



OPEN DIALOGUE

Open Dialogue Foundation  
Rond-point Schuman 6/5  
1040 Brussels  
Belgium

Open Dialogue Foundation  
ul. Pirenejska 2C  
01-493 Warsaw  
Poland

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Warsaw, date: 9 October 2023

THE FINANCIAL STATEMENTS OF  
THE OPEN DIALOGUE FOUNDATION - POLAND  
01-493 WARSAW, UL. PIRENEJSKA 2C  
– THE SUPPLEMENTARY INFORMATION AND EXPLANATIONS  
AS PER 2022

## INTRODUCTION TO THE FINANCIAL STATEMENTS

### General Information

#### **1. Corporate name, domicile and address, or residence and home address, the entity's principal activity and its number in the relevant court register or record**

The Open Dialogue Foundation – Poland, domiciled in Warsaw, at ul. Pirenejaska 2c, 01-493 Warsaw, was founded by Lyudmyla Kozlovska by virtue of a notarial deed Rep. No. 4366/2012 drafted on 24 October 2012.

The Foundation was entered into the National Court Register - Register of Associations, Other Social Organisations and Trade Unions, Foundations and Independent Public Health Care Institutions under KRS No. 0000521093. The Inland Revenue Office assigned the Foundation its unique tax identification number [i.e. NIP] 7010436607. The Statistical Office designated the Foundation with the following REGON statistical number: 147376317.

The Foundation's statutory objective is to support development of the Republic of Poland and other countries, as well as their citizens, societies and democratic institutions through cultural and educational efforts, including, in particular, education of students, and activities in the field of research, science and technology, physical culture and sports, environmental protection, charity, health care, social welfare, vocational and social rehabilitation of the disabled, and activities in the field of religious worship.

#### **2. Specification of the duration of the entity's operations, if limited**

The Foundation has been established for an unlimited period of time.

#### **3. Specification of the period covered by the financial statements**

The financial statements cover the period from 01 January 2022 until 31 December 2022.

#### **4. An indication that the financial statements include aggregate figures if the entity has internal organisational units that draw up separate financial statements.**

The entity does not draw up any combined financial statements.

#### **5. An indication of whether the financial statements have been drawn up on the assumption that the entity will continue to operate as a going concern in the foreseeable**



**future and whether there are any circumstances indicating a threat to the entity continuing to operate as a going concern**

These financial statements have been drawn up on the assumption that the entity shall continue its statutory operations, taking advantage of the current assets being at its disposal as per 31 December 2022, and anticipated income from donations and grants in 2023. No circumstances that may indicate any threat to the continuation of the Foundation's activities in the following years have been identified.

**6. In the case of financial statements drawn up for the period during which the merger occurred, an indication that these are the financial statements drawn up for the period following the merger, and an indication of the method of accounting for the merger (acquisition, pooling of interests)**

Not applicable.

**7. Overview of the accounting policies adopted, including the methods of valuation of assets and liabilities (including depreciation and amortisation thereof), the determination of the financial result and the method of preparation of the financial statements to the extent that the law permits the entity to make such a choice.**

The task of maintaining the books of accounts was entrusted to Ms Magdalena Pietrzak, the holder of Licence No. 26800/01, operating as a business entity providing professional accounting services under the following brand: Adiutor Group Sp. z o.o., domiciled at ul. Pirenejska 2C, Warsaw.

The Foundation's accounting documents are processed and recorded at the above location.

The financial statements have been drawn up on the basis of the books of accounts maintained during the financial year in accordance with the adopted accounting principles (policies) determining the following:

- the financial year set from 1 January to 31 December;
- internal rules for the valuation of assets and liabilities;
- the rules for keeping the accounts, taking account of the provisions of the Accounting Act of 29 September 1994, as amended. The content of the present financial statements reflects the legal status as per 31 December 2022.

The assets and liabilities reported in the balance sheet at the end of the financial year have been valued using the following valuation methods resulting from the adopted accounting



policies:

- short-term receivables in accordance with their actual payable amounts, based on a prudent estimate;
- short-term investments at their nominal values;
- short-term liabilities in accordance with their actual payable amounts;
- statutory fund - at its nominal value;
- accrued income at the nominal value of the grants received.

The financial result recorded in a given financial year includes all revenues generated, as well as the correlated costs in accordance with the accrual basis, the rule of proportionality of income vs. costs, and the prudent valuation principle.

