

Financial statements

of the Citizens Network Watchdog Poland association

prepared as at 31.12.2021

I. INTRODUCTION TO THE FINANCIAL STATEMENTS

1. The addressee of the financial statements: National Court Register (KRS): 0000181348, Tax Identification Number (NIP): 5262842872

2. Full name: CITIZENS NETWORK WATCHDOG POLAND (Sieć Obywatelska Watchdog Polska)

3. Registered office:

Province: Mazowieckie

District: The Capital City of Warsaw

Commune: Mokotów, City: Warsaw

4. Address:

Province: Mazowieckie

District: The Capital City of Warsaw, Commune: Mokotów

Street: Ursynowska 22/2, postcode: 02-605

City: Warsaw, Post office: Warsaw, country code: PL

5. Period covered by the financial statements and date of preparation:

Period 01.01.2021 – 31.12.2021

Date of preparation: 13.05.2022

6. Duration of the entity's activities:

The duration of the entity's activities is not limited.

7. Going concern assumption:

These financial statements have been prepared on the assumption that the association will continue as a going concern in the foreseeable future.

8. Presentation of the adopted accounting principles (policies), to the extent the Act leaves discretion to the entity, including:

8a) Asset and liability valuation methods (including amortisation and depreciation)

Individual assets and liabilities are valued using prices actually incurred to purchase them or costs necessary to produce them, in compliance with the prudence principle.

Tangible assets are recognised at purchase price or production cost less accumulated depreciation. Tangible assets are depreciated using the straight-line method over the period of their economic life. Tangible assets controlled by the entity with initial value greater than or equal to PLN 3,500.00 but not exceeding the value determined by tax legislation as the threshold for classifying an asset as tangible, are classified as low-value tangible assets.

Depreciation commences in the month following the month in which the tangible asset is commissioned. Intangible assets are recognised in the financial statements on the same basis as tangible assets.

Receivables are recognised at the amount due, in compliance with prudence principle. The value of receivables is updated taking into account the likelihood of them being repaid, by making revaluation write-downs, recognised as other operating expenses or financial costs – depending on the type of receivable the write-down concerns.

Liabilities are recognised in the books of accounts at the amount due.

Receivables and liabilities denominated in foreign currencies are recognised as at the date on which they were incurred at the average exchange rate for respective currency, determined by the National Bank of Poland on the day preceding that date.

As of the balance sheet date, exchange rates from the average exchange rate table of the National Bank of Poland – Table No. 254/A/NBP/2021 dated 31.12.2021 – were used;

GBP 1 = PLN 5.4846; USD 1 = PLN 4.0600; EUR 1 = PLN 4.5994.

Cash in hand and at bank is measured at its nominal value.

The statutory fund and other assets and liabilities are measured at their nominal value.

Prepaid expenses include expenses or consumption of assets relating to later periods than the one in which they were incurred. The timing and method of recognition should be justified in each case by the nature of the costs being recognised in compliance with the prudence principle.

Deferred revenue is recognised in compliance with the prudence principle and includes in particular:

- cash received to finance the acquisition or production of tangible assets, including tangible assets under construction and intangible assets,
- cash received for other purposes.

On the date of receipt of grants, intended for the acquisition or production of tangible assets, tangible assets under construction or intangible assets, these funds are recorded in the books of accounts on the deferred revenue account. Then, parallel to depreciation write-downs, the grant is gradually charged to an increase in other operating income over the useful life of the related tangible asset. On the date of receipt of grants/donations for the purpose of carrying out unpaid statutory activities, which are received by the CNWP prior to incurring expenses and which will be used in later financial years are posted to deferred revenue.

Write-offs to revenue are made in those reporting periods in which the revenue is realised, i.e. up to the amount of costs incurred.

8b) Rules for calculating the financial result:

These financial statements were prepared in accordance with the provisions of the Accounting Act of 29 September 1994 (consolidated text: Journal of Laws of 2021, item 217, as amended).

