

Introduction to the financial statements for 2018

1. Name and headquarters of the organization, the address, and the number in the relevant court register or record

STOWARZYSZENIE INTERWENCJI PRAWNEJ

UL. SIEDMIOGRODZKA 5 LOK. 51

01-204 WARSZAWA

NRKRS: 000240024

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

The association was established for an indefinite period of time.

3. Period covered by the financial statement

The annual financial statement covers the period of 01/01/2018 - 31/12/2018.

4. Whether the financial statement was prepared on the assumption of continuing operations of the organization in the future and whether there are any circumstances indicating a threat to its continued activities

The annual financial statement was prepared on the assumption that the Association will continue to operate for at least 12 months or longer.

There are no known circumstances that would indicate the existence of a serious threat to the continued operations of the Association.

5. Summary of the adopted accounting policies, including the methods of: valuation of assets and liabilities (including depreciation), determination of financial results and preparation of financial statements insofar as the Act leaves the organization flexibility

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

- fixed assets, intangible assets and fixed assets in construction at cost of acquisition 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 PLN 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 3,500 PLN are considered fixed assets. The amortized is a straight-line method accordingly to the adopted amortization schedule,
- intangible and legal assets with a unit purchase price not exceeding 3,500 PLN 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.

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ADDITIONAL INFORMATION AND EXPLANATIONS

1. Information on all financial liabilities, including debt financial instruments, guarantees and sureties, or contingent liabilities not included in the balance sheet with an indication of the nature and form of the property-secured debt

Liabilities from the abovementioned titles – none

2. Information on the amounts of advances and loans granted to members of the administrative, management and supervisory bodies with an indication of interest, main conditions and any amounts paid, written off or cancelled, as well as liabilities incurred on their behalf, as guarantees, sureties of all kinds with an indication of the total amount for each category

Advances and loans from the abovementioned titles - not granted

3. Supplementary data on assets and liabilities

The Association has no fixed assets but owns equipment (computer equipment, office equipment - furniture, etc.) purchased from funds, subsidies or own funds with an initial value of approx. 150,000 PLN.

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.

Reserves as at 01/01/2018: 300,000.00 PLN

Reduction of the Reserves 2018: 100,000.00 PLN

Reserves as at 31/12/2018: 200,000.00 PLN

4. Information on the structure of realized revenues with an indication of their sources, including in particular information on revenues separated in accordance with the

provisions of the Act of 24 April 2003 on Public Benefit and Volunteer Work and information on revenues from membership fees and subsidies from public funds

TOTAL REVENUES	1 359 627,64
Revenues from the 1% of personal income tax for 2017	42 813,90
Funds from public sources (including subsidies from ministries, voivodship offices, poviats, communes, FIO, funds from NFZ and others)	541 333,38
including	
local government administration - in the mode of an open competition of offers based on the Act on public benefit activities and volunteering or other acts	272 120,87
European funds (e.g. under RPO, POWER, POIG), foreign public funds	99 057,39
funds from non-public domestic sources (including donations, grants), including from:	170 155,12
- natural persons	11 684,00
- profit-oriented economic entities	32 698,12
- foundations, associations, social and religious organizations, trade unions etc.	125 773,00
Business activity	187,60
Paid-statutory activity	174 262,16
Funds obtained from non-public foreign sources transferred directly from abroad (including donations, grants from legal or natural persons)	481 875,78
Interest and dividends	5 060,81

5. Information on the structure of the incurred expenses

TOTAL EXPENSES	1 174 082,16
Expenses of conducting statutory activities	1 166 733,37
Expenses of conducting business activities	613,67
Use of materials and energy	36 830,31
Outsourced services	226 066,42
Taxes and charges	2 288,04
Salaries, social security and other benefits, including:	844 016,12
-gross personal remuneration (only due to employment relationship, without employer costs)	565 409,17
-gross impersonal remuneration (remuneration under the contract of mandate or contract for specific work)	155 077,85
Others, e.g. property and personal insurance, business travel expenses, representation and advertising, payment of subsistence allowances, lump sums or equivalents to employees and volunteers	59 028,42

6. Data on the sources of increase and the method of using the statutory fund

The Association does not have the statutory fund.

