

The Association of the Jewish Historical Institute of Poland

Tłomackie 3/5, 00-090 Warsaw

Financial Statement

for the period:

1 January 2022 - 31 December 2022

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I. STATEMENT OF THE MANAGEMENT BOARD

Pursuant to the Act on Accounting of 29 September 1994 (Article 52, paragraph 1; Article 46, paragraph 5, point 6; Article 47, paragraph 4, point 6; Article 48, paragraph 5) (consolidated text, Journal of Laws of 2019, item 351), and in conformity with the templates set out in Annex 6 to the aforementioned Act, the Management Board of the Association of the Jewish Historical Institute in Poland presents Financial Statement for financial year ended 31 December 2022; including the following items:

1. Introduction to the Annual Financial Statement,
2. Balance Sheet prepared as of December 31, 2022,
3. Income Statement for the period: 1 January 2022 - 31 December 2022
4. Notes to Financial Statement.

Financial Statement is prepared in accordance with the applicable Act on Accounting; and the data presented gives a true, reliable and fair view of the Organization's assets, financial position and financial result.

Management Board of the Association

Piotr Wiślicki	President of the Board
Marian Turski	Vice President of the Board
Marek Nowakowski	Treasurer
Joanna Fikus	Secretary
Dariusz Stola	Member of the Board
Agnieszka Milbrandt	Member of the Board
Alicja Mroczkowska	Member of the Board
Kamila Dąbrowska	Member of the Board
Maciej Kozłowski	Member of the Board
Zuzanna Hertzberg	Member of the Board
Jolanta Żyndul	Member of the Board

Person responsible for keeping the accounts for the Association

Małgorzata Zastąpiło

II. INTRODUCTION TO FINANCIAL STATEMENT

General Information

Name of the Association:	The Association of the Jewish Historical Institute of Poland, hereinafter referred to as the 'Association'
Registered office and address:	00-090 Warszawa, ul. Tłomackie nr 3/5
Registration authority:	District Court for the capital city of Warsaw in Warsaw, XII Commercial Department of the National Court Register (KRS)
KRS registration date:	20 June 2001
KRS registration number:	0000020904
NIP number:	5260308022
REGON number:	000806795

Mission of the Association

The Association was established to pursue the following activities, *inter alia*, as provided for in the Charter:

- Collect and store artefacts related to history and culture of Polish Jews,
- Preserve, document and catalogue exhibits testifying to the legacy of Polish Jews,
- Initiate establishment of associations and foundations supporting Association operation in Poland and abroad,
- Organize educational activities for Polish and international audience,
- Organize courses of Jewish languages,
- Issue scientific, educational and popularizing publications,
- Cooperate closely with Emanuel Ringelblum Jewish Historical Institute (the 'Institute'), in particular, extend broad-based support to the Institute and share expertise on a mutual basis,
- Initiate research, give the Institute access to museum, library and archive collections as well as the premises in the building located at Tłomackie 3/5 in Warsaw,
- Support the Museum of the History of Polish Jews, initiated and co-founded by the Association, by exercising the rights assigned to the Association under Museum founding agreements, by transferring subsidies and donations received for this purpose, and by satisfying other obligations of the Association under those agreements.

The Association pursues its goals by:

- collecting and preserving objects related to the history and culture of Polish Jews,
- preserving, documenting and cataloguing objects of material culture of Polish Jews,
- initiating research,
- organizing educational courses for Polish and foreign communities,
- organizing the study of Jewish languages,
- publishing activities of a scientific, educational and popularizing nature,

- cooperating closely with the E. Ringelblum Jewish Historical Institute, hereinafter referred to as "the Institute", involving, in particular, comprehensive support of the Institute's activities and exchange of information and experience,
- making available to the Institute, on the basis of a deposit or lending agreement, the museum, library and archive collections owned by the Association, as well as lending space in the premises located at ul. Tłomackie 3/5 in Warsaw, which is the headquarters of the Association and is owned by the Association,
- supporting the activities of the Museum of the History of Polish Jews Polin, of which the Association is the initiator and co-founder, both by exercising the rights of the Association arising from the founding agreements of the Museum and the Articles of Association of the Museum, as well as fulfilling other obligations that the Association has assumed in these agreements,
- supporting the activities of organizations pursuing goals identical or similar to those of the Association by raising funds from donors for jointly implemented projects, transferring financial resources, providing substantive assistance and consultation,
- initiating the establishment of associations and foundations supporting the activities of the Association at home and abroad.

Duration of the Association

As per the Charter of the Association, duration of the Association of the Jewish Historical Institute in Poland is unlimited.

Period of the Financial Statement

Annual Financial Statement of the Association of the Jewish Historical Institute in Poland covers the period between 1 January 2022 and 31 December 2022. Comparative data, however, covers the period between 1 January 2021 and 31 December 2021.

Going Concern Assumption

The annual financial statements were prepared based on the assumption that the Association continues its statutory activity. No events or circumstances are known that would suggest a serious danger for the activity of the organisation. Due to the epidemic threat related to COVID-19 and its propagation to numerous countries, the Association forecasts the following risks:

– limited possibility to find donors.

At the time of drafting these financial statements, the organization's management has not noted the impact of the war in Ukraine. Management will continue to monitor the potential impact and will take all possible steps to mitigate the negative effects on the Association.

Accounting Principles (Policies) Adopted by the Association

Financial Statement is prepared in accordance with the practice of entities, such as associations, operating in Poland, on the basis of accounting principles arising from the provisions of the Act on

Accounting of 29 September 1994 (Journal of Laws of 2023, item 120) and secondary legislation accompanying that act of law.