## SUPPLEMENTARY INFORMATION AND EXPLANATIONS

### 1. SUPPLEMENTARY INFORMATION ABOUT THE ASSETS

- **Fixed Assets**

1) detailed scope of changes in the value of fixed assets, intangible assets and long-term investments by type group, including the balances of these assets at the beginning of the financial year, as well as their increases and decreases due to: asset revaluations, acquisitions, disposals, internal movements and closing balances and, for depreciable assets, a similar presentation of balances and titles of changes in depreciation or amortisation to date

- **Initial asset values**

Name of the fixed asset	Year 2021	Increase	Decrease	Year 2022
Intangible assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Tangible fixed assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Real estate	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
General-purpose machinery and appliances	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Means of transport	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Other types of fixed assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
<b>Total</b>	<b>PLN 0.00</b>	<b>PLN 0.00</b>	<b>PLN 0.00</b>	<b>PLN 0.00</b>

- **Depreciation**

Name of the fixed asset	Year 2021	Increase	Decrease	Year 2022
Intangible assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Tangible fixed assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Real estate	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
General-purpose machinery and appliances	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Means of transport	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
Other types of fixed assets	PLN 0.00	PLN 0.00	PLN 0.00	PLN 0.00
<b>Total</b>	<b>PLN 0.00</b>	<b>PLN 0.00</b>	<b>PLN 0.00</b>	<b>PLN 0.00</b>

2) the amount of costs of completed development work and the amount of goodwill, and an explanation of the period for their write-off, as defined in Articles 33(3) and 44b(10) respectively



Not reported.

**3) the amount of costs of completed development work and the amount of goodwill, and an explanation of the period for their write-off, as defined in Articles 33(3) and 44b(10) respectively**

Not reported.

**4) the value of land in perpetual leasehold**

Not reported.

**5) the value of tangible assets not depreciated or amortised by the entity, used by virtue of rental, lease or other agreements, also including leasing contracts**

Not reported.

**6) the number and value of securities or equity interests, exchangeable debentures, warrants and options held, with an indication of the rights they confer on their holders**

Not reported.

**7) information on impairment losses on receivables, with an indication of the balance at the beginning of the financial year, increases, utilisation, reversals and the balance at the end of the financial year**

Not reported.

• **Current assets**

○ **Short-term receivables**

	<b>SPECIFICATION</b>	<b>31.12.2021</b>	<b>31.12.2022</b>
1	Receivables from suppliers and customers	PLN 0.00	PLN 65 480.10
2	Deposits paid	PLN 0.00	PLN 30 500.00
3	Other accounts to be clarified	PLN 0.00	PLN 1 393.16
	<b>Total:</b>	<b>PLN 0.00</b>	<b>PLN 97 373.26</b>

○ **Short-term investments**

	<b>SPECIFICATION</b>	<b>31.12.2021</b>	<b>31.12.2022</b>
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1	Cash in hand	PLN 50 000.00	PLN 52 900.00
2	Cash deposited on current bank accounts	PLN 0.00	PLN 136 398.97
<b>Total:</b>		<b>PLN 50 000.00</b>	<b>PLN 189 298.97</b>

## **2. SUPPLEMENTARY INFORMATION ABOUT THE LIABILITIES**

### **8) data on the ownership structure of the subscribed capital and the number and nominal value of the subscribed shares, including preference shares**

- **The Foundation's Equity**

The equity fund comprises the statutory fund and the financial result for the year, being the excess of income over costs.

### **9) status reported as per the beginning of the financial year, increases and utilisation, and the closing balance of the reserve capital (funds), capital reserves and the revaluation capital (fund), insofar as the entity does not prepare a statement of changes in equity**

Not reported.

### **10) proposed terms of profit-sharing or compensation for the loss reported in the financial year**

**Financial result** – a balance sheet loss of **PLN 37 364.40** to be covered by the future years' profits

### **Data on the status of provisions by purpose at the beginning of the financial year, increases, utilisation, dissolution and the closing balance thereof:**

Not reported.

### **11) Classification of long-term liabilities according to balance sheet items with contractual repayment period remaining after the balance sheet date:**

- a) under 1 year;**
- b) from 1 to 3 years;**
- c) from 3 to 5 years;**
- d) over 5 years**

No long-term liabilities have been reported.



