (licensing);
- representing mainly copyright holders of dramatic, literary, dramatico-musical and audiovisual works, including audio visually used works; however, DILIA representation is in no way limited by the type of the work;
- representing performing artists under agency agreements, mostly in the field of live theatrical performance and audio vision;
- acting as a publisher of musical materials (sheet music) for dramatico-musical works which it leases for live performances, or other uses, and brokering the hire of musical materials (sheet music) from other publishers from the Czech Republic and from abroad.

As DILIA Organizational Board shows, representation and other activities are divided by the type of work and the Agency is structured into specialized departments:

- Literary Department
- Media Department
- Theatre Department
- Music Department

Faced with the consequences of SARS-CoV-2 Coronavirus Pandemic, the Agency focused on maximum overhead and payroll cost saving to maintain the existing number of employees in 2020. The available economic data were regularly evaluated. The planned raise of employee compensations did not take place in 2020, expenses were cut by cancelling business travel abroad, maintaining the cost of repair of property to the necessary minimum etc. The anticipated income reduction was caused by the pandemic consequences in the sphere of culture – especially the closure of theatres for most of 2020.

DILIA took advantage of some of the public programmes for cost saving or compensation, specifically the programmes Antivirus C and Covid-Culture 2.

Even when experiencing economic pain in 2020, DILIA did realize the planned agenting projects focusing primarily on young authors of dramatic works, both domestic and foreign. The agenting projects are funded from DILIA Special Purpose Reserve created from the Agency's net income after taxation.

AGENCY / OTHER SUBSIDIARY ACTIVITIES ECONOMIC DATA

All the revenues and expenses are monitored in accordance with the Agency organizational structure:

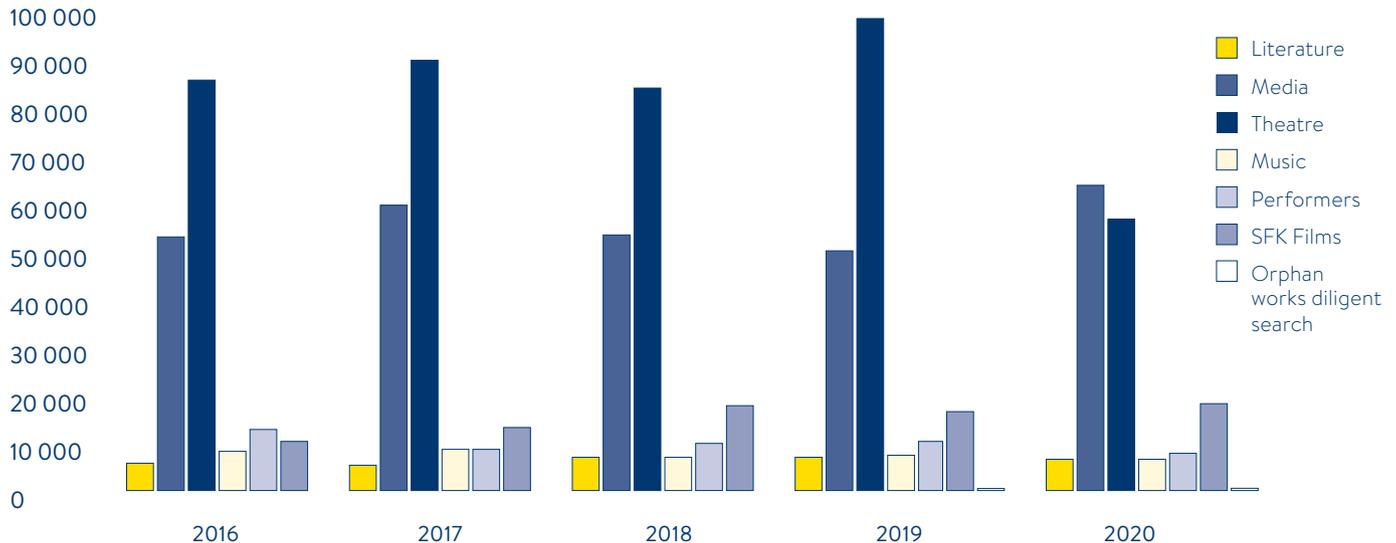
- Literary Department
- Media Department
- Theatre Department
- Music Department
- DILIA Management, other overhead

The planned total collection for 2020, as prepared by the Supervisory Board in February 2020, was CZK 184,550,000. In April 2020, in response to the adopted Pandemic Crisis Measures, the plan was adjusted to CZK 138,450,000 and this sum was approved by General Meeting in June 2020.

The actual Gross Collection disclosed for 2020 was CZK 156,648,752.34 in total which represents 84% of the Gross Collection for 2019. An important part of this income derives from representation of authors and performing artists in the production and use of their audiovisual works.

The fees collected for the represented copyright holders are disbursed to them on an ongoing basis. DILIA charges an agency authorisation ranging from 5 to 15 % under the executed agency agreements. The revenues from the lease of musical sheets (dramatico-musical works) are included in the total collections.

