

1) Name and headquarters of the organization

ASSOCIATION FOR LEGAL INTERVENTION 01-204 WARSZAWA

UL. SIEDMIOGRODZKA 5 51

0000240024

2) Duration of the organization`s activity, if limited

3) period covered by financial statement

01.01.2017-31.12.2017

4) whether the financial statements contain aggregated data if the entity includes internal organizational units compiling self-financed financial statements

5) whether the financial statements were prepared on the basis of continuing business activity by the entity in the future and whether the non-cash flowing intangible asset is continuing to be impaired by continuing operations

The annual report was drawn up with the continuation of the membership of the Association at least 12 months and longer. We are not familiar with the area that would indicate a serious threat to the continuation of the Association.

6) in the case of the financial statements prepared for the period. Please note that this is a financial statement finalized after the merger of the companies, and we will indicate the method used to calculate the call (acquisition, merger)

7) discussion of adopted accounting policies, including methods of valuation of assets and liabilities (also depreciation), measurement of financial result and method of preparation of financial statements insofar as the act leaves the entity the right to choose

Valuation of assets and liabilities is made in accordance with the following rules:

- intangible assets and fixed assets in construction at amortized cost of depreciation,
- tangible current assets - at cost,
- commitments - at the amount of the payment,
- equity and other assets and liabilities - at nominal value,
- the pre-term with a term of more than one year with a starting value of up to 3,500 zlotys are credited in the month of their purchase into the cost of the activity, which they are to serve as material consumption,
- items with a term longer than one year valued at more than 3500 zlotys are considered fixed assets. The amortized is a straight-line method accordingly to the adopted amortization schedule,
- is intangible and legal with a unit purchase price not exceeding 3500 zlotys will be written off at one time in costs,

- other intangible assets are amortized according to the depreciation plan adopted.

Within the scope of the implementation of projects financed from the EU-European Union and territorial self-governments, detailed budgets for each project are kept separate from the budget items required by the donor units.

Compiled: 2018-03-31

Association for Legal Intervention
Siedmiogrodzka 5 apt.51
01-204 Warszawa

**Balance sheet created on
31.12.2017**

in PLN

Assets			31.12.2016	31.12.2017
A.	Fixed assets		0,00	0,00
	<i>I.</i>	<i>Intangible assets</i>	<i>0,00</i>	<i>0,00</i>
		1.	Costs of completed development projects	0,00
		2.	Goodwill	0,00
		3.	Other intangible assets	0,00
		4.	Advances for intangible assets	0,00
	<i>II.</i>	<i>Tangible fixed assets</i>	<i>0,00</i>	<i>0,00</i>
		1.	Tangible fixed assets in use	0,00
		a)	land (including right for perpetual usufruct)	0,00
		b)	buildings and premises	0,00
		c)	technical equipment and machines	0,00
		d)	Vehicles	0,00
		e)	other tangible fixed assets	0,00
		2.	Tangible fixed assets under construction	0,00
		3.	Advances for tangible fixed assets under construction	0,00
	<i>III.</i>	<i>Long-term receivables</i>	<i>0,00</i>	<i>0,00</i>
		1.	from affiliated entities	0,00
		2.	from other entities	0,00
	<i>IV.</i>	<i>Long-term investments</i>	<i>0,00</i>	<i>0,00</i>
		1.	Real property	0,00
		2.	Intangible assets	0,00
		3.	Long-term financial assets	0,00
		a)	in affiliated entities	0,00
			- shares or stock	0,00
			- other securities	0,00
			- loans granted	0,00

