

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

ASSETS

The association has fixed assets with a purchase price of PLN 31,526.12, 100% depreciated.

The Association has intangible assets with a purchase price of PLN 5,490.00, 100% amortized.

In December 2021, the Association for Legal Intervention purchased long-term treasury bonds worth PLN 300,000.00 and in August 2022, it purchased long-term treasury bonds also worth PLN 300,000.00. Total value of the bonds: PLN 600,000.00. As at the balance sheet date, the value of the bonds was increased by PLN 13,900.00 of accrued interest.

Short-term receivables include:

- advance payments granted to project partners - for the costs of task implementation: PLN 1,761,854.18
 - deposits paid (premises, SMA transmitter): PLN 9,688.82
 - receivables from the sale of services (paid statutory and economic activities): PLN 1,440.00
 - other settlements: PLN 10,235.15
- TOTAL: PLN 1,783,218.15

Short-term investments include: cash in the bank (in PLN and EUR) and cash in hand in the total amount of PLN 2,595,291.91.

LIABILITIES

The financial result from previous years consists of:

- surplus of revenues over costs in 2017: PLN 500,094.56
 - surplus of revenues over costs in 2018: PLN 185,545.48
 - surplus of costs over revenues in 2019: PLN 134,837.73
 - surplus of revenues over costs in 2020: PLN 238,527.28 PLN
 - surplus of revenues over costs for 2021: PLN 17,003.23
- TOTAL: PLN 806,332.81

Financial result for 2022: PLN 622,662.20

Short-term liabilities in the amount of PLN 145,455.21 are the amount of liabilities due to supplies and services, VAT, settlements with employees, arising in 2022 and paid in 2023, and liabilities to organizations cooperating with the association, implementing joint activities as part of paid statutory activities, including:

- public and legal liabilities: PLN 6,907.00
 - liabilities related to supplies and services: PLN 5,033.60
 - liabilities to partners due to subsidies and settlements: PLN 133,033.28
 - other liabilities: PLN 481.33
- TOTAL: PLN 145,455.21

Accruals amounting to PLN 3,417,959.84 consist of:

- deferred revenues in the amount of PLN 3,009,624.67. In 2022, the Association received grants intended to cover the costs of projects implemented as part of its statutory activities free of charge in 2023. They were included in deferred income as at the balance sheet date of December 31, 2022.
- reserves created for the costs of implementing activities in 2022 in the amount of PLN 408,335.17. The Association carries out unpaid statutory tasks in cooperation with other entities (foundations, associations). In the case of projects implemented in 2022, the settlement date of which falls in 2023, provisions were created for the costs of 2022.

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 April 24, 2003 on public benefit activities and volunteering, as well as information on revenues from membership fees and subsidies from funds public

I.	INCOME FROM PAID STATUTORY ACTIVITY	PLN 90 197,10
	LEGAL OPINIONS	PLN 31 452,83
	LEGAL CONSULTATIONS OF THE OFFICE FOR FOREIGNERS	PLN 28 397,76
	LEGAL ADVICE FOR EMPLOYERS	PLN 27 586,18
	OTHER SERVICES	PLN 2 760,33
II.	BUSINESS REVENUES	PLN 5 550,00 zł
	TRAININGS FOR (ABOUT) REFUGEES	PLN 5 550,00 zł
III.	INCOME FROM STATUTORY NON-PROFIT ACTIVITIES	PLN 10 099 631,49
1.	Grants for implemented programs	PLN 8 378 053,27
1.a	National public sources (grants)	PLN 90 250,00
.	SENIORS IN MULTICULTURAL WARSAW, CAPITAL CITY OF WARSAW, UMIA/PS/B/VI/3/10/179/2020-2022	PLN 49 250,00

