

# Financial statements of the Citizens Network Watchdog Poland

## Association prepared as of 31.12.2022

### 1. INTRODUCTION TO THE FINANCIAL STATEMENTS

2. The addressee of the financial statements: National Court Register (KRS) No.: 0000181348, NIP: 5262842872

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

4. Registered office:

Province: Mazowieckie

District: The Capital City of Warsaw

Commune: Mokotów, City: Warsaw

5. 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

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

Period 01.01.2022 – 31.12.2022

Date of preparation: 23.05.2023

7. Duration of the entity's activities:

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

8. 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.

9. 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)

Tangible and intangible assets are valued at acquisition or production cost, or revalued value (after revaluation) less depreciation and amortisation, as well as impairment losses.

Tangible assets, the limit amount for tangible assets;

The significant initial value of the tangible asset is determined by the amount of PLN 6,000.00. All components, the initial value of which exceeds the amount of PLN 6,000.00, are included in tangible assets subject to depreciation on a general basis.

Low-value items of long-term use.

Assets meeting the definition of tangible assets, the unit price of which does not exceed PLN 6,000.00, are not included in the books as tangible assets, but their value is charged directly to the cost of consumption of materials in the month they are put into use. In addition, components with a value from PLN 2,000.00 to PLN 6,000.00 are included in the quantitative and value off-balance sheet records, which specify the name of individual items and the place of their use.

Intangible assets, limit amount for intangible assets;

The significant initial value of intangible assets is determined by the amount of PLN 4,000.00. All components, the initial value of which exceeds the amount of PLN 4,000.00, are classified as intangible assets subject to amortisation under the general rules.

Low-value long-term titles.

Titles meeting the definition of intangible assets, the unit price of which does not exceed PLN 4,000.00, are not included in the books as intangible assets, but their value is charged directly to the cost of services in the month of purchase.

Assets recognised as tangible assets are depreciated using the straight-line method. Depreciation is charged starting from the first month following the month in which the tangible asset was taken into use.

Depreciation write-downs on disclosed tangible assets not covered by the existing records are made from the month following the month in which they are entered in the records.

Titles recognised as intangible assets are amortised using the straight-line method. Depreciation write-downs are made starting from the first month following the month in which the intangible assets were entered into the records.

Intangible assets are amortised taking into account the minimum lengths of amortisation periods specified in tax regulations, as long as they are equal to the periods of economic usefulness of these assets.

The Organisation applies depreciation/amortisation rates for basic groups of tangible assets and intangible assets in accordance with the tax regulations set forth in the Corporate Income Tax Act of February 15, 1992, as long as they correspond to the economic useful lives of these assets.

Inventory of goods and materials – trade goods at the date of their acquisition are valued and recognised in the accounts at purchase prices.

Materials purchased in small quantities for office purposes and for the implementation of statutory or business activities, are transferred after their purchase directly for consumption, debiting the gross amount to the cost accounting account appropriate to the type of purchase.

Receivables and loans granted are valued at the amount due.

Long-term receivables

Included in non-current assets are receivables that become due more than 12 months after the balance sheet date. Non-current receivables also include deposits paid for leases or rental of premises, if the concluded agreements expire more than one year after the balance sheet date.

Liabilities are measured at amount due.

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. The statutory fund is recorded in the books of accounts by type, according to the rules set forth by law and the provisions of the statute.

Valuation of assets and liabilities denominated in foreign currencies.

a) Valuation at the balance sheet date

Assets expressed in foreign currencies are valued as of the balance sheet date at the average exchange rate announced for a given currency by the National Bank of Poland.

Liabilities expressed in foreign currencies are valued as of the balance sheet date at the average exchange rate announced for a given currency by the National Bank of Poland.

b) Valuation during the financial year

Economic operations expressed in foreign currencies (sale and purchase of currencies and operations for payment of receivables or payables) are recorded in the books on the day they are carried out, respectively, at the rate of exchange actually applied on that day, if it is reasonable to apply this rate.