- **Short-term liabilities**

	<b>SPECIFICATION</b>	<b>31.12.2021</b>	<b>31.12.2022</b>
1	Liabilities in favour of suppliers	PLN 0.00	PLN 79 536.85
2	PIT 4 tax return payables	PLN 0.00	PLN 43 796.00
3	Payroll liabilities	PLN 0.00	PLN 0.00
4	Liabilities in favour of the Social Insurance Company [i.e. ZUS]	PLN 0.00	PLN180 335.66
5	Other settlements with employees	PLN 0.00	PLN 0.00
6	Other types of liabilities	PLN 0.00	PLN 0.00
7	CIT-8 tax return payments	PLN 0.00	PLN 0.00
8	Loans	PLN 0.00	PLN 0.00
	<b>Total:</b>	<b>PLN 0.00</b>	<b>PLN 303 668.51</b>

**12) the total amount of liabilities collateralised on the entity's assets with an indication of the nature and form of these securities**

Not reported.

**13) a list of significant items of prepayments and accrued income, including the amount of prepayments representing the difference between the value of financial assets received and the liability to pay for them**

- **Short-term accruals**

Not reported.

- **Deferred income**

Not reported.

**14) whenever an asset or liability is disclosed under more than one balance sheet item, the relationship between those items; this applies in particular to the distinction between long-term and short-term receivables and liabilities**

Not reported.

**15) The total amount of contingent liabilities, including guarantees and sureties granted by the entity, also including promissory notes, not shown in the balance sheet, with an indication of the liabilities secured on the entity's assets and the nature and form of these securities; information on contingent liabilities for pensions and similar benefits and for related or associated undertakings should be shown separately**

Not reported.

**16) Where assets that are not classified as financial instruments are measured at fair value:**





- a) material assumptions applied in determining fair value, where the data used to determine that value is not derived from an active market;
- b) for each category of asset that has not been classified as a financial instrument, the fair value as recognised in the balance sheet and, as appropriate, the effects of the revaluation included in financial income or expenses or credited to revaluation reserve (fund) during the reporting period;
- c) a table of changes in the revaluation reserve (fund) comprising the opening and closing balances of the reserve (fund) and its increases and decreases during the financial year

Not reported.

### ***3. EXPLANATIONS TO THE PROFIT AND LOSS ACCOUNT***

#### **3.1 Structure of income:**

- Income on statutory activities**

1. Income received from institutional donors for a total of **PLN 14 901 348.65** including:

	<b>SPECIFICATION OF DONORS</b>	<b>31.12.2021</b>	<b>31.12.2022</b>	<b>COUNTRY</b>
1	OneLostPixel Ltd	PLN 0.00	PLN 7 797 767.94	Cyprus
2	Open Dialogue Foundation	PLN 0.00	PLN 6 245 167.63	Poland
3	Ferrymonte Ltd	PLN 0.00	PLN 156 658.10	Cyprus
4	UAB Vainora LT	PLN 0.00	PLN 148 113.00	Lithuania
5	Bruno Manser Fonds	PLN 0.00	PLN 85 660.20	Switzerland
6	Adapt Partners FZE	PLN 0.00	PLN 75 596.14	UAE



7	Evo Dom Maklerski S.A.	PLN 0.00	PLN 70 000.00	Poland
8	Open Dialogue Foundation (Belgium)	PLN 0.00	PLN 66 528.63	Belgium
9	Eds Friends Inc.	PLN 0.00	PLN 54 394.50	US
10	Kulski Foundation for Polish-American Relations	PLN 0.00	PLN 43 309.00	Poland
11	MSD Polska Sp. z o.o. (Merck)	PLN 0.00	PLN 40 000.00	Poland
12	Prime Selection Dom Maklerski S.A.	PLN 0.00	PLN 35 000.00	Poland
13	American Nuclear Society	PLN 0.00	PLN 21 600.00	US
14	Kulczyk Foundation	PLN 0.00	PLN 17 000.00	Poland
15	Agape Church Inc.	PLN 0.00	PLN 10 155.57	US
16	Academy for the Development of Philanthropy in Poland	PLN 0.00	PLN 10 000.00	Poland
17	Stichting Oekrainers in Nederland	PLN 0.00	PLN 6 463.94	The Netherlands
18	Leśny Park Kultury i Wypoczynku Myślęcinek Sp. z o.o.	PLN 0.00	PLN 4 940.00	Poland
19	Supportech Sp. z o.o.	PLN 0.00	PLN 4 000.00	Poland
20	Winterwarm Polska Sp. z o.o.	PLN 0.00	PLN 4 000.00	Poland
21	Svarogs Sp. z o.o. Sp. k.	PLN 0.00	PLN 3 933.00	Poland
22	EB Polska Foundation	PLN 0.00	PLN 1 061.00	Poland
<b>Total:</b>		<b>PLN 0.00</b>	<b>PLN 14 901 348.65</b>	