	TOGETHER AGAINST DISCRIMINATION. COUNSELING FOR GROUPS AT PARTICULAR RISK OF DISCRIMINATION, CAPITAL CITY OF WARSAW, CKS-RT-BWN/B/X/3/3/18/2/2021/NGO	PLN 41 000,00
1.b .	European and EEA funds (grants)	PLN 1 259 261,19
	RISING - MENTORING TO RAISE MOTIVATED MIGRANTS, UE - ERASMUS+, 2020-1-PL01-KA204-081815	PLN 309 896,17
	COME OUT OF THE SHADOW. SUPPORT FOR VICTIMS OF HATE, EEA FUNDS - ICELAND, LIECHTENSTEIN AND NORWAY, K1D/0508	PLN 171 834,63
	EU-PACT ON ASYLUM AND MIGRATION, UE - EUROPE FOR CITIZENS	PLN 150 320,76
	STRONG DESPITE EVERYTHING, EEA FUNDS K20/0810	PLN 42 190,59
	COMPREHENSIVE SUPPORT FOR PEOPLE WITH SPECIAL NEEDS IN THE POLISH MIGRATION MANAGEMENT SYSTEM; NORWEGIAN FINANCIAL MECHANISM NMF/PA18/002	PLN 321 968,17
	TOWARDS FREEDOM; EEA FUNDS KJd/0678	PLN 222 289,92
	SIDA-SUSTAINABLE, INCLUSIVE AND DECENT WORK FOR ALL; NORWEGIAN FUNDS SDDW-0007	PLN 35 183,29
	GRANT KI/0133; EEA FUNDS	PLN 5 577,66
1.c .	Foreign public sources (grants)	PLN 938 602,24
	CAPACITY BUILDING FOR FOSTER CARE PROFESIONAKSAND FOSTER FAMILIES IN POLAND	PLN 86 928,89
	POLAND-BELARUS BORDER SITUATION RESPONCE; UNHCR	PLN 851 673,35
1.d .	Foreign non-public sources (grants)	PLN 6 089 939,84
	LEGAL TASK FORCE/LEGAL TASK FORCE; OXFAM GB-DEC, PLDA25	PLN 151 409,13
	LEGAL SUPPORT FOR RECENT ARRIVALS FROM UKRAINE AND OTHER COUNTRIES; CHOOSE LOVE Inc.	PLN 481 506,19
	HUMANITARIAN ASSISTANCE TO PEOPLE IMPACTEDBY THE BORDER CRISIS BETWEEN POLAND&BELARUS; INTERNATIONAL RESCUE COMMITTEE	PLN 225 757,04
	STRONGER TOGETHER; OPEN SOCIETY FOUNDATION	PLN 795 113,99
	EMERGENCY SUPPORT; SIGRID RAUSING TRUST	PLN 365 588,87

	NO DETENTION NECESSARY II, NETWORK OF EUROPEAN FOUNDATIONS (EPIM)	PLN 68 352,15
	NO DETENTION NECESSARY III, NETWORK OF EUROPEAN FOUNDATIONS (EPIM)	PLN 52 969,31
	ONE FOR ALL, ALL FOR ONE 4, FOUNDATION OPEN SOCIETY INSTITUTE, OR2021-8273	PLN 492 294,82
	ADRESSING RIGHTS COMPLIANCE AND ACCOUNTABILITY AT EU...; DANISH REFUGE COUNCIL	PLN 21 391,38
	VEILIGE HAVEN VOOR VLUCHTELINGENKINDEREN , STICHTING DCI NL INTERNATIONAL NEDERLAND - ECPAT NEDERLAND	PLN 4 613,50
	HUMANITARIAN WORK IN POLAND WITH UKRAINIAN REFUGES; THE TIDES FOUNDATION	PLN 3 293 173,82
	SUPPORT FEFUGEES FROM UKRAINE LIVING IN POLAND; INTERNATIONAL DETENTION COALITION INCORPORATED	PLN 33 714,02
	TOWARDS NON-DETENTION MEASURES IN THE TIMES OF CRISIS, THE FOUNDATION TO PROMOTE OPEN SOCIETY, OR2020-70712	PLN 76 604,67
	LEGAL ASSISTANCE FOR UKRAINIAN MIGRANTS AND REFUGES; THE TIDES FOUNDATION	PLN 27 450,95
2.	DONATIONS FOR STATUTORY PURPOSES - UNFREE STATUTORY ACTIVITIES	PLN 1 721 578,22
	General for statutory purposes - from individual persons	PLN 620 377,48
	1% donation tax	PLN 33 185,60
	Donations for general statutory purposes - from legal entities	PLN 1 068 015,14
IV.	OTHER OPERATING INCOME	PLN 339,30
	Other operating income	PLN 339,30
V.	FINANCIAL INCOME	PLN 37 749,71
	Interest on purchased bonds	PLN 37 749,71