DILIA – THE AGENCY COLLECTIONS OVER THE LAST FIVE YEARS (THOUSAND CZK)



AGENCY NET INCOME IN 2020 (PER DEPARTMENT)

AGENCY NET INCOME in 2020 (per department)	
Literature	CZK 6,523,703.44
Theatre	CZK 55,358,557.47
Media	CZK 62,422,368.14
Music	CZK 6,635,527.99
Performers	CZK 7,790,103.53
SFK Films	CZK 17,802,991.77
Orphan works diligent search	CZK 115,500.00
TOTAL	CZK 156,648,752.34

THEATRE
55,358,557.47

SFK FILMS
17,802,991.77

PERFORMERS
7,790,103.53

LITERATURE
6,523,703.44

MUSIC
6,635,527.99

MEDIA
62,422,368.14

**ORPHAN WORKS
DILIGENT SEARCH**
115,500.00

DILIA NET INCOME – THE AGENCY AND OTHER COMMERCIAL ACTIVITIES FOR 2020 COMPARED TO 2019 (THOUSAND CZK)

ITEM	TOTAL in 2019	TOTAL in 2020
Consumption of raw materials	316	241
Consumption of energy	239	241
Repair and maintenance	57	138
Travel	52	7
Representation	53	32
Service	1,458	1,204
Staff costs	17,777	16,449
Social costs	424	419
Taxes and fees	106	27
Foreign exchange losses	145	269
Other costs	864	427
Legal provision formation	0	7
Net value of assets disposed of	0	0
Depreciation	655	456
Corporate income tax	309	252
TOTAL COST	22,455	20,169

Revenues from services	21,569	17,562
Theatrical texts	0	0
Rent	381	373
Proceeds from the bank account	0	32
Revenue from TV	500	532
Foreign exchange gains	907	856
Other financial income	1,330	2,087
Legal provision clearing	0	0
Subsidies and contributions received	0	653
Revenues from assets disposed of	18	0
TOTAL REVENUES	24,705	22,095

NET INCOME	2,250	1,926
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DILIA NET INCOME IN 2020 (CZK) AND ITS DISTRIBUTION

Net income in 2020 before taxes	2,178,015.39
Income tax	251,940.00
Net income in 2020 after taxes	1,926,075.39

DISTRIBUTION TO DILIA RESERVES (CZK)

Statutory reserves	1,800,000.00
Special purpose reserve	17,965.39
Collective Management reserve	108,110.00

STATE OF DILIA RESERVES AFTER FISCAL YEAR 2020 DISTRIBUTION (CZK)

	Reserves as at 31 DEC 2020	Reserves after 2020 distribution
Statutory reserves	10,500,000.00	12,300,000.00
Special purpose reserve	2,981,428.60	2,999,393.99
Collective Management reserve	0.00	108,110.00

Contributions funded from the Special Purpose Reserve by DILIA Supervisory Board in 2020 comprised: Josef Jungmann Prize awarded by the Czech Literary Translators' Guild, Association of Czech Cinematographers Prize and Debut of the Year DILIA Litera Award (Magnesia Litera Awards). As every year, DILIA gave three DILIA Commendations for DILIA members. The Special Purpose Reserve was further used for the funding of DILIA Grants, the annual Evald Schorm Awards and DILIA traditional agenting projects – in 2020, these were:

- The Translation Workshop DILIA
- Translations of Czech plays
- Project – Dinner with a new play and special stage reading

FOREIGN ACTIVITIES

DILIA is a member of the below non-governmental international umbrella networks for copyright protection organizations:

- CISAC (Confédération Internationale des Sociétés d'Auteurs et Compositeurs);
- IFRRO (International Federation of Reproduction Rights Organisations); and
- SAA (Société des Auteurs Audiovisuels).

In the performance of Collective Management and in its Agency activities, DILIA cooperates with foreign partner organizations. This cooperation is based on reciprocal agreements on representation of copyrights and rights related to copyright made between DILIA and its foreign partners.

Under the reciprocal agreements, DILIA is entitled to collect fees and grant licences for the use of foreign authors' works represented by the partner organizations. In practice, this means an increase in the repertoire of the works managed by DILIA in the Czech Republic, and thus an increase in the total number of authors represented by DILIA. Another merit is that domestic copyright holders represented by DILIA are assured that their copyrights will be taken care of, protected and enforced in the partner organizations' countries.

Number of reciprocal agreements executed as at December 31, 2020: 35 countries (51 Collective Management Organizations).

The list of foreign partner organizations is available at www.dilia.cz.

DILIA WEBSITE

Detailed and updated information about DILIA activities as well as downloadable documents related to Collective Management and the Agency, separately for authors and copyrighted works users, can be found at www.dilia.cz. The website is bilingual (Czech / English) and contains a separate section for DILIA members.

Registered authors and copyright holders can avail themselves of the Authors & Copyright Holders Portal where they can communicate electronically with the Collective Management Department, especially submit works for registration, as well as update their basic data.

DILIA PUBLICATIONS

DILIA publishes a quarterly NEWSLETTER for copyrighted works users (AGENCY) presenting news about dramatic, dramatico-musical and literary works, including translations of foreign synopses, information on activities of each particular agency department, and staff contact details.

DILIA publishes a semi-annual BULLETIN for DILIA members and represented authors including an assortment of news from copyright law, celebrity profiles and member contributions about DILIA.

DILIA continued to issue these publications even during the difficult year of the pandemic and lockdowns.

The Agency revenues and expenses, the use of special purpose reserves and the distribution of Net Income for 2019 are also presented in the report of DILIA Executive Director and approved by the General Meeting. All the approved documents are available in the form of a notarised deed.

The Financial Statements have been audited by Radmila Špišková, independent auditor based in Jabloňová 35, 106 00 Prague 10, certif. no. KA1326.

The approved Financial Statements for 2020 and the Independent Auditor Report are attached as Schedule to this Annual Report.