	<b>“40+ SCHEME” (remuneration paid for the provision of accommodation for Ukrainian citizens in the Independent Mothers’ Homes)</b>	<b>31.12.2021</b>	<b>31.12.2022</b>	<b>COUNTRY</b>
1	Chynów Commune Office	PLN 0.00	PLN 110 640.00	Poland
2	Włochy Borough Office in the Capital City of Warsaw	PLN 0.00	PLN 78 360.00	Poland
<b>Total:</b>		<b>PLN 0.00</b>	<b>PLN 189 000.00</b>	

2. Income received from individual donors for a total of **PLN 552 740.62** including:

	<b>SPECIFICATION OF DONORS</b>	<b>31.12.2021</b>	<b>31.12.2022</b>	<b>COUNTRY</b>
1	Linda D. Wilkinson	PLN 0.00	PLN 56 165.20	US
2	Iryna Mykh	PLN 0.00	PLN 46 272.53	US
3	Anton Bolshakov	PLN 0.00	PLN 40 012.88	Cyprus
4	David Andrew	PLN 0.00	PLN 40 000.00	UK
5	Barry Jensen	PLN 0.00	PLN 32 091.08	US
6	Edward S. Ma	PLN 0.00	PLN 25 690.20	US
7	Oleksandr Mikhalitsyn	PLN 0.00	PLN 17 799.35	Ukraine
8	Yuliya Semenets	PLN 0.00	PLN 17 273.84	Ukraine
9	Stanisław Tkaczuk	PLN 0.00	PLN 15 500.00	Poland
10	Dmytro Romanchenko	PLN 0.00	PLN 13 156.12	Sweden
11	Marcin Gaworski	PLN 0.00	PLN 11 722.00	Poland
12	Yulia Hlushko	PLN 0.00	PLN 9 823.29	Ukraine



13	Oleksandra Fedorko	PLN 0.00	PLN 9 500.00	Ukraine
14	Denys Kashkovskiy	PLN 0.00	PLN 8 992.08	Poland
15	David James	PLN 0.00	PLN 8 500.00	UK
16	Viktoriia Yegorenkova	PLN 0.00	PLN 8 027.35	Ireland
17	Joseph Smith	PLN 0.00	PLN 7 539.48	US
18	Andrii Bozhok	PLN 0.00	PLN 7 432.31	Poland
19	Yuliia Marchenko	PLN 0.00	PLN 6 890.20	Poland
20	Karolina Matviiv	PLN 0.00	PLN 6 876.92	Poland
21	Nadiia Klos	PLN 0.00	PLN 5 694.12	Ukraine
<b>Total:</b>		<b>PLN 0.00</b>	<b>PLN 394 958.94</b>	

<b>OTHER DONORS (smaller donations and unidentified donors)</b>		<b>31.12.2021</b>	<b>31.12.2022</b>	<b>COUNTRY</b>
1	Individual payments and donations of a value less than PLN 5 000.00	PLN 0.00	PLN 136 631.99	Unspecified
2	Unidentified donors	PLN 0.00	PLN 21 149.69	Unspecified
<b>Total:</b>		<b>PLN 0.00</b>	<b>PLN 157 781.68</b>	

The above listings include proceeds to bank accounts and funds received through Stripe platform, which is used to process donations on the Foundation website.

**Donor overviews in the reporting year present all identified institutional donors (regardless of the amounts of their respective contributions) and all identified individual donors whose contribution amounts were greater than or equal to PLN 5 000.**

The total number of donors supporting the Open Dialogue Foundation – Poland in 2022 comprised 376 entities and individuals, of which 352 were individual donors. The individual donors accounted for 3.53% of donated sum, and 24 institutional donors provided the remaining 96.47% (excluding the value of in-kind donations and unpaid services presented in the ensuing accounts).

The Foundation was unable to identify some of the donors who contributed to Stripe without providing their personal details (or using data that was obviously false, e.g. by nicknaming themselves after mass culture protagonists, or conveying their unique "greetings" to the Russian authorities).

Identification of a donor's country of origin, whenever possible, was performed the basis of bank information, or other data provided via the various platforms in transfer confirmations (by the



payer's home country bank). In some cases, general information available on the Internet served as an auxiliary source. In the event of unresolvable doubts concerning the identity of donors, such donors were eventually classified as "unidentified".

