

Introduction to the financial statements for 2019

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 01/01/2019 - 31/12/2019.
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.
We do not know any circumstances that would indicate the existence of any serious threat to the continuity of operation 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 to 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.
- the cash hold in currency, as well as the assets and liabilities held in currencies, are priced
- according to the average NBP exchange rate on the last day of financial year

Within the scope of the implementation of the 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

Liabilities from the abovementioned titles – none

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. PLN 150 000,00.

Short-term receivables include

- advances granted to partners with regard to projects conducted by SIP as administrator to be settled in 2020 = PLN 277 448.32
- loans granted to project participants = PLN 5 855.60
- deposits paid (premises, SMA transmitter) = PLN 9 308.19
- receivables from sale of services (statutory paid and business activity) = PLN 26 601.00
- other settlements = PLN 3 903.79

Short-term investments are composed of: cash in bank (in PLN and EUR) and cash in hand. Profit from previous years presented in the amount of PLN 685 640.04 in the liabilities of the balance sheet, constituting the surplus of revenues over costs of years: 2017 and 2018, enables covering the surplus of costs over revenues in 2019 in the amount of PLN 134 837.73 (net loss in 2019).

Short-term liabilities in the amount of PLN 13 796.20 is the amount of trade liabilities, VAT and settlements with employees incurred in 2019 and paid in January 2020.

In 2019, the Association received grants to cover the costs of projects implemented under the statutory non-profit activities in 2019 (4th quarter) and 2020. The Association included in the balance sheet revenue of 2019 the amounts of subsidies equal to the costs incurred in 2019 - for the implementation of said projects. The remaining part of the grants received, allocated to cover the costs of the above mentioned projects in 2020 was included in deferred income in the amount of PLN 645 990.37 and will be recognized as balance sheet income in 2020.

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

	INCOME FROM STATUTORY NON-PROFIT ACTIVITIES	PLN 1 156 029.00
1	National public sources	PLN 311 614.88
	<i>including: local government administration (subsidies)</i>	
	INTERGENERATIONAL FACE OF WARSAW, CAPITAL CITY OF WARSAW, UMIA/PS/B/VI/3/10/129/2019	PLN 8 863.87
	MULTICULTURAL WARSAW IV, CAPITAL CITY OF WARSAW, PS/B/VI/3/1/479/2018-2021	PLN 81 500.00

	CHILDREN IN INTERCULTURAL WARSAW, CAPITAL CITY OF WARSAW, BE/B/V/2/9/1/U-227/137/2018/NGO	PLN 23 492.61
	VOLUNTEERS FOR MIGRANTS, CAPITAL CITY OF WARSAW, CKS-RW-MDE-B/X/3/3/130/51/2018/NGO	PLN 35 535.00
	CHILDREN IN INTERCULTURAL WARSAW, CAPITAL CITY OF WARSAW, BE/B/V/2/9/1/ U-129/70/2019/NGO	PLN 22 000.00
	BUILDING AND DEVELOPING FORMS OF GENERATIONAL AND INTERGENERATIONAL DIALOGUE NOT RELATED TO KINSHIP AND FAMILY, THROUGH COMMON INTERESTS AND PASSIONS, CAPITAL CITY OF WARSAW, PS/B/VI/3/10/90/2017-2019	PLN 34 000.00
	COLLECTIVELY AGAINST DISCRIMINATION. COUNSELING FOR GROUPS PARTICULARLY EXPOSED TO DISCRIMINATION, CAPITAL CITY OF WARSAW, CKS-RT-BWN/B/X/3/3/339/90/2018/NGO	PLN 23 750.00
	<i>including: European funds (subsidies)</i>	
	CONSTRUCTION AND IMPLEMENTATION OF INNOVATIVE TOOLS TO REDUCE THE WORK PHENOMENON UNREGISTERED IN INSTITUTIONS CO-RESPONSIBLE FOR MINIMIZING THE "SHADOW ECONOMY" IN THE LABOR MARKET, CPE, THRUSH-POWER.04.03.00-00-0047/17	PLN 53 111.40
	WORK, FAMILY, HOME - CASE MANAGEMENT FOR ECONOMICALLY INACTIVE REFUGEES, ASSOCIATION FOR SOCIAL COOPERATIVES, 2/MWZ/NU/2018	PLN 29 362.00
2	<i>Foreign public sources (subsidies)</i>	<i>PLN 40 476.81</i>
	ABUSE NO MORE, EUROPEAN COMMISSION (ERASMUS+)	PLN 38 811.09
	RIGHTS AT WORK, THE INTERNATIONAL LA STRADA ASOC.	PLN 1 665.72
3	<i>National non-public sources (subsidies)</i>	<i>PLN 57 000.00</i>
	BATORY FOUNDATION	PLN 50 000.00
	WARSAW FOR REFUGEES, FOUNDATION FOR POLAND	PLN 7 000.00
4	<i>Foreign non-public sources (subsidies)</i>	<i>PLN 646 678.26</i>
	ONE FOR ALL, ALL FOR ONE 2, FOUNDATION OPEN SOCIETY INSTITUTE	PLN 37 896.39
	FOSTERING ACROSS BORDERS, INTERNATIONAL ORGANIZATION FOR MIGRATION	PLN 40 107.13
	ONE FOR ALL, ALL FOR ONE, FOUNDATION OPEN SOCIETY INSTITUTE	PLN 274 357.50
	NO DETENTION NECESSARY, NETWORK OF EUROPEAN FOUNDATIONS (EPIM)	PLN 251 296.40
	PLATFORM FOR INTERNATIONAL COOPERATION ON UNDOCUMENTED MIGRANTS	PLN 6 390.60
	NO DETENTION NECESSARY II, NETWORK OF EUROPEAN FOUNDATIONS (EPIM)	PLN 36 630.24
5	<i>DONATIONS FOR STATUTORY PURPOSES - STATUTORY NON-PROFIT ACTIVITY</i>	<i>PLN 100 259.05</i>
	From individuals - donations for general statutory purposes	PLN 30 463.15