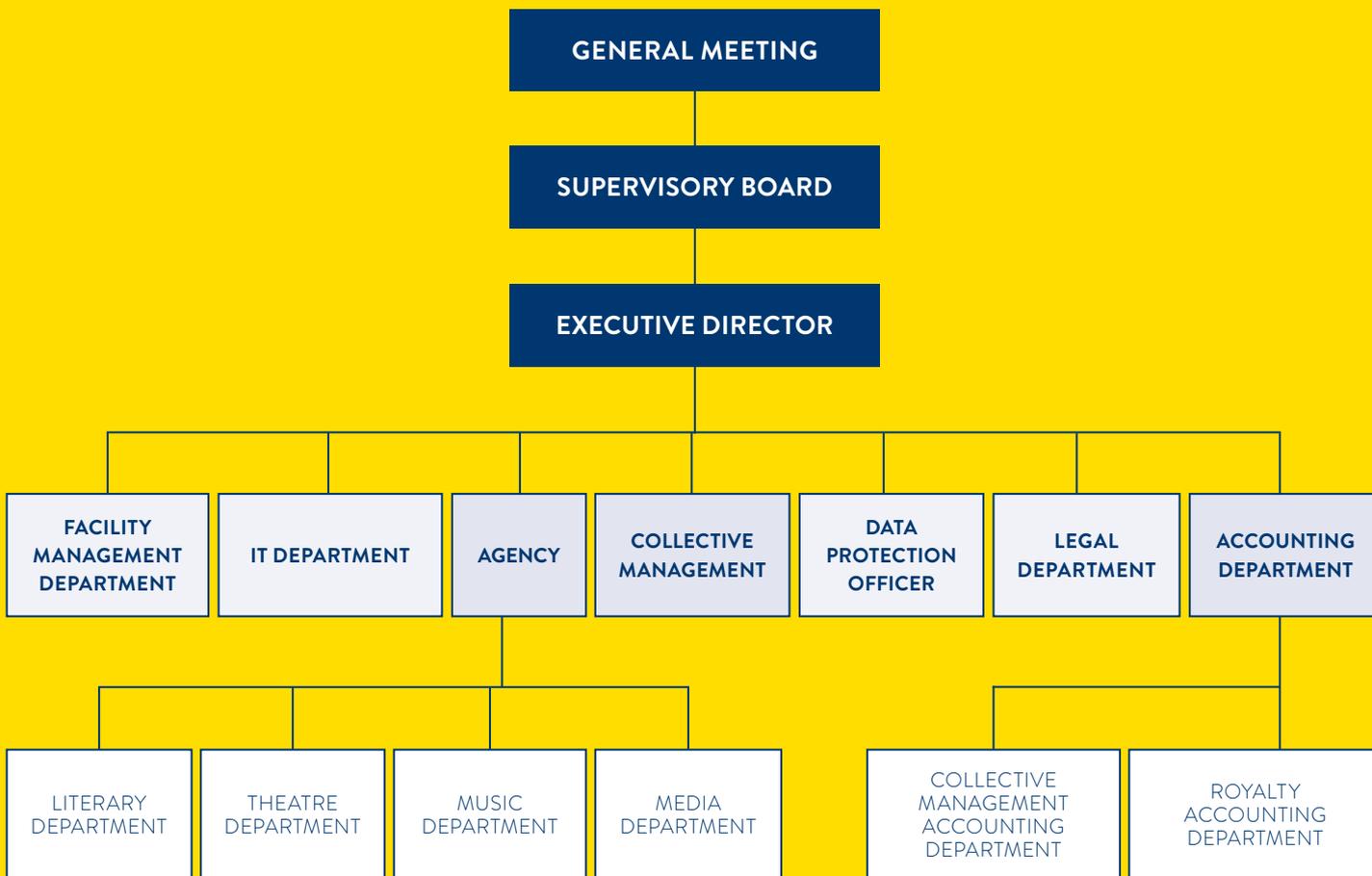
In Prague on 6 May 2021

This Annual Report is presented by:

A handwritten signature in blue ink, consisting of several vertical, slightly wavy strokes, representing the name Jiří Srstka.

Jiří Srstka
Executive Director

DILIA ORGANIZATIONAL BOARD



AUDITED ANNUAL REPORT

INDEPENDENT AUDITOR'S REPORT: ON THE AUDIT OF THE FINANCIAL STATEMENTS

Ing. Radmila Špišková,
106 00 Praha 10, Jabloňová 35,
tel.: 604899209; E-mail: radmila.spiskova@seznam.cz
Oprávnění Komory auditorů o zápisu do seznamu auditorů č. 1326

INDEPENDENT AUDITOR'S REPORT

Auditor's report to the of DILIA, Theatrical, Literary and Audiovisual Agency, Association of Authors, with its registered office at: Praha 9, Krátkého 1, PSČ 190 00, Company Registration Number: 65401875

Opinion

We have audited the accompanying financial statements of . Theatrical, Literary and Audiovisual Agency, Association of Authors (hereinafter also the "Company") prepared in accordance with accounting principles generally accepted in the Czech Republic, which comprise the balance sheet as at 31 December 2020, and the income statement for the year then ended 31.12.2020 (statement of changes in equity and statement of cash flows for the year then ended 31.12.2020) and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. For details of the Company, see Note 1. to the financial statements.

In our opinion, the financial statements give a true and fair view of the financial position of , Theatrical, Literary and Audiovisual Agency, Association of Authors as at 31. December 2020, and of its financial performance for the year then ended 31. 12. 2020 in accordance with accounting principles generally accepted in the Czech Republic.

