

## **Introduction to the financial statements for 2020**

- 1) Name and headquarters of the organisation, 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 organisation'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 01/01/2020 - 31/12/2020.

- 4) Whether the financial statement was prepared on the assumption of continuing operations of the organisation 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.

Circumstances that would indicate the existence of any serious threat to the continuity of operation of the Association are unknown.

- 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 organisation 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 amortisation 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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Iwona Pańczyk

Aleksandra Chrzanowska, Ewa Grzegorzółka,  
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

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multi-person body, all members of this body

## **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 160 000,00.

Short-term receivables include:

- loans granted to project participants = PLN 7 355.60
- deposits paid (premises, SMA transmitter) = PLN 9 308.19
- receivables from sale of services (statutory paid and business activity) = PLN 27 360.50
- other settlements = PLN 1 320.03

Short-term investments are composed of: cash in bank (in PLN and EUR) and cash in hand.

The financial result for the previous years constitutes:

- the surplus of revenues over costs in 2017 = PLN 500 094.56
- the surplus of revenues over costs in 2018 = PLN 185 545.48
- net loss in 2019 = PLN -134 837.73

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.

Accruals of PL 500 737.63 – deferred income. In 2020, the Association received grants to cover the costs of projects implemented under the statutory non-profit activities in 2021. For the balance sheet day 2020/12/31, these were included in the deferred income.

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

<b>I.</b>	<b>INCOME FROM PAID STATUTORY ACTIVITY</b>	<b>PLN 159 593.44</b>
	LEGAL OPINIONS	PLN 20 243.10
	LEGAL CONSULTATIONS OF THE OFFICE FOR FOREIGN-ERS	PLN 113 595.07
	LEGAL ADVICE FOR EMPLOYERS	PLN 24 617.07
	OTHER SERVICES	PLN 1 138.20
<b>II.</b>	<b>BUSINESS REVENUES</b>	<b>PLN 4 065.04</b>
	TRAININGS FOR (ABOUT) REFUGEES	PLN 650.41
	OTHER TRAININGS	PLN 1 788.62
	OTHER SERVICES	PLN 1 626.01
<b>III.</b>	<b>INCOME FROM STATUTORY NON-PROFIT ACTIVITIES</b>	PLN 1 678 287.38
<b>1</b>	<b>National public sources</b>	<b>PLN 298 585.62</b>
	<i>including: local government administration (subsidies)</i>	<b>PLN 189 599,73</b>
	INTERGENERATIONAL FACE OF WARSAW, CAPITAL CITY OF WARSAW, UMIA/PS/B/VI/3/10/179/2020-2022;	PLN 40 000.00
	MULTICULTURAL WARSAW IV, CAPITAL CITY OF WARSAW, PS/B/VI/3/1/479/2018-2021	PLN 86 250.00
	CHILDREN IN INTERCULTURAL WARSAW, CAPITAL CITY OF WARSAW, BE/B/V/2/9/1/U-129/70/2019/NGO	PLN 31 000.00
	HELPING NEW RESIDENTS OF WOLA, CAPITAL CITY OF WARSAW, WOL/WSZ/PS-B/VI/3/10-81-2020-2105	PLN 8 800.00
	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 23 549.73
	<i>including: European funds (subsidies)</i>	<b>PLN 108 985.89</b>
	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, UDA-POWER.04.03.00-00-0047/17	PLN 108 985.89
<b>2</b>	<b>Foreign non-public sources (subsidies)</b>	<b>PLN 1 277 058.89</b>
	ONE FOR ALL, ALL FOR ONE 2, FOUNDATION OPEN SOCIETY INSTITUTE	PLN 919 383.61

	VEILIGE HAVEN VOOR VLUCHTELINGENKINDEREN, STICHTING DCI NL INTERNATIONAL NEDERLAND - ECPAT NEDERLAND	PLN 40 430.80
	TOWARDS NON-DETENTION MEASURES IN THE TIMES OF CRISIS, THE FOUNDATION TO PROMOTE OPEN SOCIETY	PLN 110 642.35
	CONSULTATIVE OVERSIGHT GROUP FOR EPIM, NETWORK OF EUROPEAN FOUNDATIONS	PLN 2 224.75
	NO DETENTION NECESSARY II, NETWORK OF EUROPEAN FOUNDATIONS (EPIM)	PLN 204 377.38
<b>3</b>	<b><i>National public sources (subsidies)</i></b>	<b><i>PLN 13 000.00</i></b>
	BATORY FOUNDATION, 24845/2020	PLN 13 000.00
<b>4</b>	<b><i>DONATIONS FOR STATUTORY PURPOSES - STATUTORY NON-PROFIT ACTIVITY</i></b>	<b><i>PLN 89 245.82</i></b>
	From individuals - donations for general statutory purposes	PLN 31 794.11
	From individuals - 1% income tax	PLN 34 716.70
	From legal persons - donations for general statutory purposes	PLN 22 735.01
<b>5</b>	<b>Other income from statutory nonprofit activities</b>	<b>PLN 397.05</b>
<b>IV.</b>	<b>OTHER OPERATING REVENUES</b>	<b>PLN 30 249.78</b>
	Reimbursement of court costs	PLN 614.00
	Remission of social security contributions	PLN 29 366.25
	Other revenues	PLN 269.53
<b>V.</b>	<b>FINANCIAL REVENUES</b>	<b>PLN 66 372.98</b>
	Foreign exchange gains (from EUR currency)	PLN 66 372.98
	<b>TOTAL INCOME</b>	<b>PLN 1 938 568.62</b>