Other operations are valued at the average exchange rate announced for a given currency by the National Bank of Poland on the day preceding the operation.

Exchange rate differences determined during the year or as of the balance sheet date are charged to financial expenses or credited to financial income.

Prepaid expenses

If the cost does not have a material effect on the financial result, it can be written off in full in the month in which it is incurred.

Costs to be capitalised in the prepayments and accruals account are settled in subsequent fiscal periods to which they relate.

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 earmarked 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 organisation prior to incurring expenses and which will be used in later financial years are posted to deferred revenue.

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

8b) Rules for calculating the financial result:

The Profit and Loss Account is prepared in a calculation form in accordance with Appendix 6 to the aforementioned Accounting Act.

With regard to revenues and expenses, the organisation applies the principles of accrual and matching, i.e., all revenues earned attributable to it (revenues from cash contributions, revenues from the sale of goods, receipts of grants, in-kind donations and earmarked donations) and the expenses charged to it related to these revenues pertaining to the fiscal year are recorded, regardless of when they are paid.

An earmarked grant/donation to cover the costs of statutory activities, which will be received by the unit after they have been incurred:

- a) in the fiscal year in which these costs were incurred – shall be recognised on the date of receipt in the organisation's account as an increase in income from statutory activities;
- b) in the following year in which the costs were incurred – will be recognised as income from statutory activities in the year in which the subsidised costs were incurred;

Statutory costs are the costs of carrying out programs whose objectives are related to the statutory objectives of the entity. In particular, these are the costs of donated grants/subsidies/donations, salaries and business travel of persons directly employed in the implementation of programs, materials consumed and third-party services and other costs related to directly implemented tasks and programs, as well as depreciation of tangible and intangible assets used directly in statutory activities. General and administrative expenses are expenses that are not classified as statutory expenses, other operating expenses or financial expenses.

The result from statutory activities is the difference between the revenues 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 programs 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. In accordance with the provisions of Article 37(10) of the Accounting Act, the organisation does not determine deferred tax assets and liabilities.

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

The CNWP entrusted the company Taxus Anna Pyrz-Rogozńska with the keeping of its books of accounts for the financial year 2022.

The books of accounts of the CNWP are kept electronically, with the use of the RAKS SQL accounting software.

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 revenues. 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 2022

*Unit of account:* ..... PLN ..... PLN

Item		As at	
		31-12-2022	31-12-2021
<b>ASSETS</b>			
<b>A.</b>	<b>FIXED ASSETS</b>	44,200.00	7,659.00
I.	Intangible assets	36,900.00	0.00
II.	Tangible fixed assets	0.00	0.00
III.	Long-term receivables	7,300.00	7,659.00
IV.	Long-term investments	0.00	0.00
V.	Long-term prepayments and accruals	0.00	0.00
<b>B.</b>	<b>CURRENT ASSETS</b>	1,032,217.81	911,906.12
I.	Inventories	10,364.40	17,918.87
II.	Short-term receivables	37,014.12	117,287.72
III.	Short-term investments	978,423.96	771,299.40
IV.	Short-term prepayments and accruals	6,415.33	5,400.13
<b>Total assets</b>		<b>1,076,417.81</b>	<b>919,565.12</b>
<b>LIABILITIES</b>			
<b>A.</b>	<b>EQUITY (OWN FUND)</b>	564,171.97	566,201.14
I.	Statutory fund	60,000.00	40,000.00
II.	Other funds	0.00	0.00
III.	Profit (loss) from previous years	506,201.14	-23,277.42
IV.	Net profit (loss)	-2,029.17	549,478.56
<b>B.</b>	<b>LIABILITIES AND PROVISIONS FOR LIABILITIES</b>	512,245.84	353,363.98
I.	Provisions for liabilities	0.00	0.00
II.	Long-term liabilities	0.00	0.00
III.	Short-term liabilities	11,949.96	52,925.21
IV.	Prepayments and accruals	500,295.88	300,438.77
<b>Total liabilities</b>		<b>1,076,417.81</b>	<b>919,565.12</b>