The CNWP has prepared a balance sheet, a profit and loss account, introduction to the financial statements, and notes to the financial statements in a form consistent with Annex 6 to the aforementioned Accounting Act.

The CNWP prepares its profit and loss account in the multiple-step variant.

All revenues generated by the reporting entity and all associated expenses incurred by it, relating to the given financial year, have been recognised in the entity's books of accounts on an accrual basis and in accordance with the principle of matching of revenues and expenses, irrespective of their payment date.

The financial result after tax in the CNWP consists of:

- a) the result of statutory activities
- b) the result of business activities
- c) the result of operating activities

The result from statutory activities is the difference between the revenue from current statutory activities (grants, donations, including donations of 1% of tax, membership fees) and the costs of these activities.

Statutory costs are the costs of carrying out programmes whose objectives are related to the statutory objectives of the entity.

The operating result is the sum of the result on statutory activities and the result on business activities less general administrative expenses.

8c) Principles applied to the preparation of the financial statements:

The CNWP entrusted the company Taxus Anna Pyrz-Rogozińska with the keeping of its books of accounts for the financial year 2021. The books of accounts of the CNWP are kept electronically, with the use of the RAKS SQL accounting software.

The accounting policies adopted by the CNWP have been applied consistently and comply with the accounting policies applied in the previous financial year.

In order to give a true and fair view of the property, financial position, and financial result of the entity, amounts considered to be material are those which exceed 1% of the balance sheet total for the previous reporting period in the case of balance sheet figures, or those which exceed 5% of the financial result before tax in the case of financial result figures.

The entity applies the principle of keeping separate financial and accounting documents and accounting records, which allows for the identification of individual accounting operations. In order to fulfil this requirement, all operations are recorded on separate subsidiary accounts, which is a rule applying to both costs and revenue. Each project has separate accounts with subsidiary accounts used according to the level of necessary budget control, and for economic activities each activity type is recognised separately.

In accordance with the provisions of Article 37(10) of the Accounting Act, the CNWP does not determine deferred tax assets and liabilities.

II. BALANCE SHEET

prepared as at 31 December 2021

Details		<i>unit of account:</i>	
		PLN	PLN
		As at	
		31.12.2021	31.12.2020
ASSETS			
A.	FIXED ASSETS	7,659.00	7,659.00
I.	Intangible assets	0.00	0.00
II.	Tangible fixed assets	0.00	0.00
III.	Long-term receivables	7,659.00	7,659.00
IV.	Long-term investments	0.00	0.00
V.	Long-term prepayments and accruals	0.00	0.00
B.	CURRENT ASSETS	911,906.12	263,026.95
I.	Inventories	17,918.87	15,918.43
II.	Short-term receivables	117,287.72	142,675.88
III.	Short-term investments	771,299.40	103,818.34
IV.	Short-term prepayments and accruals	5,400.13	614.30
Total assets		919,565.12	270,685.95
LIABILITIES			
A.	EQUITY (OWN FUND)	566,201.14	78,211.83
I.	Statutory fund	40,000.00	20,000.00
II.	Other funds	0.00	0.00
III.	Profit (loss) from previous years	-23,277.42	-122,347.90
IV.	Profit (loss) after tax	549,478.56	180,559.73
B.	LIABILITIES AND PROVISIONS FOR LIABILITIES	353,363.98	192,474.12
I.	Provisions for liabilities	0.00	0.00
II.	Long-term liabilities	0.00	0.00
III.	Short-term liabilities	52,925.21	52,090.12
IV.	Prepayments and accruals	300,438.77	140,384.00
Total liabilities		919,565.12	270,685.95