			- other long-term financial assets	0,00	0,00
		b)	in other entities	0,00	0,00
			- shares or stock	0,00	0,00
			- other securities	0,00	0,00
			- loans granted	0,00	0,00
			- other long-term financial assets	0,00	0,00
		4.	Other long-term investments	0,00	0,00
V.		<i>Long-term prepayments</i>		0,00	0,00
		1.	Deferred tax assets	0,00	0,00
		2.	Other prepayments	0,00	0,00
B.	Current assets			598 397, 52	844 153,20
	<i>I.</i>	<i>Inventory</i>		0,00	0,00
		1.	Materials	0,00	0,00
		2.	Semi-finished products and work in progress	0,00	0,00
		3.	Finished products	0,00	0,00
		4.	Goods	0,00	0,00
		5.	Advances for deliveries	0,00	0,00
	<i>II.</i>	<i>Short-term receivables</i>		28 014,84	56 106, 98
		1.	Receivables from affiliated entities	0,00	0,00
		a)	trade receivables, maturing:	0,00	0,00
			- up to 12 months	0,00	0,00
			- above 12 months	0,00	0,00
		b)	Other	0,00	0,00
		2.	Receivables from other entities	0,00	0,00
		a)	trade receivables, maturing:	0,00	0,00
			- up to 12 months	0,00	0,00
			- above 12 months	0,00	0,00
		b)	other	0,00	0,00
		3.	Receivables from other entities	28 014, 84	56 106, 98
		a)	trade receivables, maturing:	14 289, 59	29 351, 98
			- up to 12 months	14 289, 59	29 351, 98
			- above 12 months	0,00	0,00
		b)	With regard to taxes, subsidies, customs duties, social and health insurance and other public-law services	2 405, 37	7 474, 51
		c)	Other	11 319, 88	19 280, 49
		d)	investigation in the court	0,00	0,00
III.		<i>Short-term investments</i>		570 382, 68	788 046, 22
		1.	Short-term financial assets	570 382, 68	788 046, 22
		a)	in affiliated entities	0,00	0,00
			- shares or stock	0,00	0,00
			- other securities	0, 00	0,00

		- granted loans	0,00	0,00
		- other	0,00	0,00
	b)	in other entities	0,00	0,00
		- shares or stock	0,00	0,00
		- other securities	0,00	0,00
	c)	cash and other pecuniary assets	570 382, 68	788 046, 22
		- cash in hand and at the bank	570 382, 68	788 046, 22
		- other cash	0,00	0,00
		- other pecuniary assets	0,00	0,00
	2.	Other short-term investments	0,00	0,00
IV.		Short-term prepayments	0,00	0,00
C		Unpaid capital contributions (fund) basic	0,00	0,00
D		Own shares	0,00	0,00
		Total assets	598 397, 52	844 153, 20

		Liabilities		
A.	Capital (own fund)		425 705,11	500 094, 56
	I.	Equity	0,00	0,00
	II.	Called-up share capital	0,00	0,00
	III.	Own shares (stock)	0,00	0,00
	IV.	Supplementary capital	0,00	0,00
	V.	Revaluation reserve	0,00	0,00
	VI.	Other reserve capitals	0,00	0,00
	VII.	Retained profit (loss)	0,00	0,00
	VIII.	Net profit (loss)	425 705,11	500 094, 56
	IX.	Write-off on net profit during the financial year	0,00	0,00
B.	Liabilities and provisions for liabilities		172 692, 41	344 058, 64
	I.	Provisions for liabilities	0,00	0,00
		1. Provision for deferred income tax	0,00	0,00
		2. Provision for retirement and similar benefits	0,00	0,00
		- long-term	0,00	0,00
		- short-term	0,00	0,00
		3. Other provisions	0,00	0,00
		- long-term	0,00	0,00
		- short-term	0,00	0,00
	II.	Long-term liabilities	0,00	0,00
		1. Towards affiliated entities	0,00	0,00
		2. Towards other entities	0,00	0,00
		a) credits and loans	0,00	0,00

		b)	arising from insurance of securities	0,00	0,00
		c)	other long-term liabilities	0,00	0,00
		d)	other	0,00	0,00
	<i>III.</i>	<i>Short-term liabilities</i>		167 391,80	44 058,64
		1.	Towards affiliated entities	0,00	0,00
		a)	trade liabilities, maturing:	0,00	0,00
			- up to 12 months	0,00	0,00
			- above 12 months	0,00	0,00
		b)	other	0,00	0,00
		2.	Towards other entities	167 391,80	44 058,64
		a)	credits and loans	15 000,00	15 000,00
		b)	arising from insurance of securities	0,00	0,00
		c)	other financial liabilities	0,00	0,00
		d)	trade liabilities, maturing:	7,00	7,00
			- up to 12 months	0,00	0,00
			- above 12 months	0,00	0,00
		e)	advances received for deliveries	0,00	0,00
		f)	bill-of-exchange liabilities	0,00	0,00
		g)	tax, customs, insurance and other liabilities	5 600,20	11 618,00
		h)	payroll liabilities	0,00	5,96
		i)	other	146 784,60	17 427,68
		3.	Special funds	0,00	0,00
	<i>IV.</i>	<i>Accruals</i>		5 300,61	300 000,00
		1.	Negative goodwill	0,00	0,00
		2.	Other accruals	5 300,61	300 000,00
			- long-term	0,00	0,00
			- short-term	5 300,61	300 000,00
			Total liabilities	598 397,52	844 153,20