	From individuals - 1% income tax	PLN 18 848.40
	From legal persons - Solidarity Fund for persons with refugee experience in Poland	PLN 10 430.00
	From legal persons - donations for general statutory purposes	PLN 40 702.02
	Reimbursement of costs incurred - applies to statutory activities	PLN 535.48
	Reimbursement of the City of Warsaw subsidies from previous years - effected in 2019.	PLN 720.00

INCOME FROM PAID STATUTORY ACTIVITY	PLN 139 639.12
LEGAL OPINIONS	PLN 15 881.00
LEGAL CONSULTATIONS OF THE OFFICE FOR FOREIGNERS	PLN 90 785.14
LEGAL ADVICE FOR EMPLOYERS	PLN 27 780.71
PORT, SOS	PLN 2 642.27
OTHER	PLN 2 550.00
BUSINESS REVENUES	PLN 9 999.99
TRAINING FOR (ABOUT) REFUGEES	PLN 2 601.63
OTHER TRAININGS	PLN 2 439.02
OTHER SERVICES	PLN 4 959.34

OTHER OPERATING REVENUES	PLN 5 163.59
FINANCIAL REVENUES	PLN 1 905.44
Bank interest on deposits	PLN 1 905.44

5. Information on the structure of costs incurred

Costs of statutory non-remunerated activities financed from subsidies, donations and the Association's own resources	PLN 1 294 885.95
Costs of statutory paid activities	PLN 138 092.80
Costs of conducting business activity	PLN 5 114.48
material and energy consumption	PLN 40456.20
outside services	PLN 203 716.46
taxes and charges	PLN 5 258.00
remuneration and social security as well as other benefits	PLN 769 784.18
- including gross personal remuneration (only due to the employment relationship, without the employer's costs)	PLN 567 585.16
- including gross non-personal salaries (salaries under the contract of mandate or contract for specific work)	PLN 86 006.64
other, e.g. property and personal insurance, business travel, representation and advertising costs, payment of allowances, lump sums or equivalents for employees and volunteers	PLN 12 713.99

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 - PLN 42 813.90

b. Expenses incurred from the 1% of personal income tax for 2017 - PLN 18 766.68 (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

Compiled: 2020-06-24

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BALANCE SHEET

in accordance with Annex 6 to the Accounting Act

as of: 2019-12-31

		As of	
		2019-01-01	2019-12-31
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	916 465,28	1 210 588,88
I.	Inventory	0,00	0,00
II.	Short-term recivables	178 671,55	323 116,90
III.	Short-term investments	737 793,73	887 471,98
IV.	Short-term prepayments	0,00	0,00
C.	Unpaid capital contributions (fund) basic	0,00	0,00
	Total assets	916 465,28	1 210 588,88
LIABILITIES			
A.	Capital (own fund)	685 640,04	550 802,31
I.	Statutory fund	0,00	0,00
II.	Other capitals	0,00	0,00
III.	Retained profit (loss)	0,00	685 640,04
IV.	Net profit (loss)	185 545,48	- 134 837,73
B.	Liabilities and provisions for liabilities	230 825,24	659 786,57
I.	Provisions for liabilities	0,00	0,00
II.	Long-term liabilities	0,00	0,00
III.	Short-term liabilities	30 825,24	13 796,20
IV.	Accruals	200 000,00	645 990,37
	Total liabilities	916 465,28	1 210 588,88

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Iwona Panczyk

Aleksandra Chrzanowska, Ewa Grzegorzówka, Małgorzata
Jaźwińska, Witold Klaus, Katarzyna Słubik

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

Profit and loss account

in accordance with Annex 6 to the Accounting Act

for the period from 1/1/2019 to 12/31/2019

No.	Description	As for	
		Amount for preceding year	Amount for business year
1	2	3	4
A.	Revenues from statutory activities	1 347 089,18	1 295 668,12
I.	Revenues from unpaid public benefit activities	1 172 827,00	1 155 779,00
II.	Revenues from paid public benefit activities	174 262,16	139 639,12
III.	Revenues from other statutory activities	0,00	250,00
B.	Operating expenses	1 166 733,37	1 432 978,75
I.	Expenses of unpaid public benefit activities	1 022 060,39	1 294 885,95
II.	Expenses of paid public benefit activities	144 672,98	138 092,80
III.	Expenses of other statutory activities	0,00	0,00
C.	Profit (loss) on statutory activities (A-B)	180 355,79	- 137 310,63
D.	Revenues from business activity	187,60	9 999,99
E.	Business activity expenses	613,67	5 114,48
F.	Profit (loss) on business activity (D-E)	- 426,07	4 885,51
G.	Overheads	882,27	2 491,81
H.	Profit (loss) from operating activities (C+F-G)	179 047,45	- 134 916,93
I.	Other operating revenues	33,69	5 163,59
J.	Other operating expenses	5 780,53	0,00
K.	Financial revenues	12 317,19	1 905,44
L.	Financial expenses	72,32	6 989,83
M.	Gross profit (loss) (H+I-J+K-L)	185 545,48	- 134 837,73
N.	Income tax	0,00	0,00
O.	Net profit (loss) (M-N)	185 545,48	- 134 837,73

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Jaźwińska Witold Klaus, Katarzyna Słubik

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