Basis for Opinion

We conducted our audit in accordance with the Act on Auditors, Regulation (EU) No. 537/2014 of the European Parliament and of the Council, and Auditing Standards of the Chamber of Auditors of the Czech Republic, which are International Standards on Auditing (ISAs), as amended by the related application clauses. Our responsibilities under this law and regulation are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Act on Auditors and the Code of Ethics adopted by the Chamber of Auditors of the Czech Republic and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information in the Annual Report

In compliance with Section 2(b) of the Act on Auditors, the other information comprises the information included in the Annual Report other than the financial statements and auditor's report thereon. The Board of Directors is responsible for the other information.

Our opinion on the financial statements does not cover the other information. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Based on the procedures we have performed on the other information obtained, we have not identified any material misstatement of fact.



Responsibilities of the statutory representatives for the Financial Statements

The statutory representatives of the Company are responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the Czech Republic and for such internal control as the Board of Directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

(The Supervisory Board is responsible for overseeing the Company's financial reporting process.)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the above mentioned laws and regulations will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the above law or regulation, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Directors, the Supervisory Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

V Praze, dne 29.5.2021
Auditor: Ing. Radmila Špišková
Evidenční číslo auditora č. 1326
Sídlo: Praha 10, Jabloňová 35, 106 00





**Příloha k účetní závěrce
za rok 2020**

DILIA, divadelní, literární, audiovizuální agentura, z.s.

Krátkého 143/1, 190 00 Praha 9

IČO: 65401875

DIČ: CZ65401875

ID datové schránky: fn3a627

I. Základní údaje o DILIA

DILIA, divadelní, literární, audiovizuální agentura, z.s. (dále jen „DILIA“) je spolek autorů a dalších nositelů autorských práv zapsaný u Městského soudu v Praze v oddílu L, vložka číslo 7695. DILIA je na základě svých stanov, na základě rozhodnutí o udělení oprávnění Ministerstvem kultury ČR a na základě vydaných živnostenských listů k provozování podnikatelské činnosti jednak kolektivním správcem majetkových práv autorských a práv nakladatelů, jednak agenturou.

Hlavní předmět činnosti DILIA

Hlavním předmětem činnosti DILIA je kolektivní správa autorských práv a práv nakladatelů. DILIA vykonává kolektivní správu na základě oprávnění udělených Ministerstvem kultury ČR. Tuto činnost vykonává v oblastech vymezených oprávněním MK ČR, a to ve vztahu k tuzemským i zahraničním subjektům.

V praxi činnost kolektivní správy představuje zejména:

- uzavírání smluv o výkonu dobrovolné kolektivní správy s autory a registrace děl autorů a jiných nositelů práv do evidence kolektivní správy
- uzavírání tzv. hromadných/kolektivních smluv s uživateli
- uzavírání recipročních smluv se zahraničními kolektivními správci
- rozúčtování a výplatu licenčních a tzv. náhradních autorských odměn nositelům autorských práv.

DILIA v rámci své hlavní činnosti neposkytuje ani nepodporuje sociální, kulturní ani vzdělávací služby a nevytváří za tímto účelem žádné fondy.

Ekonomický režim kolektivní správy je definován ve Stanovách DILIA jako činnost nezisková a na základě příslušných ustanovení zákona č. 121/2000 Sb. podléhá auditu.

Vedlejší činnosti DILIA

DILIA dále vykonává agenturní činnost na základě vydaných živnostenských listů, a to:

- činnost kulturní agentury,
- vydavatelská činnost,
- pronájem a půjčování věci movitých, zejména orchestrálních materiálů hudebně-dramatických děl
- koupě zboží za účelem dalšího prodeje a prodej

Další ekonomickou činností, kterou DILIA vykonává je pronájem nebytových prostor a další činnosti, které s vlastním předmětem činnosti bezprostředně souvisejí, např. agenturní poradenství v autorskoprávní oblasti.

Rovněž činnost kulturní agentury je vykonávána ve vztahu k tuzemským i k zahraničním subjektům. Zaměřuje se především na oblast divadla, literatury, médií ale i jiných druhů užití autorských děl.

DILIA ke dni 31.12.2020 eviduje 340 členů spolku.

Organizační struktura DILIA

Valná hromada DILIA

je nejvyšším orgánem DILIA, tvoří ji členové DILIA a schází se minimálně jedenkrát ročně. Pravomoci valné hromady jsou určeny stanovami DILIA a jsou jimi zejména volba dozorčí rady DILIA, schválení rozúčtovacího řádu, ročního rozúčtování autorských odměn plynoucích z výkonu kolektivní správy, roční účetní uzávěrky včetně rozdělení hospodářského výsledku z vedlejší činnosti do fondů DILIA a rozpočtu DILIA.

Dozorčí rada DILIA

je kontrolním orgánem DILIA v období mezi valnými hromadami. Dozorčí rada je volena valnou hromadou DILIA, volby proběhly v květnu 2016 a funkční období je pětileté. Dozorčí rada má 10 členů a pravomoci jsou rovněž určeny stanovami DILIA. Patří mezi ně zejména kontrola činnosti a hospodaření DILIA, jmenování a odvolávání ředitele DILIA, dispozice s majetkem DILIA nad určený rámec a přijetí a vyloučení členů DILIA.

Členové dozorčí rady zasedají 1x měsíčně a za účast na každém zasedání přísluší předsedovi dozorčí rady odměna ve výši 6.000 Kč, členům dozorčí rady ve výši 2.999 Kč. Tyto odměny jsou zpracovávány v programu mezd a vypláceny ve výplatních termínech stanovených pro mzdy zaměstnanců.

Ředitel DILIA

je statutárním orgánem DILIA a zastupuje ji ve všech záležitostech, vykonává všechny pravomoci, které nejsou dle stanov DILIA svěřeny valné hromadě nebo dozorčí radě.