3. Income derived from in-kind donations for a total of **PLN 4 959 805.84** including, specifically:

	<b>DONOR</b>	<b>SUBJECT OF DONATION</b>	<b>VALUE</b>	<b>COUNTRY</b>
1	Your Visible Hand Foundation	Disinfection gels, protective masks and visors, protective clothing (medical uniforms)	PLN 1 831 070.72	Poland
2	Warsaw City Hall	Field/medical beds, medical mattresses, dishwashing liquids, nappies, disinfectants	PLN 1 822 814.00	Poland
3	Cezary Ziontek	Sleeping bags, rice, dummy bottles, infant milk, nappies, head torches, lanterns, baby food, batteries, blankets, quilts, clothes, pillows	PLN 437 053.92	Poland
4	Mateco Podesty Ruchome Sp. z o.o.	Thermally insulated sleeping bags	PLN 281 450.00	Poland
5	Feutres ET Compagnie	School and office supplies	PLN 114 667.06	France
6	Diamedica Sp. z o.o.	MEKICS MTV 1000, MTV 2000 EVO5 Ventilators	PLN 100 000.00	Poland
7	Society of Friends of the Bednarska School Complex	Pet food, food parcels (preserves, pasta, cereals, sugar, salt, butter, jam)	PLN 97 372.00	Poland
8	Unidentified donors	Parcels of clothes (for children and infants) and food (preserves, pasta, cereals, sugar, salt, butter, jam)	PLN 80 012.00	Poland
9	Jan Burski	Sauerkraut, Israeli-type personal dressings with blood-clotting agent, CAT-type tactical tourniquets, powerbanks	PLN 46 967.30	Poland
10	Bartłomiej Wadas	Analgesic drug - Paracetamol	PLN 39 984.00	Poland
11	Community Fire Brigade in Czerna	12 kg ABC fire extinguishers	PLN 29 784.00	Poland
12	Ingram Micro Sp. z o.o	Hardox 450 6 and 8 mm ballistic plates	PLN 25 624.28	Poland
13	Jadwiga Iwanicka	Honda generator set 5.5 kW	PLN 14 010.00	Poland
14	Juliett Sally	VW Fox VJV 2002 car	PLN 10 000.00	UK
15	Maciej Mielczarek	DJI Mavic 3 Drone	PLN 10 000.00	Poland
16	Łukasz Sierpawski	Subaru Legacy 1999 car	PLN 9 000.00	Poland
17	Kulczyk Foundation	Female hygiene supplies (sanitary pads)	PLN 6 146.56	Poland
18	Angelika Wałęga	iPhones	PLN 1 950.00	Poland
19	Winterwarm Polska Sp. z o.o.	Tactical boots and socks	PLN 1 900.00	Poland
	<b>Total:</b>		<b>PLN 4 959 805.84</b>	



4. Income derived from provided unpaid services for a total of **PLN 1 373 074.31** including:

	DONOR'S NAME	SCOPE OF SERVICES	VALUE	COUNTRY
1	TVN S.A.	Broadcasting commercials promoting the Foundations campaigns for Ukraine (including, in particular, Independent Mothers' Homes, helping refugees)	PLN 1 019 500.00	Poland
2	Wydawnictwo Edipresse Sp. z o.o. (Kropka TV)	Broadcasting commercials promoting the Foundations campaigns for Ukraine (including, in particular, Independent Mothers' Homes, helping refugees)	PLN 193 894.31	Poland
3	Grupa Radiowa Agory Sp. z o.o.	Broadcasting commercials promoting the Foundations campaigns for Ukraine (including, in particular, Independent Mothers' Homes, helping refugees)	PLN 94 680.00	Poland
4	Polish Humanitarian Action	Fuel vouchers	PLN 65 000.00	Poland
<b>Total:</b>			<b>PLN 1 373 074.31</b>	

The total amount of income generated by the Open Dialogue Foundation on its statutory activities (i.e. institutional donors, individual donors, in-kind donations and unpaid services, as well as financial subsidies provided by local authorities to secure accommodation for Ukrainian citizens in the so-called Independent Mothers' Homes) amounted to **PLN 21 975 969.42**.

The Foundation also earned income from its paid statutory activities in the total amount of **PLN 4 667.30** in the form of a royalty payment obtained from **Wilfried Martens Centre for European Studies** for the preparation of two analytical studies on the European sanctions regime against human rights offenders (*Including grand corruption in the EU Global Human Rights Sanctions Regime: Why it matters*) and EU policy towards its close neighbours (*When regional-based socialisation fails: Diversifying and strengthening the EU's approach to its neighbourhood*).

- **Income from business activities** – the entity was not engaged in business activities in 2022.