III. PROFIT AND LOSS ACCOUNT

prepared as at 31 December 2021

Details		unit of account:	
		PLN	PLN
		For the period	
		from 01.01.2021 to 31.12.2021	from 01.01.2020 to 31.12.2020
A.	Revenues from statutory activities	2,193,627.92	1,653,702.63
I.	Revenues from unpaid public benefit activities	2,193,627.92	1,653,702.63
II.	Revenues from paid public benefit activities	0.00	0.00
III.	Revenues from other statutory activities	0.00	0.00
B.	Costs of statutory activities	1,506,196.29	1,314,295.18
I.	Costs of unpaid public benefit activities	1,506,196.29	1,314,295.18
II.	Costs of paid public benefit activities	0.00	0.00
III.	Costs related to other statutory activities	0.00	0.00
C.	Profit (loss) from statutory activities (A-B)	687,431.63	339,407.45
D.	Revenues from business activities	52,956.93	24,912.22
E.	Costs of business activities	19,192.62	23,562.17
F.	Profit (loss) from business activities (D-E)	33,764.31	1,350.05
G.	General administrative expenses	152,326.15	134,916.54
H.	Profit (loss) from operating activities (C+F-G)	568,869.79	205,840.96
I.	Other operating revenue	202.70	315.63
J.	Other operating costs	789.86	1.53
K.	Financial revenue	1,615.94	138.80
L.	Financial costs	19,120.01	24,954.13
M.	Profit (loss) before tax (H+I-J+K-L)	550,778.56	181,339.73
N.	Income tax	1,300.00	780.00
O.	Profit (loss) after tax (M-N)	549,478.56	180,559.73

IV. ADDITIONAL INFORMATION

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

As of 31 December 2021, the CNWP has no financial liabilities under debt financial instruments.

The association has issued the following blank promissory notes to secure amounts due under loan agreements:

– a promissory note for the loan agreement no. 48/PES/01/C/2016 (a loan for the financing of business development). The loan was repaid on 23.07.2021, and the promissory note was cancelled on 12.08.2021.

The association issued the following blank promissory notes as agreement performance security:

– grant agreement for application no. K1d/0561 between the Stefan Batory Foundation and the CNWP under the grant programme “Aktywni Obywatele – Fundusz Krajowy” for funding of the project “Jawność procesu decyzyjnego warunkiem rządów prawa”, the date of signing the agreement 11.02.2021,

– grant agreement for application no. S1/0418 between the Akademia Organizacji Obywatelskich Foundation and the CNWP under the grant programme “Aktywni Obywatele – Fundusz Krajowy” for funding of the project “Od atomów do zorganizowanego ruchu na rzecz praworządności”, date of signing the agreement 24.03.2021.

2. Information on the amounts of provisions and loans granted to members of administrative, management, and supervisory bodies, with an indication of interest rates, principal terms, and any amounts repaid, written off or decommitted, and obligations entered into on their behalf by way of guarantees and sureties of all kinds, with an indication of the total amount for each category. Such events did not occur.

3. supplementary data on assets and liabilities

NOTE 1

Changes in intangible assets

(by group types)	Other intangible assets PLN
a) Gross intangible assets at the beginning of the period	16,835.32
b) Increases (due to)	0.00
– purchase	0.00
c) Decreases (expiry of licences)	0.00
d) Gross intangible assets at the end of the period	16,835.32
e) Accumulated depreciation at the beginning of the period	16,835.32
f) Increases (due to)	0.00
– scheduled depreciation write-downs	0.00
g) Decreases for the period (return of licences)	0.00
h) Accumulated depreciation at the end of the period	16,835.32
i) Net intangible assets at the end of the period	0.00

Note 2**Changes in tangible assets (by group types)**

	Plant and machinery PLN	Equipment depreciated by 100% PLN	Total PLN
a) Gross tangible assets at the beginning of the period	9,210.86	28,010.12	37,220.98
b) Increases (due to)	0.00	0.00	0.00
– purchase of the new ones	0.00	0.00	0.00
c) Decreases (due to)	0.00	0.00	0.00
– liquidation	0.00	0.00	0.00
d) Gross tangible assets at the end of the period	9,210.86	28,010.12	37,220.98
e) Accumulated depreciation at the beginning of the period	9,210.86	28,010.12	37,220.98
f) Depreciation for the period (due to)	0.00	0.00	0.00
– scheduled depreciation write-downs	0.00	0.00	0.00
g) Decreases for the period (due to)	0.00	0.00	0.00
– liquidation	0.00	0.00	0.00
h) Accumulated depreciation at the end of the period	9,210.86	28,010.12	37,220.98
i) Net tangible assets at the end of the period	0.00	0.00	0.00