### III. PROFIT AND LOSS ACCOUNT

prepared as at 31 December 2022

*Unit of account:* ..... PLN ..... PLN

Item	For the period	
	from 01-01-2022 to 31-12-2022	from 01-01-2021 to 31-12-2021
<b>A. Revenues from statutory activities</b>	<b>2,742,250.92</b>	<b>2,193,627.92</b>
I. Revenues from unpaid public benefit activities	2,742,250.92	2,193,627.92
II. Revenues from paid public benefit activities	0.00	0.00
III. Revenues from other statutory activities	0.00	0.00
<b>B. Costs of statutory activities</b>	<b>2,580,803.07</b>	<b>1,506,196.29</b>
I. Costs of unpaid public benefit activities	2,580,803.07	1,506,196.29
II. Costs of paid public benefit activities	0.00	0.00
III. Costs related to other statutory activities	0.00	0.00
<b>C. Profit (loss) from statutory activities (A-B)</b>	<b>161,447.85</b>	<b>687,431.63</b>
<b>D. Revenues from business activities</b>	<b>73,123.08</b>	<b>52,956.93</b>
<b>E. Costs of business activities</b>	<b>41,406.69</b>	<b>19,192.62</b>
<b>F. Profit (loss) from business activities (D-E)</b>	<b>31,716.39</b>	<b>33,764.31</b>
<b>G. General administrative expenses</b>	<b>177,503.27</b>	<b>152,326.15</b>
<b>H. Profit (loss) from operating activities (C+F-G)</b>	<b>15,660.97</b>	<b>568,869.79</b>
I. Other operating revenues	1.90	202.70
J. Other operating costs	1,429.20	789.86
K. Finance revenue	600.00	1,615.94
L. Financial costs	14,583.84	19,120.01
<b>M. Profit (loss) before tax (H+I-J+K-L)</b>	<b>249.83</b>	<b>550,778.56</b>
<b>N. Income tax</b>	<b>2,279.00</b>	<b>1,300.00</b>
<b>O. Profit (loss) after tax (M-N)</b>	<b>-2,029.17</b>	<b>549,478.56</b>

#### 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 31.12.2022, the CNWP has no financial liabilities under debt financial instruments.

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

- grant agreement for Application no. K1d/0561 between Fundacja im. Stefana Batorego 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 Fundacja Akademia Organizacji Obywatelskich 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.
- grant agreement for Application no. K1d/0044 between Fundacja Rozwoju Demokracji Lokalnej im. Jerzego Regulskiego and CNWP within the framework of the grant program "Aktywni Obywatele – Fundusz Regionalny" for funding of the project "Szkoła Inicjatyw Strażniczych – 2 regiony", the date of signing the agreement 21.03.2022.
- grant agreement for application no. KI/0054 between Fundacja im. Stefana Batorego and CNWP within the framework of the grant program "Aktywni Obywatele – Fundusz Krajowy" for the funding of the project "konkurs dotacje instytucjonalne", the date of signing the agreement 14.10.2022.

2. Information on the amounts of advances 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

	Other intangible assets (by type group) zł and gr
<b>a) Gross intangible assets at the beginning of the period</b>	<b>16,835.32</b>
b) increases (due to)	44,280.00
- purchase	44,280.00
c) decreases (expiry of licences)	0.00
<b>d) Gross intangible assets at the end of the period</b>	<b>61,115.32</b>
<b>e) Accumulated depreciation at the beginning of the period</b>	<b>16,835.32</b>
f) increases (due to)	7,380.00
- scheduled depreciation write-downs	7,380.00
g) decreases for the period (return of licences)	0.00
<b>h) Accumulated depreciation at the end of the period</b>	<b>24,215.32</b>
<b>i) net intangible assets at the end of the period</b>	<b>36,900.00</b>