- **Other operating income**

	SPECIFICATION	31.12.2021	31.12.2022
1	Accounting for overpaid VAT	PLN 0.00	PLN 0.00
2	Clearing of settlement account balances	PLN 0.00	PLN 0.03
3	Reconciliation of VAT	PLN 0.00	PLN 0.00
<b>Total</b>		<b>PLN 0.00</b>	<b>PLN 0.03</b>

- **Financial income**

	SPECIFICATION	31.12.2021	31.12.2022
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1	Interest on funds held in a bank account	PLN 0.00	PLN 0.00
2	Exchange rate gains	PLN 0.00	PLN 0.00
	<b>Total</b>	<b>PLN 0.00</b>	<b>PLN 0.00</b>

- **Total income**

	<b>SPECIFICATION</b>	<b>31.12.2021</b>	<b>31.12.2022</b>
1	Income from statutory activities	PLN 0.00	PLN 21 975 969.42
	- individual donors	PLN 0.00	PLN 552 740.62
	- institutional donors	PLN 0.00	PLN 14 901 348.65
	- donations in kind	PLN 0.00	PLN 4 959 805.84
	- unpaid services	PLN 0.00	PLN 1 373 074.31
	- financial support for accommodation of Ukrainian citizens	PLN 0.00	PLN 189 000.00
2	Income from paid statutory activities	PLN 0.00	PLN 4 667.30
3	Income from business activities	PLN 0.00	PLN 0.00
4	Other operating income	PLN 0.00	PLN 0.03
5	Financial income	PLN 0.00	PLN 0.00
	<b>Total</b>	<b>PLN 0.00</b>	<b>PLN 21 980 636.75</b>



### 3.2 Cost structure:

- Costs of statutory tasks implemented by the entity

	SPECIFICATION	31.12.2021	31.12.2022
1	Transportation of war refugees from Ukraine	PLN 0.00	PLN 122 609.30
2	Humanitarian aid transports to Ukraine (fuel, accommodation, food)	PLN 0.00	PLN 38 268.08
3	Humanitarian aid – provided directly for the benefit of Ukrainian war refugees in Poland and internal refugees in Ukraine (e.g. food, medicines, healthcare services, hygiene products, school supplies, clothing), assisting in relocation of Ukrainian refugees from Poland to third countries	PLN 0.00	PLN 598 737.34
4	Purchase of emergency and survival equipment/ support for the Armed Forces of Ukraine, including bulletproof vests, helmets, night vision devices, thermal imaging devices, vehicles, drones, first aid kits, medical equipment, etc.	PLN 0.00	PLN 10 877 525.34
5	Independent Mothers' Homes maintenance costs (rental charges, utilities, food, repairs, transportation, etc.)	PLN 0.00	PLN 146 419.42
6	Broadcasting commercials for the Foundation's campaigns for Ukraine – Mothers' Homes (Mothers' Home, helping refugees ) on TVN Channel	PLN 0.00	PLN 1 347 023.16
f	Warehouse lease and operating costs (rental charges, utilities, renovations, repairs, etc.)	PLN 0.00	PLN 207 621.46
8	Car rental - supporting warehouse operations and humanitarian aid transports	PLN 0.00	PLN 74 107.50
9	Car rental – supporting the operations of refugee assistance centre at the Warsaw East Railway Station	PLN 0.00	PLN 45 945.42
10	Office supplies, minor equipment for the office and humanitarian aid depot	PLN 0.00	PLN 32 653.15
11	Cab and passenger transport services (Bolt, FreeNow) – humanitarian aid depot and refugee assistance	PLN 0.00	PLN 20 811.19
12	Staff missions – airline and rail tickets	PLN 0.00	PLN 30 278.20
13	Staff missions - hotels	PLN 0.00	PLN 46 371.54
14	Staff missions – cabs and public transport	PLN 0.00	PLN 1 156.49
15	Staff missions - restaurants	PLN 0.00	PLN 1 016.56
16	Wages and salaries under employment contracts	PLN 0.00	PLN 1 128.75
17	Wages and salaries under civil law contracts	PLN 0.00	PLN 822 139.63
18	Social security (i.e. ZUS) contributions payable by the employer by virtue of employment contracts	PLN 0.00	PLN 203.52
19	Social security (i.e. ZUS) contributions payable by the employer by virtue of civil law contracts	PLN 0.00	PLN 118 041.86
20	Statutory donation in favour of the Open Dialogue Foundation	PLN 0.00	PLN 5 332 968.84
21	Statutory donation in favour of the Open Dialogue Foundation (Belgium)	PLN 0.00	PLN 1 113 454.86
22	Statutory donation in favour of the human rights defenders in Kazakhstan	PLN 0.00	PLN 47 174.75
23	Statutory donation in favour of Hromadska Spilka Fundatsyya Vidkrytyy Dialoh (Ukraine)	PLN 0.00	PLN 186 439.95