Compiled: 2018-03-31

ADDITIONAL INFORMATION AND EXPLANATIONS

I

1. Detailed extent of changes regarding the value of particular types of fixed assets, intangible assets, and permanent bank deposits, including the status of such assets as at the beginning of the fiscal year, increases due to: overestimation of investment value, internal transfers, decreases and

losses as at the end of the fiscal year, and, for assets subject to depreciation, reasons for changing the current depreciation rate.

The Association has no fixed assets, it has equipment (computer equipment, office equipment – furniture, etc.) purchased in previous years using subsidies – its value is circa PLN 130 000.

Intangible assets include a computer programme called LEGALIS which has been completely redeemed.

2. Value of land under perpetual usufruct

The Association holds no land.

3. The value of non-depreciated (redeemed) fixed assets acquired by means of lease agreements, lease agreements with the right to collect fruits, and other agreements.

The Association holds no such assets.

4. Obligations towards the state treasury or the province [gmina] due to having acquired a title of ownership to buildings and structures.

There are no such obligations

5. Data regarding the structure of the Association's statute-based fund.

The Association has no such fund.

The Association uses its own funds acquired from, inter alia, a subsidy for institutions received in the past. Said funds make it possible to ensure the Association's financial solvency.

6. Situation as at the beginning of the fiscal year, increases and consumption and end values of supplementary and reserve capital (funds).

No changes.

7. Proposals regarding dividing profit or covering losses for the fiscal year.

The Association is a public benefit non-profit social organisation.

Any revenue exceeding the Association's expenses is added to revenue in the next year and if expenses exceed revenue, they are added to costs in the next year.

Revenue related to performance of statutory tasks of the Association in excess of costs shall be added to revenue in the next year.

8. Data regarding the status of reserves according to the purpose for which they were created, their increase, exploitation, release and status at the end of the fiscal year, indicating those reserves which adjust liabilities.

. In 2017 the Association decided to create the reserve for the purpose of the project "No Detention Necessary" in 2018 , according to the inflow of donation in 2017 to implement project goals in 2017 and 2018. The reserve was created for 300 000 PLN

Reserve status 01.01.2017 – 0,00 PLN

Reserve enhancement in 2017 – 300 000, 00 PLN

Reserve status 31.12.2017 – 300 000, 00 PLN

9. Division of liabilities according to their position in the balance sheet and their repayment date as per the relevant agreement as of the balance sheet date:

up to 1 year: PLN 44 000

10. List of active and passive inter-period settlements and revenues for future periods:

Inter-period settlement passively created reserve for the purpose of the project – 300 000,00 PLN

11. List of groups of liabilities secured against the unit's property (including their type)

none

12. Conditional liabilities, including guarantees and sureties granted by the unit, including bills of exchange.

none

13. Net revenues from sales of goods and products (types of activity) and territory (country, export)

Trainings' organization (country) – 27 499, 02 PLN – incomes form business activity of the Association

Legal services – 150 139, 81 PLN incomes from paid statutory activities

All revenues were gained due to activites in country.

II

III

Structure of cash for report regarding cash flows.

The Association is not obliged to draw up cash flow reports.

IV

1. Information about:

Joint undertakings which are not consolidated using the full consolidation method or by titles of ownership, including:

a. name, scope of business activity of a given joint undertaking,

b. percentile share,

c. share of jointly controlled fixed assets and intangible assets,

d. liabilities incurred to meet the needs of the undertaking and the ensuing costs,

e. revenues from the joint undertaking and costs connected therewith,

f. conditional liabilities and investment liabilities connected with the joint undertaking.

not applicable

2. Average employment of different professional types of employees in the fiscal year.

In 2017, the Association employed 11,75 white-collar employees (10,3 job position) under contracts of employment.

3. Remunerations, including remuneration paid from profit, paid to management board members and members of supervisory bodies of corporations.

not applicable

4. Loans extended to management board members and members of supervisory body of corporations.

not applicable

5. Transactions with members of the Management Board and supervisory bodies and their spouses, direct relatives by blood or affinity up to second degree of affinity or people related to managers or people from supervisory bodies of the unit or with companies where they are major partners (shareholders) due to care, adoption, or guardianship.