5. information on the structure of costs incurred

Costs of unpaid statutory activities financed from subsidies, donations and the Association's own funds	PLN 9 538 761,93
Costs of paid statutory activities	PLN 69 751,49
Business costs	PLN 0,00
General management costs	PLN 1 917,72
Other operating and financial costs	PLN 374,26

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

The association does not have a statutory fund.

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The association has its own funds, including: from an institutional grant obtained in previous years or from donations. These funds help secure the financial liquidity of the Association.

Every year, the Association allocates funds generated from paid statutory activities and from business activities to cover the costs of unpaid statutory activities.

7. if the entity has the status of a public benefit organization, it includes in the additional information data on the revenues obtained and costs incurred due to the 1% personal income tax and the method of spending the funds from the 1% personal income tax

In 2022, the Association obtained revenues from 1% personal income tax in the amount of PLN 33,185.60.

This amount mainly covered the remuneration of employees providing free advice to foreigners.

8. other information than those listed above, if they could significantly affect the assessment of the property and financial situation and the financial result of the entity, including additional information and explanations listed in Annex No. 1 to the Act of September 29, 1994 on Accounting, if any in the unit

Not applicable

Date of preparation: 2023-03-30

Date of approval: 2023-06-29

IWONA PAŃCZYK

Name and surname of the person entrusted with keeping accounting books - pursuant to Art. 52 section 2 of the Accounting Act

ALEKSANDRA CHRZANOWSKA, EWA GRZEGRZÓŁKA, FRANCISZEK JACKL, MAŁGORZATA JĄŻWIŃSKA, KATARZYNA SŁUBIK

Name and surname of the head of the unit, and if the unit is managed by a multi-member body, of all members of this body - pursuant to Art. 52 section 2 of the Accounting Act

Form: NIW-CRSO, Date of inclusion in the OPP report database: 2023-07-07

STOWARZYSZENIE INTERWENCJI PRAWNEJ 01-204 WARSZAWA
UL. SIEDMIOGRODZKA 5 51
0000240024

BALANCE SHEET

in accordance with Annex 6 to the Accounting Act
as of: 2022-12-31

		As at the end of	
		the previous year	the current year
	ASSETS		
A.	Fixed assets	300 220,00	613 900,00
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	300 220,00	613 900,00
V.	Long-term periodic settlements	0,00	0,00
B.	Current assets	1 074 116,82	4 378 510,06
I.	Inventory	0,00	0,00
II.	Short-term receivables	405 650,32	1 783 218,15
III.	Short-term investments	648 165,53	2 595 291,91
IV.	Short-term periodic settlements	20 300,97	0,00
C	Payments due to the statutory fund	0,00	0,00
	Total assets	1 374 336,82	4 992 410,06
	LIABILITIES		
A.	Own fund	806 332,81	1 428 995,01
I.	Statutory fund	0,00	0,00
II.	Other funds	0,00	0,00
III.	Profit (loss) from previous years	789 329,59	806 332,81
IV.	Net profit (loss)	17 003,22	622 662,20
B.	Liabilities and provisions for liabilities	568 004,01	3 563 415,05
I.	Provisions for liabilities	0,00	0,00
II.	Long-term liabilities	0,00	0,00
III.	Current liabilities	14 718,19	145 455,21