Note 3**Long-term receivables**

	31 December 2021 Amount in PLN	31 December 2020 Amount in PLN
a) receivables from other entities	7,659.00	7,659.00
– refundable deposit for premises	5,159.00	5,159.00
– refundable car rental deposit	2,500.00	2,500.00
Total gross long-term receivables	7,659.00	7,659.00

Note 4**Inventories**

	31 December 2021 Amount in PLN	31 December 2020 Amount in PLN
a) Materials	0.00	0.00
b) Finished products	0.00	0.00
c) Goods	17,918.87	15,918.43
Total inventories	17,918.87	15,918.43

Note 5**Short-term receivables**

	31 December 2021 Amount in PLN	31 December 2020 Amount in PLN
Receivables from other entities	117,287.72	142,675.88
a) trade receivables, with repayment period of:	1,515.86	2,091.88
– up to 12 months	1,515.86	2,091.88
b) other	115,771.86	140,584.00
– from grants awarded	95,245.99	140,384.00
– from the advances paid to the project partners	20,225.87	0.00
– on account of reimbursement of court fees	300.00	200.00
Total gross short-term receivables	117,287.72	142,675.88

NOTE 6		
Short-term investments	31 December 2021	31 December 2020
	Amount in PLN	Amount in PLN
Cash on hand and at banks, including:		
Cash on hand in PLN	627.48	1,004.52
Current bank accounts	770,671.92	102,813.82
Bank deposits	0.00	0.00
Total short-term investments	771,299.40	103,818.34

NOTE 7		
Short-term prepayments and accruals	31 December 2021	31 December 2020
	Amount in PLN	Amount in PLN
(a) prepaid expenses, including:		
	5,400.13	614.30
– paid insurance of property	705.83	614.30
– internet surveillance	4,694.30	0.00
Total short-term prepayments and accruals	5,400.13	614.30

NOTE 8		
Statutory fund	31 December 2021	31 December 2020
	Amount in PLN	Amount in PLN
a) Statutory fund at the beginning of the year	20,000.00	20,000.00
b) Increase of the fund – due to profit distribution	20,000.00	0.00
Total statutory fund	40,000.00	20,000.00

NOTE 9		
Liabilities	31 December 2021	31 December 2020
	Amount in PLN	Amount in PLN
a. Long-term liabilities	0.00	0.00
Credit facilities and loans – long-term	0.00	0.00
b. Short-term liabilities:	52,925.21	52,090.12
Credit facilities and loans – short-term	0.00	10,500.72
Trade liabilities towards other entities maturing within the period of:	1,172.03	5,006.49
– <i>up to 12 months</i>	<i>1,172.03</i>	<i>5,006.49</i>
On account of taxes, customs duties, insurance, and other benefits	48,029.18	36,231.91
– <i>on account of taxes, customs duties, VAT</i>	<i>7,552.00</i>	<i>5,383.00</i>
– <i>social security liabilities</i>	<i>40,477.18</i>	<i>30,848.91</i>
Payroll liabilities	3,724.00	351.00
– <i>payroll liabilities</i>	<i>3,724.00</i>	<i>351.00</i>
Other settlements with employees	0.00	0.00
Other settlements with members of the association	0.00	0.00
Total other liabilities	52,925.21	52,090.12

NOTE 10		
Deferred income	31 December 2021	31 December 2020
	Amount in PLN	Amount in PLN
Deferred income		
– grants awarded and due in the next period	0.00	74,612.00
– grants allocated unspent to	300,438.77	65,772.00
31.12		
Total deferred income	300,438.77	140,384.00