The Association has its own resources, including from an institutional grant obtained in previous years or from donations. The funds allow to secure the financial liquidity of the Association.

Every year, the Association allocates funds from its paid-statutory activity and from economic activity to cover the cost of unpaid-statutory activities.

7. If the entity has the status of a public benefit organization, it provides the additional data on revenues and expenses incurred on account of the 1% of personal income tax and the structure of spending funds from 1% personal income tax

- a. Revenues from the 1% of personal income tax for 2017 - 42,813.90 PLN

- b. Expenses incurred from the 1% of personal income tax for 2017 - 18,766.68 PLN (including employee remuneration and PITAX administration fee)

- 8. Information other than listed above, if it could significantly affect the assessment of the material and financial situation, and the organization's financial result, including additional information and explanations listed in Annex 1 to the Act of 29 September 1994 on accounting as far as they appear in the organization

Not applicable

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Profit and loss account

in accordance with Annex 6 to the Accounting Act

for the period from 1/1/2018 to 12/31/2018

No.	Description	As for	
		Amount for preceding year	Amount for business year
1	2	3	4
A.	Revenues from statutory activities	1 804 438,12	1 347 089,16
I.	Revenues from unpaid public benefit activities	1 654 298,31	1 172 827,00
II.	Revenues from paid public benefit activities	150 139,81	174 262,16
III.	Revenues from other statutory activities	0,00	0,00
B.	Operating expenses	1 323 384,69	1 166 733,37
I.	Expenses of unpaid public benefit activities	1 302 482,48	1 022 060,39
II.	Expenses of paid public benefit activities	20 902,21	144 672,98
III.	Expenses of other statutory activities	0,00	0,00
C.	Profit (loss) on statutory activities (A-B)	481 053,43	180 355,79
D.	Revenues from business activity	27 499,02	187,60
E.	Business activity expenses	1 669,34	613,67
F.	Profit (loss) on business activity (D-E)	25 829,68	-426,07
G.	Overheads	524,78	882,27
H.	Profit (loss) from operating activities (C+F-G)	506 358,33	179 047,45
I.	Other operating revenues	22,33	33,69
J.	Other operating expenses	0,79	5 780,53
K.	Financial revenues	999,97	12 317,19
L.	Financial expenses	7 285,28	72,32
M.	Gross profit (loss) (H+I-J+K-L)	500 094,56	185 545,48
N.	Income tax	0,00	0,00
O.	Net profit (loss) (M-N)	500 094,56	185 545,48

Complied: 2019-03-19

Approved: 2019-06-17

Iwona Panczyk

Witold Klaus

Name, surname and signature of the person entrusted with keeping the books of accounts - pursuant to art. 52 paragraph 2 of the Accounting Act

Name, surname and signature of the head of the unit, and if the unit is managed by a multi-person body, all members of that body

BALANCE SHEET

in accordance with Annex 6 to the Accounting Act

as of: 2018-12-31

		As of	
		2018-01-01	2018-12-31
	ASSETS		
A.	Fixed assets	0,00	0,00
I.	Intangible assets	0,00	0,00
II.	Tangible fixed assets	0,00	0,00
III.	Long-term receivables	0,00	0,00
IV.	Long-term investments	0,00	0,00
V.	Long-term investments	0,00	0,00
B.	Current assets	844 153,20	916 465,28
I.	Inventory	0,00	0,00
II.	Short-term receivables	56 106,98	178 671,55
III.	Short-term investments	788 046,22	737 793,73
IV.	Short-term prepayments	0,00	0,00
C.	Unpaid capital contributions (fund) basic	0,00	0,00
	Total assets	844 153,20	916 465,28
	LIABILITIES		
A.	Capital (own fund)	500 094,56	685 640,04
I.	Statutory fund	0,00	0,00
II.	Other capitals	0,00	0,00
III.	Retained profit (loss)	0,00	500 094,56
IV.	Net profit (loss)	500 094,56	185 545,48
B.	Liabilities and provisions for liabilities	344 058,64	230 825,24
I.	Provisions for liabilities	0,00	0,00
II.	Long-term liabilities	0,00	0,00
III.	Short-term liabilities	44 058,64	30 825,24
IV.	Accruals	300 000,00	200 000,00
	Total liabilities	844 153,20	916 465,28

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