**NOTE 2**

Changes in tangible assets (by group types)	Technical equipment and machinery zł and gr
<b>a) gross tangible assets at the beginning of the period</b>	<b>37,220.98</b>
<b>b) increase (due to)</b>	8,140.00
– purchase of new items	8,140.00
<b>c) decrease (due to)</b>	3,498.74
– liquidation	3,498.74
<b>d) gross tangible assets at the end of the period</b>	<b>41,862.24</b>
<b>e) accumulated depreciation at the beginning of the period</b>	<b>37,220.98</b>
<b>f) depreciation for the period (due to)</b>	8,140.00
– scheduled depreciation write-downs	8,140.00
<b>g) decreases for the period (due to)</b>	3,498.74
– liquidation	3,498.74
<b>h) accumulated depreciation at the end of the period</b>	<b>41,862.24</b>
<b>i) net tangible assets at the end of the period</b>	<b>0.00</b>

**NOTE 3**

Long-term receivables	31 December 2022 Amount in PLN	31 December 2021 Amount in PLN
a) receivables from other entities	7,300.00	7,659.00
– refundable deposit for premises	4,800.00	5,159.00
– refundable car rental deposit	2,500.00	2,500.00
<b>Total gross long-term receivables</b>	<b>7,300.00</b>	<b>7,659.00</b>

**NOTE 4**

Inventories	31 December 2022 Amount zł and gr	31 December 2021 Amount zł and gr
a) Materials	0.00	0.00
b) Goods	10,020.29	17,918.87
c) Advances on deliveries	344.11	0.00
<b>Total inventories</b>	<b>10,364.40</b>	<b>17,918.87</b>

**Note 5**

Short-term receivables	31 December 2022 Amount zł and gr	31 December Amount zł and gr
Receivables from other entities	37,014.12	117,287.72
a) trade receivables, maturing within a period of:	8,244.23	1,515.86
– up to 12 months	8,244.23	1,515.86
b) other	28,769.89	115,771.86
– from grants awarded	28,476.33	95,245.99
– from the advances paid to the project partners	293.56	20,225.87
– on account of reimbursement of court fees	0.00	300.00
<b>Total gross short-term receivables</b>	<b>37,014.12</b>	<b>117,287.72</b>

**NOTE 6**

<b>Short-term investments</b>	<b>31 December 2022</b>	<b>31 December 2021</b>
	<b>Amount zł and gr</b>	<b>Amount zł and gr</b>
Cash in hand and accounts, of which: in hand PLN	158.22	627.48
Current bank accounts	978,265.74	770,671.92
Bank deposits	0.00	0.00
<b>Total short-term investments</b>	<b>978,423.96</b>	<b>771,299.40</b>

**NOTE 7**

<b>Short-term prepayments and accruals</b>	<b>31 December 2022</b>	<b>31 December 2021</b>
	<b>Amount zł and gr</b>	<b>Amount zł and gr</b>
a) prepayments, including:	6,415.33	5,400.13
– paid insurance of property	829.17	705.83
– internet surveillance	4,694.30	4,694.30
– airline tickets in 2023	891.86	0.00
<b>Total short-term prepayments and accruals</b>	<b>6,415.33</b>	<b>5,400.13</b>

**NOTE 8**

<b>Statutory fund</b>	<b>31 December 2022</b>	<b>31 December 2021</b>
	<b>Amount zł and gr</b>	<b>Amount zł and gr</b>
a) Statutory fund at the beginning of the year	40,000.00	20,000.00
b) increase of the fund – due to profit distribution	20,000.00	20,000.00
<b>Total statutory fund</b>	<b>60,000.00</b>	<b>40,000.00</b>