24	Statutory donation in favour of International Charitable Foundation Come Back Alive (safety equipment for AFU soldiers)	PLN 0.00	PLN 24 702.58
25	Donation in favour of Homokomando Association (i.e. defence of LGBT+ rights in Poland)	PLN 0.00	PLN 5 000.00
<b>Total:</b>		<b>PLN 0.00</b>	<b>PLN 21 241 798.89</b>

The costs of business trips listed above relate to a number of travels throughout Poland and to the following countries: Belgium, France, Norway, Portugal, Czech Republic, Netherlands, Germany, Lithuania. Mission expenses related to Ukraine are included in the item "Humanitarian aid transports to Ukraine".

- **Administrative costs**

	<b>SPECIFICATION</b>	<b>31.12.2021</b>	<b>31.12.2022</b>
1	Materials and energy consumption	PLN 0.00	PLN 7 661.81
2	IT support services - servers, accounts and Google services	PLN 0.00	PLN 33 612.00
3	IT support services – website maintenance and support	PLN 0.00	PLN 95 927.70
4	Accountancy services	PLN 0.00	PLN 4 920.00
5	Banking fees	PLN 0.00	PLN 4 047.42
6	Telecommunications services	PLN 0.00	PLN 767.63
7	Legal assistance	PLN 0.00	PLN 114 995.75
8	Translation services	PLN 0.00	PLN 24 082.78
9	Office space rental	PLN 0.00	PLN 50 200.00
10	Office equipment rental	PLN 0.00	PLN 3 122.53
11	Wages and salaries payable under employment contracts	PLN 0.00	PLN 80 719.16
12	Wages and salaries payable under civil law contracts	PLN 0.00	PLN 199 961.01
13	Social insurance [i.e. ZUS] contributions payable by an employer in the case of employment contracts	PLN 0.00	PLN 16 531.29
14	Social insurance [i.e. ZUS] contributions payable by an employer in the case of civil law contracts	PLN 0.00	PLN 36 695.62
15	Cab and passenger transport services (Bolt, FreeNow) – utilised in connection with office and administrative tasks	PLN 0.00	PLN 22 588.28
16	Other types of costs (printing, utilities inspections, notarial fees and other expenses)	PLN 0.00	PLN 5 856.10
<b>Total:</b>		<b>PLN 0.00</b>	<b>PLN 701 689.08</b>

- **Other operating costs**

	<b>SPECIFICATION</b>	<b>31.12.2021</b>	<b>31.12.2022</b>
1	De-recognition of clearing account balances	PLN 0.00	PLN 5 201.96
2	De-recognition of differences in balances and rounded amounts	PLN 0.00	PLN 252.40
<b>Total costs:</b>		<b>PLN 0.00</b>	<b>PLN 5 454.36</b>

- **Financial costs**





	<b>SPECIFICATION</b>	<b>31.12.2021</b>	<b>31.12.2022</b>
1	Budgetary interest	PLN 0.00	PLN 0.00
2	Bank interest	PLN 0.00	PLN 1.42
3	Interest – liabilities towards counterparties	PLN 0.00	PLN 547.28
	- Skanska Residential Development Poland Sp. z o.o.	PLN 0.00	PLN 36.64
	- Ad Opera Sp. z o.o.	PLN 0.00	PLN 510.64
4	Realised foreign exchange losses	PLN 0.00	PLN 68 510.12
	<b>Total</b>	<b>PLN 0.00</b>	<b>PLN 69 058.82</b>

- **Structure of the profit and loss account**

	<b>SPECIFICATION</b>	<b>YEAR 2021</b>	<b>YEAR 2022</b>
1	Income	PLN 0.00	PLN 21 980 636.75
2	Costs	PLN 738.00	PLN 22 018 001.15
	<b>Income surplus over expenses</b>	<b>- PLN 738.00</b>	<b>- PLN 37 364.40</b>