Zaměstnanci DILIA

Základní rozdělení zaměstnanců je určeno organizační strukturou, tj. na oddělení kolektivní správy, smluvní oddělení agentury, ekonomické oddělení a právní oddělení.

Personální obsazení jednotlivých pracovních pozic je stabilní, bez větších personálních změn. I v roce 2020 byl dodržován systém odměňování zaměstnanců stanovený vnitřním předpisem.

Průměrný přepočtený počet zaměstnanců za rok 2020: 46 osob

Průměrný evidovaný počet zaměstnanců za rok 2020 ve fyzických osobách: 50 osob

Počet členů dozorčí rady DILIA: 10

I. Činnost a hospodaření DILIA v roce 2020

Činnost DILIA a zejména celý její účetní i daňový systém je rozdělen na dvě samostatné části, které jsou v rámci ekonomické činnosti DILIA zcela transparentně rozlišovány:

- hlavní činnost – tj. činnost kolektivní správy vykonávaná na základě oprávnění MK ČR jako činnost nezisková;
- vedlejší činnost – tj. činnost hospodářská. Do této ziskové činnosti patří především veškerá činnost agentury a pronájem nehytových prostor.

Roční účetní závěrku za rok 2020 sestavila DILIA podle platných pravidel a v souladu s účetními zásadami stanovenými v § 18 zákona o účetnictví, v souladu s vyhláškou č. 504/2002 Sb. v platném znění a také v souladu s ČÚS pro účetní jednotky, u kterých hlavním předmětem činnosti není podnikání.

Účetním obdobím je kalendářní rok.

DILIA nemá přímý ani nepřímý podíl na jiných společnostech.
Jako dlouhodobý finanční majetek eviduje základní členský vklad ve výši 10% v SAA Society of Audiovisual Authors v Bruselu. Celková cena pořízení je ve výši 4.957,87 EUR, průměrná splaceno je 25% z této částky, tj. 1.239,47 EUR.

DILIA nemá žádné akcie nebo podíly, žádné majetkové cenné papíry ani dluhopisy.
Finanční prostředky má uloženy na běžných a spořicíh bankovních účtech v Unicredit Bank, a.s. a Raiffeisen Bank, zhodnocení finančních prostředků provádí formou termínovaných vkladů.

K rozvahovému dni nemá žádné splatné závazky pojistného na sociálním zabezpečení a příspěvku na státní politiku zaměstnanosti, veřejného zdravotního pojištění a evidované daňové nedoplatky u místně příslušného finančního úřadu.

POUŽÍVANÉ ÚČETNÍ METODY, OBECNÉ ÚČETNÍ ZÁSADY A ZPŮSOBY OCEŘOVÁNÍ

1. Způsob ocenění majetku
dlouhodobý majetek je oceňovaný v pořizovacích cenách, nakupované zásoby jsou oceňovány v pohzovacích cenách.

2. Odpisování
Při odpisování dlouhodobého hmotného a nehmotného majetku postupuje DILIA v souladu s platným zněním zákona o daních z příjmů a uplatňuje zrychlené odpisování dlouhodobého hmotného majetku. Dlouhodobý nehmotný majetek je odepisován v souladu s § 32 a) zákona č. 586/1992 Sb.

Operativní evidence majetku, včetně odpisového plánu je vedena systérem automatizovaného zpracování na počítači. Inventarizace hmotného majetku jsou prováděny v pravidelných intervalech.

3. Přepočet cizích měn na českou měnu
Při přepočtu cizích měn na českou měnu používá DILIA aktuální denní kurz vyhlášený ČNB ke dni uskutečnění účetního případu. Při uzavírání účetních knih byl proveden přepočet zůstatků devizových účtů kurzem vyhlášeným ČNB k rozvahovému dni.

K rozvahovému dni neeviduje DILIA žádnou leasingovou smlouvu.

Kolektivní správa

Výběr odměn v roce 2020 se prováděl v oblastech a v rozsahu podle právní úpravy a v souladu s oprávněním MK ČR odděleně v několika skupinách podle toho, zda se jedná o odměny z výkonu práv povinně či dobrovolně kolektivně spravovaných, podle způsobu užití díla a podle přesnosti identifikace nositele práv při užití díla. Toto dělení je důležité vzhledem k inkasu i způsobu vyúčtování odměn nositelům práv.

Při rozúčtování odměn v kolektivní správě dodržuje DILIA jako kolektivní správce povinnosti stanovené v zákoně č. 121/2000 Sb. (autorský zákon).

Celková výše vybraných odměn v kolektivní správě za rok 2020: 152.596.140,47 Kč, z toho část byla nositelům autorských práv vyplácena průběžně a část zahrnuta do ročního rozúčtování v souladu s rozúčtovacím řádem DILIA.

V roce 2020 DILIA licencovala osiřelá díla v souladu s § 103 autorského zákona a výše vybraných odměn činila 197.429,65 Kč.

V souladu s § 100 zákona č. 121/2000 Sb. je tvořen rezervní fond, který slouží jako zdroj pro úhradu nároků těch autorů, kteří dodatečně prokáží užití svého díla ve lhůtě předchozího tří let. Po uplynutí tříleté lhůty se nevyčerpané finanční prostředky mohou vrátit do rozúčtování kolektivní správy za příslušný kalendářní rok, pokud valná hromada nerozhodne o jiném způsobu užití. Do tohoto povinného rezervního fondu kolektivní správy bylo v roce 2020 převedeno 8.292.094,47 Kč a čerpáno 5.643.588,17 Kč. Stav těchto rezerv je k 31. 12. 2020 je vykázan ve výši 32.069.253,44 Kč.