Members of the Association's Management Board are employed under the contract of employment or under the civil law contract – with different obligations range. Members of the Association's Management Board do not get remunerations for that position.

6. Transactions with companies associated in capital terms which are not included in consolidated financial reports.

not applicable

V

1. Name and seat of parent company drawing up the consolidated financial report.

not applicable

2. List of companies (name, seat) in which the unit holds at least 20% of shares; the compilation should also include information about percentage of shares held and the degree of participation in management and about profit or losses from such companies in the preceding fiscal year

not applicable

3. Figures pertaining to companies associated in capital terms with entities:

a) about permanent financial deposits with such companies

b) mutual liabilities and obligations

c) costs and revenues from mutual transactions and other data necessary for drawing up a consolidated financial report.

not applicable

VI

VII

VIII

IX

X

Warsaw 31.03.2018

Profit and loss account

*Profit and loss account,
comparative variant as
per premise 1 of the
Accounting Act*
as of 2017-12-31

	Amount for preceding year	Amount for business year
A. Net sales revenues and similar revenues, including from affiliated entities:	2 948 219.62	1 831 508.62
I. Net revenue from sales of products	83 814.07	177 638.83
II. Change in the balance of products (increase - positive value, decrease - negative one)	0.00	0.00
III. Manufacturing cost of products for internal purposes	0.00	0.00
IV. Net revenue from sales of goods and materials	0.00	0.00
V. Received subsidies	2 333 459.12	1 098 345.70
VI. Payments for statute-based activities	530 946.43	555 523.99
B. OPERATING EXPENSES	1 098 152.49	984 253.27
I. Amortisation and depreciation	0.00	0.00
II. Use of materials and energy	51 532.10	17 754.25
III. Outsourced services	121 237.10	156 850.23
IV. Taxes and charges, including excise tax	1 838.58	1 884.14
V. Remuneration	755 890.17	626 895.53
VI. Social security and other benefits - including retirement	113 520.33	103 269.71
VI. Social security and other benefits - including retirement	56 488.35	50 736.88
VII. Other costs by type	54 134.21	77 599.41
VIII. Value of goods and materials sold	0.00	0.00
C. PROFIT (LOSS) ON SALES (A-B)	1 850 067.13	847 255.26
D. OTHER OPERATING REVENUES	514.97	21.26
I. Gain on disposal of non-financial fixed assets	0.00	0.00
II. Subsidies	0.00	0.00
III. Revaluation of non-financial assets	0.00	0.00
IV. Other operating revenues	514.97	21.26
E. OTHER OPERATING EXPENSES	1 424 062.66	341 326.33
I. Loss on disposal of non-financial fixed assets	0.00	0.00
II. Revaluation of non-financial assets	0.00	0.00
III. Other operating expenses	1 424 062.66	341 326.33
F. PROFIT (LOSS) ON OPERATING ACTIVITIES (C+D-E)	426 519.44	506 960.18
G. FINANCIAL REVENUE	3 822.96	1 429.66
I. Dividend and profit sharing, including:	0.00	0.00
a) from affiliated entities, including entities in whose capital the unit holds a share	0.00	0.00
b) from other entities, including entities in whose capital the unit holds a share	0.00	0.00
II. Interest, including from affiliated entities	2 150.19	999.97
III. Gain on disposal of financial assets, including in affiliated entities	0.00	0.00
IV. Revaluation of financial assets	0.00	0.00
V. Other	1 672.77	429.69
H. FINANCIAL EXPENSES	4 637.29	7 285.28
I. Interest, including for affiliated entities	37.29	0.00
II. Loss on disposal of financial assets, including in affiliated entities	0.00	0.00
III. Revaluation of financial assets	0.00	0.00
IV. Other	4 600.00	7 285.28
I. GROSS PROFIT (LOSS) (F+G-H)	425 705.11	500 094.56
J. INCOME TAX	0.00	0.00
K. Other mandatory profit reduction (loss increase)	0.00	0.00
L. Net profit (loss) (I - J - K)	425 705.11	500094.56

Drawn up on: 2018-03-31

Drawn up by: Iwona Pańczyk

Full name and signature of a person to whom the keeping of account books has been entrusted pursuant to article 52(2) of the Accounting Act

Witold Klaus

Full name and signature of the unit's manager or, if the unit is managed by a body consisting of multiple members,

signatures of all members of that body - as per article 52(2) of the Accounting Act.