NOTE 11

Settlement of financial result

	2021
	Amount in PLN
<i>Financial result on unpaid statutory public benefit activity, including:</i>	<i>522,682.46</i>
<i>a) result on main activities</i>	<i>687,431.63</i>
<i>b) general administrative expenses</i>	<i>-148,584.91</i>
<i>c) bank interest, other financial income</i>	<i>60.00</i>
<i>d) rounding up/down</i>	<i>-0.04</i>
<i>e) interest on loans and interest for late payments</i>	<i>-8,938.46</i>
<i>g) awarded reimbursement of court fees and refund of social security (ZUS) overpayments</i>	<i>200.00</i>
<i>h) exchange differences</i>	<i>-7,485.76</i>
Financial result on unpaid statutory public benefit activities	522,682.46
<i>Result on paid statutory public benefit activity, including:</i>	<i>0.00</i>
<i>a) result on main activities</i>	<i>0.00</i>
<i>b) general administrative expenses</i>	<i>0.00</i>
<i>c) exchange differences</i>	<i>0.00</i>
Financial result on paid statutory public benefit activities	0.00
<i>Result on business activities, including:</i>	<i>28,096.10</i>
<i>a) result on main activities</i>	<i>33,764.31</i>
<i>b) general administrative expenses</i>	<i>-3,741.24</i>
<i>c) interest on loans / exchange differences</i>	<i>-1,138.93</i>
<i>d) interest for late payments</i>	<i>-0.92</i>
<i>e) other operating revenues/expenses</i>	<i>-787.12</i>
Financial result on business activities	28,096.10
Financial result before tax	550,778.56
income tax	1,300.00
Financial result after tax	549,478.56

4. information on the structure of generated revenues with indication of their sources

NOTE 12

Revenue from statutory activities and business activities

	2021	2020
	Amount in PLN	Amount in PLN
a) Revenue from unpaid public benefit activities	2,193,627.92	1,653,702.63
– gross contributions specified in the Articles of Association	8,540.00	14,180.48
– donations of 1% of income tax	1,017,122.55	470,373.50
– grants/subsidies	813,088.99	889,893.41
– donations	354,876.38	279,255.24
• <i>donations from natural persons</i>	<i>288,530.38</i>	<i>256,784.89</i>
• <i>donations from legal persons</i>	<i>63,082.25</i>	<i>20,655.49</i>
• <i>donations in kind</i>	<i>3,263.75</i>	<i>1,814.86</i>
– fundraisers	0.00	0.00
b) Revenue from paid public benefit activities	0.00	0.00
c) Revenue from economic activities	52,956.93	24,912.22
– sale of goods	13,185.61	6,470.22
– sale of services	39,771.32	18,442.00
Revenue from all activities	2,246,584.85	1,678,614.85

Grants are included in revenue over one or more periods in a rational and systematic manner to ensure that they are commensurate with the corresponding costs.

In 2021, revenue from unpaid statutory activities to the amount of costs incurred was written down. The difference in the amount of PLN 61,489.25 was recognised in Profit (loss) from previous years.

NOTE 13

Other operating and financial revenue

	2021	2020
	Amount in PLN	Amount in PLN
a) Other operating revenue	202.70	315.63
– awarded reimbursement of court fees	200.00	200.00
– rounding	2.70	1.49
– refund of social security (ZUS) overpayments	0.00	114.14
b) Financial revenue	1,615.94	138.80
– bank interest	0.00	78.80
– dividend	60.00	60.00
– balance sheet valuation of the GBP bank account	1,555.94	0.00
c) Extraordinary gains	0.00	0.00
Total other revenue and gains	1,818.64	454.43

5. information on the structure of the costs incurred

NOTE 14

Information on the structure of costs by type

	2021	2020
	Amount in PLN	Amount in PLN
<i>consumption of materials and energy</i>	32,014.99	21,386.68
<i>third-party services</i>	370,192.52	345,508.03
<i>taxes and fees</i>	9,908.27	14,088.85
<i>Salaries and social security and other benefits</i>	1,165,169.28	1,013,254.16
<i>amortisation and depreciation</i>	0.00	8,482.87
<i>other</i>	100,430.00	70,053.30
Total costs by type:	1,677,715.06	1,472,773.89