**NOTE 9**

<b>Liabilities</b>	<b>31 December 2022</b>	<b>31 December 2021</b>
	<b>Amount zł and gr</b>	<b>Amount zł and gr</b>
<b>a. Long-term liabilities</b>	<b>0.00</b>	<b>0.00</b>
Credit facilities and loans – long-term	0.00	0.00
<b>b. Short-term liabilities:</b>	<b>11,949.96</b>	<b>52,925.21</b>
Credit facilities and loans – short-term	0.00	0.00
Trade liabilities towards other entities maturing within the period of:	4,155.81	1,172.03
– up to 12 months	4,155.81	1,172.03
On account of taxes, customs duties, insurance and other benefits	5,804.34	48,029.18
– on account of taxes, customs duties, VAT	1,981.00	7,552.00
– social security liabilities	3,823.34	40,477.18
Payroll liabilities	0.00	3,724.00
– payroll liabilities	0.00	3,724.00
Other settlements with employees	0.00	0.00
Other settlements with project partners	1,989.81	0.00
<b>Total other liabilities</b>	<b>11,949.96</b>	<b>52,925.21</b>



**NOTE 10**

<b>Deferred income and accrued revenue</b>	<b>31 December 2022</b>	<b>31 December 2021</b>
	<b>Amount zł and gr</b>	<b>Amount zł and gr</b>
Deferred income and accrued revenue		
– grants received not spent by 31.12	500,295.88	300,438.77
<b>Total deferred income</b>	<b>500,295.88</b>	<b>300,438.77</b>

**NOTE 11****Settlement of financial result**

	<b>2022</b>
	<b>Amount in zł and gr</b>
<i>Result on unpaid statutory public benefit activity, including:</i>	<i>-27,281.31</i>
<i>a) result on main activities</i>	<i>161,447.85</i>
<i>b) general administrative expenses</i>	<i>-173,715.43</i>
<i>c) bank interest, other financial income</i>	<i>600.00</i>
<i>d) rounding up/down</i>	<i>-1,041.42</i>
<i>e) interest on loans and interest for late payments</i>	<i>-8,235.68</i>
<i>g) awarded reimbursement of court fees and refund of social security (ZUS) overpayments</i>	<i>0.00</i>
<i>h) exchange differences</i>	<i>-6,336.63</i>
<b>Net profit from unpaid statutory public benefit activities</b>	<b>-27,281.31</b>
<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>
<b>Net profit from paid statutory public benefit activities</b>	<b>0.00</b>
<i>Result on business activities, including:</i>	<i>27,531.14</i>
<i>a) result on main activities</i>	<i>31,716.39</i>
<i>b) general administrative expenses</i>	<i>-3,787.84</i>
<i>c) interest on loans / foreign exchange differences</i>	<i>-11.53</i>
<i>d) interest for late payments</i>	<i>0.00</i>
<i>(e) other operating revenues/expenses</i>	<i>-385.88</i>
<b>Net profit from business activities</b>	<b>27,531.14</b>
Financial result before tax	249.83
income tax	2,279.00
Financial result after tax	-2,029.17

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

**NOTE 12**

**Revenue from statutory activities and business activities**

	2022	2021
	Amount zł and gr	Amount zł and gr
a) Revenues from unpaid public benefit activities	2,742,250.92	2,193,627.92
– gross contributions specified in the Articles of	10,464.34	8,540.00
– donations of 1% of income tax	1,187,038.73	1,017,122.55
– grants/subsidies	1,273,979.35	813,088.99
– donations	270,768.50	354,876.38
· <i>donations from natural persons</i>	<i>236,366.67</i>	<i>288,530.38</i>
· <i>donations from legal persons</i>	<i>25,657.23</i>	<i>63,082.25</i>
– <i>donations in kind</i>	<i>8,744.60</i>	<i>3,263.75</i>
b) Revenues from paid public benefit activities	0.00	0.00
c) Revenues from economic activities	73,123.08	52,956.93
– sale of goods	10,433.65	13,185.61
– sale of services	62,689.43	39,771.32
<b>Revenues from all activities</b>	<b>2,815,374.00</b>	<b>2,246,584.85</b>