Rozúčtování kolektivní správy za rok 2020

brutto inkaso k rozúčtování	123 937 820,10
náklady na výkon KS	-10 642 064,26
DPH z rozúčt.nákladů na výkon KS	-2 234 833,49
inkaso za rok 2020 - netto k rozúčtování	111 060 922,35
tvorba sociální fondu	-987 660,07
rozpuštění rezerv dle zák.121/2000 Sb.	4 559 989,90
tvorba rezerv dle zák.121/2000 Sb.	-5 650 813,18
k výplatě autorům za rok 2020	109 082 339,00

V rozúčtování kolektivní správy za rok 2020 byl poprvé vytvořen sociální fond na základě rozhodnutí valné hromady v roce 2020 a bude využíván pro sociální potřeby autorů dle schválených pravidel.

Agentura

Rozsáhlou a důležitou vedlejší činností spolku DILIA je agenturní činnost v oblasti kultury.

DILIA jako agentura především:

- zastupuje nositele práv na základě uzavřených smluv o zastupování, kdy DILIA jedná jménem nositelů práv a na jejich účet, především ohledně poskytování oprávnění k výkonu práva užití díla (licenci) nabyvatelům v tuzemsku i v zahraničí
- zastupuje především nositele práv k dílům dramatickým, literárním, hudebně dramatickým, audiovizuálním a audiovizuálně užitým, není však ohledně agenturní činnosti jakkoli omezena druhy děl
- zastupuje výkonné umělce na základě uzavřených smluv o zastupování především v oblasti živého divadelního provozování a v audiovizí
- je nakladatelem orchestrálních materiálů hudebně dramatických děl, které pronajímá především za účelem jejich živého provozování nebo zprostředkovává pronájem hudebních materiálů jiných nakladatelů z tuzemska i ze zahraničí

Ekonomické ukazatele agentury a ostatních vedlejších činností DILIA

Veškeré náklady a výnosy jsou sledovány strukturovaně, v souladu s organizační strukturou agentury, dle jednotlivých specializovaných oddělení:

1. literární
2. mediální
3. divadelní
4. hudební

5. společná režie DILIA

Hlavním ekonomickým ukazatelem je tzv. inkaso, tedy objem vybraných odměn v agentuře. Celkový objem vybraných odměn v agentuře z tuzemska i ze zahraničí za rok 2020 činí 156.648.752,34 Kč.

Inkaso agentury DILIA za rok 2020 (dle jednotlivých oblastí)

oblast inkasa	inkaso za rok 2020 v Kč
Literatura	6 523 703,44
Média	62 422 368,14
Divadlo	55 358 557,47
Hudební obs.	6 635 527,99
Zastupování výkon. umělců	7 790 103,53
Vynedávání osířolých děl	115 500,00
Filmy SFK	17 802 991,77
celkem	156 648 752,34

Ve srovnání s rokem 2019 je dosažené inkaso v agentuře o 29,5 milionů nižší, což bylo způsobeno především celostátními opatřeními z důvodu pandemie koronaviru, a to hlavně v oblasti divadelního provozování.

Odměny vybrané pro autory a ostatní nositele autorských práv jsou příjemcům průběžně vypláceny. DILIA si účtuje za poskytnuté služby provizi ve výši 5-15% na základě uzavřených agenturních smluv o zastupování.

DILIA v roce 2020 nečerpala žádný úvěr pro svoji činnost.

DILIA využila některé z vyhlášených státních programů na úspěru či úhradu nákladů, konkrétně se jednalo o program Antivirus C a Covid-kultura 2.

Hospodářský výsledek po zdanění za rok 2020 ve výši 1.926.075,39 Kč bude po odsouhlasení valnou hromadou DILIA rozdělen do fondů spolku v souladu se stanovami DILIA.

HOSPODÁŘSKÝ VÝSLEDEK DILIA ZA ROK 2020 (V KČ) A JEHO ROZDĚLENÍ

Hospodářský výsledek za rok 2020 před zdaněním	2 178 015,39
Dañ z příjmu	251 940,09
Hospodářský výsledek za rok 2020 po zdanění	1 926 075,30

ROZDĚLENÍ DO FONDŮ DILIA

Rozovný fond DILIA	1 863 606,00
Účetový fond DILIA	17 965,30
Fond kolektivní správy	44 504,00

V daňovém přiznání k daní z příjmů právnických osob za rok 2020 byl uplatněn odpočet dle zákona č. 586/1992 Sb., § 20 odst. 7 ve výši 568.608 Kč.

Na webových stránkách DILIA www.dilia.cz lze nalézt aktuální a podrobné informace o činnosti DILIA, ke stažení jsou k dispozici dokumenty z oblasti kolektivní správy i agentury, a to odděleně pro autory a pro uživatele, kontakty, základní dokumenty spolku a výroční zprávy.

Autori a nositelé práv mají k dispozici portál pro autory a nositele práv, který zastupovaným autorům a nositelům práv umožňuje elektronický způsob komunikace, především podávání ohlášek děl k jejich zaevidování v kolektivní správě. Nově portál též umožňuje elektronické hlasování členů k jednotlivým bodům projednávaným na valné hromadě.

Odměna za provedení audit byla ve výši 70.000 Kč.