NOTE 15

Name of the donor, grantor, or name of the activity	2021 proceeds; e.g. grants, subsidies, donations, contributions	Contributions from previous years, not expended until 31.12.2020	Disbursement of funds for the implementation of programmes	Recording of the amount of the grant to cover the costs of statutory activities	Balance to be expended in future years (only grants and special purpose donations are subject to settlement)	2021 revenue	2021 costs
The Stefan Batory Foundation – Project according to application No. 24890	0.00	10,312.85	10,312.85	0.00	0.00	10,312.85	10,312.85
The Stefan Batory Foundation Project according to application No. K1d/0561 titled "Aktywni Obywatele – Fundusz Krajowy"	130,095.00	0.00	207,138.55	77,043.63	0.00	207,138.63	207,138.55
Sigrid Rausing Trust 3-year contract 2021–2023	373,002.00	0.00	296,879.00	0.00	76,123.00	296,879.00	296,879.00
Open Society Initiative for Europe – grant number: OR2020–72662	73,516.00	31,041.30	104,557.30	0.00	0.00	104,557.30	104,557.30
Open Society Initiative for Europe – grant number: OR2019–60854	62,987.75	20,135.10	82,118.48	0.00	0.00	83,122.85	82,118.48
Donations of 1% of income tax	1,017,122.55	0.00	597,529.75	0.00	0.00	1,017,122.55	597,529.75
The Rozwój Demokracji Lokalnej Foundation – Project according to application no. K1d/044 entitled "Aktywni Obywatele – Fundusz Regionalny"	0.00	0.00	18,202.36	18,202.36	0.00	18,202.36	18,202.36
The Akademia Organizacji Obywatelskich Foundation – Project according to application no. S1/0418 entitled "Aktywni Obywatele – Fundusz Krajowy"	241,246.50	0.00	85,465.99	0.00	155,780.50	85,466.00	85,465.99
U.S. Embassy – Grant No. SPL90021 – GR–3066	75,945.27	0.00	7,410.00	0.00	68,535.27	7,410.00	7,410.00
Activities funded by own resources, membership contributions, donations, reimbursements	360,152.63	0.00	245,166.92	0.00	0.00	360,152.63	245,166.92
Donations in kind	3,263.75	0.00	0.00	0.00	0.00	3,263.75	0.00
Business activities	52,956.93	0.00	22,933.86	0.00	0.00	52,956.93	22,933.86
Summary	2,390,288.38	61,489.25	1,677,715.06	95,245.99	300,438.77	2,246,584.85	1,677,715.06

* costs consist of "General administrative expenses" in the amount of 152,326.15

1,525,388.91

NOTE 16

	2021	2020
	Amount in PLN	Amount in PLN
Other operating expenses		
a) released provisions	0.00	0.00
b) other, including:	789.86	1.53
– rounding	0.33	1.53
– destroyed goods from the store	789.53	0.00
Total other operating costs	789.86	1.53

NOTE 17

	2021	2020
	Amount in PLN	Amount in PLN
Financial costs		
– gain (loss) from exchange differences	10,165.13	14,063.29
– interest on loans	8,953.86	10,878.18
– penalty interest for late payment	1.02	0.36
– balance sheet valuation of the GBP bank account	0.00	12.30
Total other expenses	19,120.01	24,954.13

Note 18

	expenditures	CIT tax 9%
	Amount in PLN	Amount in PLN
Non-tax deductible costs (Article 25(4) of the CIT Act)		
– obituary	448.00	40.00
– financial support for treatment of employees	6,000.00	540.00
– flowers for a funeral	70.00	6.00
– GD 11/2021 expenses – Article 25(4) of the CIT Act	1,934.84	174.00
– financial support for the help of a psychologist and employee litigation	6,000.00	540.00
Total	14,452.84	1,300.00

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

The statutory fund as of 31.12.2021 is PLN 40,000.00, and in the 2021 financial year, it was increased from the amount of PLN 20,000.00 by Resolution No. 7 of the General Meeting of Members held on 22 May 2021.