#### **4. ACCOUNTING FOR THE MAIN ITEMS THAT DIFFER THE INCOME TAX BASE FROM THE GROSS FINANCIAL RESULT**

	<b>SPECIFICATION</b>	<b>YEAR 2021</b>	<b>YEAR 2022</b>
<b>I</b>	<b>Income recognised in the profit and loss account</b>	<b>PLN 0.00</b>	<b>PLN 21 980 636.75</b>
-	Excess of income over expenditure for the previous year	[-] PLN	[-] PLN
-	Grants received in the previous year as part of the current year's expenses	[-] PLN	[-] PLN
-	Grants received in the previous year as part of the next year's expenses	[-] PLN	[-] PLN
-	Non-taxable income	[-] PLN	[-] PLN
-	Off balance sheet tax income - gratuitous rental of premises at ul. Nowy Świat 63	[-] PLN	[-] PLN
	<b>Taxable income</b>	<b>PLN 0.00</b>	<b>PLN 21 980 636,75</b>
<b>II</b>	<b>Costs recognised in the profit and loss account</b>	<b>PLN 738.00</b>	<b>PLN 22 018 001.15</b>
-	unpaid salaries and staff missions	[-] PLN	[-] PLN
-	Unpaid social insurance [i.e. ZUS] premiums	[-] PLN	PLN 83 702.73
-	Non tax-deductible costs	[-] PLN	PLN 5 454.36
-	Paid interest and budgetary costs	[-] PLN	[-] PLN
	<b>Tax-deductible costs</b>	<b>PLN 738.00</b>	<b>PLN 21 928 844.06</b>
<b>III</b>	<b>Income pursuant to the Corporate Income Tax Act</b>	<b>-PLN 738,00</b>	<b>PLN 51 792.69</b>
<b>IV</b>	<b>Income (revenue) free of taxation, including:</b>	<b>[-] PLN</b>	<b>PLN 51 792.69</b>
	Exempted income (revenue) (Article 17 item 1 point 4)	[-] PLN	[-] PLN
<b>V</b>	<b>Non-statutory taxable expenses</b>	<b>[-] PLN</b>	<b>[-] PLN</b>
<b>VI</b>	<b>Income tax</b>	<b>[-] PLN</b>	<b>[-] PLN</b>

The Foundation benefits from the right to exemption from corporate income tax pursuant to Article 17 of the Corporate Income Tax Act, point 1 item 4 - in respect of its statutory activities.



**1. The valuation of financial statement items expressed in foreign currencies has been based on the following exchange rates.**

The balance sheet valuation has been based on the following average exchange rates published by the National Bank of Poland, Table 252/A/NBP/2020 as of 31/12/2022

USD	4.4018
EUR	4.6899
RUB	0.0608
CAD	3.2486
GBP	5.2957
UAH	0.1258

**2. A description of the cash structure adopted for the cash-flow statement and, where the cash-flow statement is drawn up using the direct method, a reconciliation of the net cash flows from operating activities using the indirect method must additionally be provided; where there are differences between changes in certain items in the balance sheet and changes in the same items shown in the cash-flow statement, the reasons for these differences must be explained.**

The Foundation is not under an obligation to prepare cash flow statements.

**5. SUPPLEMENTARY INFORMATION AND EXPLANATIONS**

- The average annual headcount under employment contracts during the financial year was:  
Year 2022 – 0.71  
Year 2021 – 0.00

The Foundation hired employees at the following positions: warehouse worker and web content editor/office manager

The gross wages and salaries under employment contracts amounted to:

Year 2022 – PLN 81 847.91  
Year 2021 – PLN 0.00

- The employment under civil law contracts during the financial year was:  
Year 2022 – 43 contracts, 43 service providers/contractors  
Year 2021 – 0 contracts, 0 service providers/contractors

The gross remuneration payable under civil law contracts amounted to:

Year 2022 – PLN 1 021 100.64

Year 2021 – PLN 0.00

- The members of the Management Board and the Board of the Foundation did not earn any remuneration by virtue of their functions.
- The Foundation has not issued any guarantees, suretyships or contingent liabilities.
- There are no contracts that have not been recognised in the balance sheet.
- The Foundation did not grant any loans or benefits to any members of its executive bodies.
- The Foundation has not paid, nor is there any due remuneration due to any auditor or another entity authorised to audit the financial statements for the financial year.
- After the balance sheet date, there were no significant events not accounted for in the in the financial statements.
- The accounting policy rules have not been changed in any manner.
- The entity does not operate a joint venture within as defined by the Accounting Act.
- The entity is under no obligation to draw up consolidated financial statements.
- No adjustments relating to previous years were recorded in the financial year 2022.

Warsaw, 9 October 2023

.....  
**Magdalena Pietrzak**  
(person in charge of maintaining the books  
of accounts)

.....  
**Bartosz Kramek**  
(President of the MB)

.....  
**Lyudmyla Kozlovska**  
(Member of the MB)

.....  
**Marcin Mycielski**  
(Member of the MB)