IV.	Accruals	553 285,82	3 417 959,84
	Total liabilities	1 374 336,82	4 992 410,06

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Name and surname of the head of the unit, and if the unit is managed by a multi-member body, of all members of this body - pursuant to Art. 52 section 2 of the Accounting Act

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Introduction to financial statements

1) name, registered office and address as well as number in the relevant court register or records

STOWARZYSZENIE INTERWENCJI PRAWNEJ, UL. SIEDMIOGRODZKA 5 LOK. 51, 01-204
WARSZAWA, NR KRS: 000240024

2) the duration of the entity's operations, if limited

The association was established for an indefinite period.

3) period covered by the financial statements

Annual financial report for the period 01/01/2022 - 31/12/2022.

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 reports were prepared with the assumption that the Association will continue its operations for at least 12 months and longer.

We are not aware of any circumstances that would indicate any serious threats to the Association's continued operations.

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 under construction at purchase prices less depreciation write-offs,
- tangible current assets - at purchase prices,
- liabilities - in the amount requiring payment,
- own funds and other assets and liabilities - at nominal value,
- items with a period of use longer than one year and with an initial value of up to PLN 2,000.00 are written off in the month of their purchase as costs of the business for which they are to be used, as consumption of materials,
- items with a period of use longer than one year and with an initial value from PLN 2,000 to PLN 10,000.00 are classified as fixed assets and are depreciated in a simplified manner by writing them off as costs once in the month of putting them into use,
- items with a period of use longer than one year and with a value exceeding PLN 10,000 are classified as fixed assets. They are depreciated using the straight-line method according to the adopted depreciation plan,
- intangible assets with a unit purchase price not exceeding PLN 2,000.00 are written off as costs on a one-off basis,
- other intangible assets are depreciated as fixed assets,
- cash held in foreign currencies as well as receivables and liabilities expressed in foreign currencies are valued at the average NBP exchange rate as at the end of the financial year.

In the implementation of projects financed by the European Union, foreign funds and local governments, detailed records are kept for each project separately, according to the budget items and requirements of the subsidizing units.

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Profit and Loss Account

Profit and loss account based on Annex No. 6 to the Accounting Act

for the period from 2022-01-01 to 2022-12-31

		Status for	
		the previous year	the current year
Position	Specification		
1	2	3	4
A.	Revenues from statutory activities	1 761 775,63	10 189 828,5
I.	Income from unpaid public benefit activities	1 623 945,93	10 099 631,4
II.	Income from paid public benefit activities	137 829,70	90 197,10
III.	Revenues from other statutory activities	0,00	0,00
B.	Costs of statutory activities	1 728 564,83	9 608 513,42
I.	Costs of unpaid public benefit activities	1 634 501,71	9 538 761,93
II.	Costs of paid public benefit activities	94 063,12	69 751,49
III.	Costs of other statutory activities	0,00	0,00
C.	Profit (loss) from statutory activities (A-B)	33 210,80	581 315,17
D.	Income from business activities	6 178,87	5 550,00
E.	Business costs	3 330,00	0,00
F.	Profit (loss) from business activities (D-E)	2 848,87	5 550,00
G.	General management costs	0,00	1 917,72
H.	Operating profit (loss) (C+F-G)	36 059,67	584 947,45
I.	Other operating income	2 738,12	339,30
J.	Other operating cost	17 088,26	0,00
K.	Financial revenues	220,00	37 749,71
L.	Financial costs	3 433,31	374,26
M.	Gross profit (loss) (H+I-J+K-L)	18 496,22	622 662,20
N.	Income tax	1 493,00	0,00
O.	Net profit (loss) (M-N)	17 003,22	622 662,20

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Approval date: 2023-06-29

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