7. If the entity has the status of a public benefit organisation, the additional information must include data on revenues and costs related to donations of 1% of personal income tax and the manner of spending the funds obtained from the 1% of personal income tax.

In 2021, the CNWP received donations from 1% income tax in the amount of PLN 1,017,122.55, from previous years there were funds left in the amount of PLN 12,154.96. Of those funds, PLN 597,529.75 was spent in 2021. The association spent the funds on: legal aid, legal representation, court fees, and access to a legal portal. General administrative expenses amounted to PLN 75,031.01 (including part of expenses for: rent of premises, maintenance fees, office surveillance, accounting services, remuneration of Board Members, telecommunications services, internet, administrative fee Symantec Desktop for nonprofits, computer accessories).

8. other information

According to §8 of the Articles of Association, “The objective of the Association is to promote and protect human rights and freedom, and civil liberties , as well as activities supporting the development of democracy, and to support monitoring and education activities, in particular those taken by members of the Association and individuals cooperating with them, in order to increase transparency and integrity of public life, including:

- 1) to promote free access to public information;
- 2) to promote public asset management and public policy management that is effective, lawful, transparent, and open to civic control;
- 3) to provide expertise and financial support to individuals and organisations in exercising civic control;
- 4) to take action to promote ethics in public life and anti-corruption activities."

In accordance with §9 of the Articles of Association, the Association implements the above-mentioned objectives in particular by:

- 1) Monitoring public entities and other entities receiving public funds.
- 2) Organising mass events and other forms aimed at promoting the activities of the Association.
- 3) Conducting educational and training activities for young people and adults.
- 4) Providing advice, support, and assistance to persons or institutions that implement the statutory objectives of the Association.
- 5) Lodging petitions, motions, and appeals to public authorities.
- 6) Preparing and conducting projects carried out by members of the Association.
- 7) Publishing and journalistic activities.
- 8) Liaising with other similar organisations in the Republic of Poland and abroad.
- 9) Cooperating with local governments and state authorities, businesses, and the media on the implementation of the Association's objectives.
- 10) Granting legal assistance in the implementation of the Association's statutory objectives by means of providing legal representation by authorised representatives in judicial and administrative proceedings and legal advice by competent individuals.
- 11) Activities related to the analysis of election campaign financing.
- 12) Taking other actions conducive to the implementation of the statutory objectives of the organisation, including the use of new technologies and innovation that supports the effectiveness of activities and dissemination of their results.
- 13) Initiating, expressing opinions, and making statements on laws and regulations.
- 14) Financing activities, natural persons, and legal entities whose objectives coincide with the statutory objectives of the Association.

In 2021, the Association did not carry out paid statutory activities.

In 2021, the Association carried out business activities only to the extent necessary to achieve its statutory objectives. In 2021, the Association carried out business activities in the following areas:

- Retail sale via mail order houses or via Internet (47.91.Z).
- Other out-of-school forms of education, not elsewhere classified (85.59.B).
- Generation of specialised reports from data supplied by clients (63.11.Z).

The income from business activities is fully allocated to the statutory public benefit activities.

9. Information about significant events that occurred after the balance sheet day, which were not taken into account in the financial statements.

In 2021, the CNWP took advantage of the solutions developed in the first year of the pandemic and continued its activities under the epidemic restrictions in place. In the operational area, employee safety remained a priority, and the ability to work remotely in a hybrid model was maintained. In the programme area, safety was also a priority, so the planned programmes were tailored to epidemic requirements. In February 2022, Russia's armed invasion of Ukraine began; military action, economic sanctions imposed, inflation, and rising interest rates have a negative impact on the countries' economies; the macro-economic situation does not necessitate adjustments to the 2021 financial statements. It is not possible to provide precise figures showing the current situation's potential impact on the entity. Such impact, if any, will be reflected in the books of accounts and financial statements for 2022. Under the current circumstances, we have not identified any events that would materially and permanently affect our ability to continue as a going concern, so the statement in the introduction to the financial statements has not been modified.

Warsaw, 13.05.2022