V Praze dne 05.05.2021

Sestavila:
Anna Tichá – hlavní ekonom



prof. JUDr. Jiří Srstka
ředitel DILIA

P A S I V A		Číslo řádku	Stav k přelomu dni účetního období	Stav k poslednímu dni účetního období
A	Vlastní zdroje celkem (ř. 85 + 88)	1	14 242	15 407
A.1	Jrůšni celkem (ř. 86 až 88)	2	11 932	13 481
A.1.1	Vlastní jmění (801)	3	0	0
A.1.2	Fondy (811)	4	11 932	13 481
A.1.3	Operační rozptyly z přecenění finančního majetku a závazků (821)	5	0	0
A.2	Výsledek hospodaření celkem (ř. 90 až 92)	6	2 250	1 926
A.2.1	Účet výsledku hospodaření (+/-802)	7	-	1 926
A.2.2	Výsledek hospodaření ve schvalovacím řízení (+/-831)	8	2 250	-
A.2.3	Nerozdělený zisk, nerozdělená ztráta minulých let (+/-832)	9	0	0
B	Cizí zdroje celkem (ř. 94 + 96 + 104 + 128)	10	260 914	233 708
B.1	Rezervy celkem (ř. 95)	11	31 874	32 058
B.1.1	Rezervy (841)	12	31 874	32 058
B.2	Dlouhodobé závazky celkem (ř. 97 až 103)	13	60	30
B.2.1	Dlouhodobé úvěry (853)	14	0	0
B.2.2	Výdané dluhopisy (863)	15	0	0
B.2.3	Závazky z pronájmu (854)	16	0	0
B.2.4	Přijaté dlouhodobé zálohy (855)	17	0	0
B.2.5	Dlouhodobé svěřené vklady (859)	18	0	0
B.2.6	Dohadné účty pasivní (849)	19	0	0
B.2.7	Ostatní dlouhodobé závazky (859)	20	60	30
B.3	Krátkodobé závazky celkem (ř. 105 až 127)	21	210 901	199 743
B.3.1	Dodavatele (811)	22	35 519	33 958
B.3.2	Směnky k úhradě (822)	23	0	0
B.3.5	Přijaté zálohy (824)	24	72	66
B.3.4	Ostatní závazky (825)	25	173 373	157 488
B.3.5	Zaměstnanci (831)	26	0	0
B.3.6	Ostatní závazky vůči zaměstnancům (833)	27	0	0
B.3.7	Závazky k institucím sociálního zabezpečení a veřejného zdravotního pojištění (839)	28	845	1 351
B.3.8	Dáň z příjmu (841)	29	172	6
B.3.9	Ostatní přímé daně (842)	30	559	615
B.3.10	Daně z přidané hodnoty (843)	31	3 797	1 853
B.3.11	Ostatní daně a poplatky (845)	32	0	0
B.3.12	Závazky ze vztahu ke státnímu rozpočtu (848)	33	0	0
B.3.13	Závazky ze vztahu k rozpočtům orgánů územních samosprávných celků (848)	34	0	0
B.3.14	Závazky z upaných neaplacených cenných papírů a ceditů (867)	35	0	0
B.3.15	Závazky ke společníkům sdružených ve společnosti (868)	36	0	0
B.3.16	Závazky z pevných termínových operací a spot (873)	37	0	0
B.3.17	Jiné závazky (879)	38	2 409	2 744
B.3.18	Krátkodobé bankovní úvěry (857)	39	0	0
B.3.19	Bankovní úvěry (852)	40	0	0
B.3.20	Výdané krátkodobé dluhopisy (847)	41	0	0
B.3.21	Vlastní dluhopisy (855)	42	0	0
B.3.22	Dohadné účty pasivní (849)	43	125	1 961
B.3.23	Ostatní krátkodobé finanční výpomoci (879)	44	0	0
B.4	Jiná pasiva celkem (ř. 129 + 136)	45	2 079	1 864
B.4.1	Výstupy z účtů ostatní (863)	46	2 079	1 864
B.4.2	Výnosy příštích období (864)	47	0	0
	PASIVA CELKEM (ř. 84 + 88)	48	265 156	249 113
	Kontrolní číslo (ř. 84 až 131)	998	1 060 624	996 452

Zpracováno v souladu s
vyhláškou č. 60/2002 Sb. ve
změně podle přílohy č. 2/2002

VÝKAZ ZISKU A ZTRÁTY

kd dní 31. prosince 2020
(v celých Kč)