**NOTE 13**

**Other operating and financial revenue**

	2022	2021
	Amount in zł and	Amount in zł and gr
a) Other operating revenue	1.90	202.70
– awarded reimbursement of court fees	0.00	200.00
– rounding	1.90	2.70
b) Financial revenues	600.00	1,615.94
– bank interest	0.00	0.00
– dividend	600.00	60.00
– balance sheet valuation of the GBP bank account	0.00	1,555.94
c) Extraordinary gains	0.00	0.00
<b>Other income and gains, total</b>	<b>601.90</b>	<b>1,818.64</b>

5. information on the structure of the costs incurred

**NOTE 14**

**Information on the structure of costs by type**

	2022	2021
	Amount in zł and gr	Amount in zł and gr
<i>consumption of materials and energy</i>	34,640.44	32,014.99
<i>third-party services</i>	838,742.83	370,192.52
<i>taxes and fees</i>	21,877.18	9,908.27
<i>Salaries and social security and other benefits</i>	1,524,847.62	1,165,169.28
<i>amortisation and depreciation</i>	15,520.00	0.00
<i>other</i>	356,661.91	100,430.00
<b>Total costs by type:</b>	<b>2,792,289.98</b>	<b>1,677,715.06</b>

**NOTE 15**

Name of the Donor, Grantor, or Name of the activity	2022 proceeds; e.g. grants, subsidies, donations, contributions	Contributions from previous years, not expended until 31.12.2021	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)	Year 2022 revenue	Year 2022 cost
Fundacja im. Stefana Batorego – Project according to application no. KI/0054 "Aktywni Obywatele – Fundusz Krajowy" for the project entitled "konkurs dotacje instytucjonalne"	223,537.68	0.00	227,316.41	3,778.73	0.00	227,316.41	227,316.41
Fundacja im. Stefana Batorego – Project according to application No. K1d/0561 entitled "Aktywni Obywatele – Fundusz Krajowy"	164,276.25	0.00	111,930.22	PLN 24,697.60 (in 2021, the accrued revenue was PLN 77,043.63)	0.00	111,930.22	111,930.22
Sigrid Rausing Trust 3-year contract 2021–2023	374,962.00	76,123.00	329,340.96	0.00	121,744.04	329,340.96	329,340.96
National Endowment for Democracy –Grant for project entitled „Freedom of Information – Recovery Action/ Prawo do informacji– plan odbudowy”.	231,880.00	0.00	183,996.61	0.00	47,883.39	183,996.61	183,996.61
Donations of 1% of income tax	1.187.038,73	0.00	1.332.726,33	0.00	0.00	1.187.038,73	1.332.726,33
Fundacja Rozwój Demokracji Lokalnej – Project according to application no. K1d/044 entitled "Aktywni Obywatele – Fundusz Regionalny"	230,188.17	0.00	181,480.91	0.00 PLN (in the year 2021 the accrued income amounted to 18,202.36 PLN)	30,504.90	181,480.91	181,480.91

Fundacja Akademia Organizacji Obywatelskich –Project according to application no. S1 /0418 entitled “Aktywni Obywatele – Fundusz Krajowy”	293,676.50	155,780.50	175,689.70	0.00	273,767.30	175,689.70	175,689.70
U.S. Embassy – Grant No. SPL90021–GR–3066	22,085.52	68,535.27	64,224.54	0.00	26,396.25	64,224.54	64,224.54
Activities funded by own resources, membership contributions, donations, reimbursements	272,488.24	0.00	147,812.82	0.00	0.00	272,488.24	147,812.82
– donations in kind	8,744.60	0.00	0.00	0.00	0.00	8,744.60	0.00
Business activities	73,123.08	0.00	45,194.53	0.00	0.00	73,123.08	45,194.53
Summary	3,082,000.77	300,438.77	2,799,713.03	28,476.33	500,295.88	2,815,374.00	2,799,713.03

\* costs consist of "General and administrative expenses" in the amount of 177,503.27