#### 5. Information on the structure of costs incurred

<b>Costs of statutory non-remunerated activities financed from subsidies, donations and the Association's own resources</b>	<b>PLN 1 629 487.95</b>
<b>Costs of statutory paid activities</b>	<b>PLN 56 034.36</b>
<b>Costs of conducting business activity</b>	<b>PLN 3 069.00</b>
material and energy consumption	<b>PLN 56 452.86</b>
outside services	<b>PLN 212 360.69</b>
taxes and charges	<b>PLN 6 769.76</b>
remuneration and social security as well as other benefits	<b>PLN 704 958.81</b>
- including gross personal remuneration (only due to the employment relationship, without the employer's costs)	<b>PLN 547 849.71</b>
- including gross non-personal salaries (salaries under the contract of mandate or contract for specific work)	<b>PLN 49 472.24</b>
other, e.g. property and personal insurance, business travel, representation and advertising costs, payment of allowances, lump sums or equivalents for employees and volunteers	<b>PLN 719 499.22</b>

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

Revenues from the 1% of personal income tax for 2020 - PLN 34 716.70

This amount covered remuneration for employees who provide free assistance to foreigners.

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 organisation

Not applicable

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# Profit and loss account

in accordance with Annex 6 to the Accounting Act

for the period from 1/1/2020 to 31/12/2020

		As for	
No.	Description	Amount for preceding year	Amount for business year
1	2	3	4
<b>A.</b>	<b>Revenues from statutory activities</b>	<b>1 295 668,12</b>	<b>1 837 880,82</b>
I.	Revenues from unpaid public benefit activities	1 156 029,00	1 678 287,38
II.	Revenues from paid public benefit activities	139 639,12	159 593,44
III.	Revenues from other statutory activities	0,00	0,00
<b>B.</b>	<b>Operating expenses</b>	<b>1 432 978,75</b>	<b>1 695 916,83</b>
I.	Expenses of unpaid public benefit activities	1 294 885,95	1 629 487,95
II.	Expenses of paid public benefit activities	138 092,80	56 034,36
III.	Expenses of other statutory activities	0,00	10 394,52
<b>C.</b>	<b>Profit (loss) on statutory activities (A-B)</b>	<b>-137 310,63</b>	<b>141 963,99</b>
<b>D.</b>	<b>Revenues from business activity</b>	<b>9 999,99</b>	<b>4 065,04</b>
<b>E.</b>	<b>Business activity expenses</b>	<b>5 114,48</b>	<b>3 069,00</b>
<b>F.</b>	<b>Profit (loss) on business activity (D-E)</b>	<b>4 885,51</b>	<b>996,04</b>
<b>G.</b>	<b>Overheads</b>	<b>2 491,81</b>	<b>663,00</b>
<b>H.</b>	<b>Profit (loss) from operating activities (C+F-G)</b>	<b>-134 916,93</b>	<b>142 297,03</b>
<b>I.</b>	<b>Other operating revenues</b>	<b>5 163,59</b>	<b>30 249,78</b>
<b>J.</b>	<b>Other operating expenses</b>	<b>0,00</b>	<b>392,51</b>
<b>K.</b>	<b>Financial revenues</b>	<b>1 905,44</b>	<b>66 372,98</b>
<b>L.</b>	<b>Financial expenses</b>	<b>6 989,83</b>	<b>0,00</b>
<b>M.</b>	<b>Gross profit (loss) (H+I-J+K-L)</b>	<b>-134 837,73</b>	<b>238 527,28</b>
<b>N.</b>	<b>Income tax</b>	<b>0,00</b>	<b>0,00</b>
<b>O.</b>	<b>Net profit (loss) (M-N)</b>	<b>-134 837,73</b>	<b>238 527,28</b>

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# BALANCE SHEET

in accordance with Annex 6 to the Accounting Act

as of: 2020-12-31

		As of	
		Preceding year	Business year
	<b>ASSETS</b>		
<b>A.</b>	<b>Fixed assets</b>	<b>0,00</b>	<b>0,00</b>
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 prepayments	0,00	0,00
<b>B.</b>	<b>Current assets</b>	<b>1 210 588,88</b>	<b>1 299 992,95</b>
I.	Inventory	0,00	0,00
II.	Short-term recivables	323 116,90	45 344,32
III.	Short-term investments	887 471,98	1 254 074,37
IV.	Short-term prepayments	0,00	574,26
<b>C.</b>	<b>Unpaid capital contributions (fund)</b>	<b>0,00</b>	<b>0,00</b>
	<b>Total assets</b>	<b>1 210 588,88</b>	<b>1 299 992,95</b>
	<b>LIABILITIES</b>		
<b>A.</b>	<b>Capital (own fund)</b>	<b>550 802,31</b>	<b>789 329,59</b>
I.	Statutory fund	0,00	0,00
II.	Other capitals	0,00	0,00
III.	Retained profit (loss)	685 640,04	550 802,31
IV.	Net profit (loss)	-134 837,73	238 527,28
<b>B.</b>	<b>Liabilities and provisions for liabilities</b>	<b>659 786,57</b>	<b>510 663,36</b>
I.	Provisions for liabilities	0,00	0,00
II.	Long-term liabilities	0,00	0,00
III.	Short-term liabilities	13 796,20	9 925,73
IV.	Accruals	645 990,37	500 737,63
	<b>Total liabilities</b>	<b>1 210 588,88</b>	<b>1 299 992,95</b>

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