Číslo účtu finančního účtovení

**DILIA, divadelní, literární, audiovizuální
agentura, z.s.**

5/16, by 46 A veškeré právní jednání

Krátkého 143/1

190 00 Praha 1

IČ

55411875

Číslo řádku	Název položky	Číslo řádku	činnost	činnost	činnost	celkem
			havr.	hospodár.	čs.	
A.	Náklady (ř. 39)			15 163	19 917	35 080
A.1	Spořádané nákupy a nakupované služby celkem (ř. 3 až 8)	2	1 548	1 283		3 411
A.1.1	Spořádané materiálu, energie a ostatních nakladovaných odvětví (ř. 3)	3	355	482		837
A.1.2	Provozní zboží (ř. 4)	4	0	0		0
A.1.3	opravy a udržování (ř. 5)	5	11	138		149
A.1.4	Náklady na cestování (ř. 6)	6	0	7		16
A.1.5	Náklady na reprezentaci (ř. 7)	7	7	37		39
A.1.6	Osobní služby (ř. 8)	8	186	1 204		2 070
A.1.1	Změna stavu zásob vlastní činnosti a aktivace materiálu, zboží, vnitřní organizačních služeb a dlouhodobého majetku (ř. 10 až 12)	10	0	0		0
A.1.1.7	Změna stavu zásob vlastní činnosti (ř. 10)	10	0	0		0
A.1.1.8	Aktivace materiálu, zboží a vnitřní organizačních služeb (ř. 11)	11	0	0		0
A.1.1.9	Aktivace dlouhodobého majetku (ř. 12)	12	0	0		0
A.1.1.0	Osobní náklady celkem (ř. 14 až 18)	13	12 025	10 903		29 496
A.1.1.0	úplatné náklady (ř. 14)	14	9 844	12 917		22 681
A.1.1.0.1	Základní sociální pojištění (ř. 14)	15	2 716	3 532		6 248
A.1.1.0.2	Osobní sociální pojištění (ř. 15)	16	53	81		134
A.1.1.0.3	Základní sociální dávky (ř. 16)	17	212	559		581
A.1.1.0.4	Ostatní sociální náklady (ř. 17)	18	0	0		0
A.1.1.0	Dané a poplatky celkem (ř. 20)	19	87	27		114
A.1.1.0.16	Dané a poplatky (ř. 20)	20	87	27		114
A.1.1.0	Ostatní náklady celkem (ř. 22 až 28)	21	340	702		1 042
A.1.1.0.16	Šíření polítek, útoky z počítačů a ostatní povuky a porádky (ř. 22)	22	0	0		0
A.1.1.0.17	Odpis nezbytné spotřeby (ř. 23)	23	0	7		7
A.1.1.0.16	Nákladové úroky (ř. 24)	24	0	3		3
A.1.1.0.16	Kurzové zisky (ř. 25)	25	191	268		459
A.1.1.0.20	Dary (ř. 26)	26	0	0		0
A.1.1.0.21	Banka a škody (ř. 27)	27	0	0		0
A.1.1.0.22	Jiné ostatní náklady (ř. 28)	28	149	424		573
A.1.1.0	Odписy, prodané majetky, tvorba a použití rezerv s opravných položek celkem (ř. 30 až 34)	29	238	458		694
A.1.1.0.33	Odписy dlouhodobého nehmotného a hmotného majetku (ř. 30)	30	238	458		694
A.1.1.0.34	Prodání dlouhodobý majetky (ř. 31)	31	0	0		0
A.1.1.0.36	Prodání ušlechtilé soli a políky (ř. 32)	32	0	0		0
A.1.1.0.38	Prodání materiálu (ř. 33)	33	0	0		0
A.1.1.0.37	Tvorba a použití rezerv s opravných položek (ř. 34)	34	0	0		0
A.1.1.0	Poskytnuté příspěvky celkem (ř. 36)	35	325	0		325
A.1.1.0.38	Poskytnuté finanční příspěvky a příspěvky z účtů v rámci organizace (ř. 36)	36	325	0		325
A.1.1.0	Dar z příjmů celkem (ř. 48)	37	0	0		0
A.1.1.0.28	Dar z příjmů (ř. 48)	38	0	0		0
	NÁKLADY CELKEM	39	15 163	19 917		35 080

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Číslo řádku	Název položky	Číslo řádku	dmcs: hlavní	dmcs: rozúčtová	celkem
B	Výnosy (ř. 67)	40	15 163	22 095	37 258
B.I.	Provozní dotace (ř. 42)	41	0	653	653
B.I.1	Provozní dotace	72	0	653	653
B.II.	Příjem příspěvků celkem (ř. 44 až 48)	73	0	0	0
B.II.2	Příjem příspěvků z činnosti mez. organizací/úřadů/složkami	74	0	0	0
B.II.3	Příjem příspěvků (obcí)	76	0	0	0
B.II.4	Příjem členské příspěvků	76	0	0	0
B.III.	Třeba za vlast. výkony a za zboží	77	13 503	17 562	31 065
B.IV.	Ostatní výnosy celkem (ř. 52 až 57)	78	1 660	3 580	5 240
B.IV.6	Smluvní pokuty, úroky z prodávání a ostatní pokuty a penále	79	0	0	0
B.IV.6	Třeba za odepsané pohledávky	80	0	0	0
B.IV.7	Výnosové úroky	81	93	564	657
B.IV.8	Kuracovní úroky	82	764	858	1 620
B.IV.9	úroky z fondů	83	0	0	0
B.IV.10	jiné ostatní výnosy	84	791	2 160	3 254
A.V.	Třeba z prodeje majetku celkem (ř. 59 až 63)	86	0	0	0
A.V.1	Třeba z prodeje dlouhodobého nehmotného a hmotného majetku	86	0	0	0
A.V.2	Třeba z prodeje cenných papírů a podílů	87	0	0	0
A.V.3	Třeba z prodeje materiálů	88	0	0	0
A.V.4	Výnosy z krátkodobého finančního majetku	89	0	0	0
A.V.5	Výnosy z dlouhodobého finančního majetku	90	0	0	0
	VÝNOSY CELKEM	61	15 163	22 095	37 258
C.	VÝSLEDEK HOSPODÁŘENÍ PŘED ZDANĚNÍM (ř. 39 - 64 + 38)	62	0	2 176	2 176
A.VIII.23	Daň z příjmu	63	0	252	252
D.	VÝSLEDEK HOSPODÁŘENÍ PO ZDANĚNÍ (ř. 65 - 66)	64	0	1 926	1 926
	Kurzovní číslo (ř. 1 - 3):		47,149	76,174	122,323
Z					

datum vyhotovení:
5.5.2021

podpis vedoucího účetní jednotky:

razítko:




Děvadelní, Hvozdná,
audiovizuální agentura, z.s.

za účelů odpovědi: Anna Ticha
telefon: 706199812

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