#### NOTE 16

	2022	2021
	Amount in zł and gr	Amount in zł and gr
Other operating expenses		
a) released provisions	0.00	0.00
b) other, including:	1,429.20	789.86
– rounding	1.41	0.33
– write-off of social security and health insurance adjustments for contractors as a result of erroneous statements to Social Security	1,041.91	0.00
– destroyed goods from the store	385.88	789.53
<b>Total other operating costs</b>	<b>1,429.20</b>	<b>789.86</b>

#### NOTE 17

	2022	2021
	Amount in zł and gr	Amount in zł and gr
Financial costs		
– gain (loss) from exchange differences	4,766.19	10,165.13
– interest on loans	8,235.62	8,953.86
– penalty interest for late payment	0.06	1.02
– balance sheet valuation of accounts in currency	1,581.97	0.00
<b>Total other expenses</b>	<b>14,583.84</b>	<b>19,120.01</b>

#### NOTE 18

	expenditures	CIT tax 9%
	Amount in zł and gr	Amount in zł
Non-tax deductible costs (Article 25(4) of the CIT Act) – financial support for employee psychotherapy	15,300.00	1,377.00
– change of destination of goods for the purposes of unpaid statutory activities	10,020.29	902.00
<b>Total</b>	<b>25,320.29</b>	<b>2,279.00</b>

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

The statutory fund as of 31.12.2022 amounts to PLN 60,000.00 and in the 2022 fiscal year was increased by PLN 20,000, 00 by Resolution No. 7 of the General Meeting of Members of May 28, 2022 from the amount of PLN 40,000.00 from the allocation of the positive financial result of 2021.

7. if the entity has the status of a public benefit organisation, it shall include in the additional information data on revenues received and costs incurred from 1% personal income tax and the manner of spending the funds derived from 1% personal income tax

In 2022, CNWP received contributions from 1% of income tax in the amount of PLN 1,187,038.73, with funds of PLN 431,747.76 left over from previous years, of which PLN 1,332,726.33 was spent in 2022. The association allocated the funds for: website Electronic Document Circulation –EOD (total value of PLN 44,280.00, of which amortised in 2022 for the amount of PLN 7,380.00, the remaining value amortised in future years will be shown in expenses for future years according to the amortisation periods), legal aid, legal representation costs, court fees, legal portal access service. The amount of PLN 101,980.05 was spent on overheads (including some expenses for: rent of premises, maintenance fees, office monitoring, accounting services, salaries of Board Members, telecommunications services).

8. other information

According to § 8 of the Articles of Association, "The purpose of the Association is to promote and protect freedom and human rights and civil liberties, as well as activities that support the development of democracy, and to support monitoring and educational activities, especially those undertaken by members and members of the Association and those working with them, to increase transparency and integrity in 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 economic activities only to the extent necessary to achieve its statutory objectives. In 2021, the Association carried out economic 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).
- Research and experimental development on social sciences and humanities (72.20.Z)

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

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Information about significant events that occurred after the reporting date, which were not taken into account in the financial statements.

The current macro-economic situation does not necessitate adjustments to the 2022 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 2023. 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.

9. The fee of the statutory auditor or the entity authorised to audit financial statements paid or payable for the fiscal year:

- a) statutory audit of the annual financial statements,
- b) other certification services,
- c) tax consulting services, d) other services.

The CNWP commissioned an optional audit of the annual financial statements from the audit firm SW Audyt Sztanga, Wieczorek Spółka Jawna.

The contract for the audit of the financial statements for the 2022 fiscal year was signed on 21.11.2022, for the net amount of PLN 31,000.00 +23%VAT, including:

- PLN 15,500.00 net for the audit of the Financial Statements for fiscal year 2022,
- PLN 15,500.00 net for the audit of the Financial Statements for fiscal year 2023.

In 2022, no advance was paid to the aforementioned agreement. The CNWP is not required to audit its financial statements.

Warsaw 23-05-2023