1. *The following simplifications are applicable:*

- Pursuant to the Act on Accounting (Article 3, paragraph 6), lease agreements are classified by the Association in compliance with the principles set out in tax laws and regulations,
- Pursuant to the Act on Accounting (Article 28b), the Association does not apply secondary legislation accompanying the Act of Accounting, specifying detailed principles of recognition, measurement, disclosure and presentation of financial instruments,
- Pursuant to the Act on Accounting (Article 37, paragraph 10), the Association does not determine deferred income tax assets and provisions.

The Association of the Jewish Historical Institute of Poland has the status of public benefit organization.

2. *Revenues and Expenses*

Revenue from statutory activities includes cash and other financial assets received from the sources set out in applicable laws and the Charter, including membership fees; assets received free of charge; and subsidies and grants. Other revenue categories include, *inter alia*, profit from disposal of assets and finance revenue.

Business expense includes expenses incurred in connection with statutory activities including, *inter alia*, benefits specified in the Charter. Administrative expenses are also included such as, in particular: payroll and social security and other benefits for employees and other persons; depreciation and amortisation allowance for fixed assets and intangible assets; consumption of materials and energy; external services; and other administrative expenses.

3. *Interest*

Interest income is recognised when accrued (using the effective interest rate).

4. *Intangible Assets*

Intangible assets are carried at acquisition or production cost and they are amortised on a straight-line basis, using the following rates:

Other	50%
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Intangible asset amortisation periods and rates are revised by the Association for correctness, and appropriate adjustments of amortisation allowances are made in subsequent years.

5. *Fixed Assets*

Fixed assets are initially carried at acquisition or production cost less depreciation and impairment losses.

Acquisition or production cost of a item of fixed assets or an item of fixed assets under construction includes the total cost incurred by the entity during the period of item construction, assembly, adaptation and improvement until the date it is placed in service, including the cost related to

servicing the liabilities incurred for the financing of the item and associated currency differences, less the revenue.

Initial value representing the acquisition or production cost of an item of fixed assets is increased by the cost of item improvement, involving reconstruction, extension or modernization, in result of which the value-in-use of that item, once the improvement is completed, exceeds its value-in-use applicable on the date on which it was placed in service.

Fixed assets are depreciated on a straight-line basis. Depreciation is started in the month directly following asset placement in service.

Sample depreciation rates:

Buildings and structures	2.50%
Plant and equipment	10-30%
Museum and library collections	are not depreciated and are recognised as off-balance sheet items.

Fixed asset depreciation periods and rates are verified for correctness by the Association, and appropriate adjustments of depreciation allowances are made in subsequent years.

Items with useful life of more than one year, with an initial value not exceeding PLN 3,500.00 (on individual basis), are charged to business expense in the month of their acquisition.

6. Permanent Impairment of Assets

At each balance sheet date, it is assessed whether there is objective evidence of impairment of an asset or group of assets. If such evidence exists, the estimated recoverable amount of the asset is determined and an impairment loss is recognised equal to the difference between the recoverable amount and the carrying amount. The loss resulting from impairment is recognised in the income statement. If the effects of a previous revaluation of assets were recognised as revaluation fund, the loss is deducted from the amount of that fund, and the remaining portion of the loss is recognised in the income statement.

7. Accounts receivable, claims and accounts payable other than those classified as financial assets and liabilities

Accounts receivable are recognised at the amount receivable due, in keeping with prudent measurement principle. Accounts receivable are revalued based on payment probability by making an allowance to reduce accounts receivable, classified as other operating expenses or financial expenses, respectively - depending on the category of accounts receivable involved.

Accounts payable are recognised at the amount payable due.

Accounts receivable and accounts payable expressed in foreign currencies are recognised as at the date on which they arise, in conformity with the average exchange rate of the National Bank of Poland announced for a given currency on the day preceding that date.

As at the balance sheet date, accounts receivable and accounts payable expressed in foreign currencies are measured at the average exchange rate applicable on that date, announced for a given currency by the National Bank of Poland.

8. Prepayments and Accruals

The Association makes prepayments if they relate to future reporting periods. Accruals are made in the amount of probable liabilities attributable to the current reporting period.

9. *Currency Translation Differences*

Currency translation differences resulting from balance sheet date measurement of assets and liabilities expressed in foreign currencies, except for long-term investments, and arising in connection with the payment of accounts receivable and accounts payable in foreign currencies, as well as when selling currencies, are classified as finance revenue or expense, respectively, and – in justified cases – as the acquisition or production cost of a fixed asset under construction or an intangible asset.

The following exchange rates were used in the measurement of balance sheet items expressed in foreign currencies:

31-12-2021	31-12-2022
EUR 4,5994	EUR 4,6899
USD 4,0600	USD 4,4018

10. *Valuation of financial assets*

Long-term bonds are valued at fair value, the effects of the valuation are charged to the revaluation reserve or finance costs depending on previous write-offs to the revaluation reserve.

Short-term bonds are valued at fair value, the effects of the valuation are charged to income or finance costs depending on the value at the valuation date.

III. BALANCE SHEET

Balance Sheet of the ASSOCIATION OF THE JEWISH HISTORICAL INSTITUTE OF POLAND with registered office in Warsaw, prepared as at 31 December 2022

ASSETS	Note	Status as at 31 December 2021	Status as at 31 December 2022
A Non-current assets		6 484 585,67	19 428 803,63
I Intangible assets		150 769,91	0,00
II Property, plant and equipment		6 333 815,76	6 226 628,03
III Non-current receivables		0.00	0.00
IV Long-term investments		0.00	13 177 175,60
V Long-term prepayments		0.00	25 000,00
B Current assets		24 345 693,34	15 094 228,04
I Inventory of tangible current assets		0.00	0.00
II Current receivables		0,00	0,00
III Short-term investments		24 270 093,34	15 065 308,08
IV Short-term prepayments		75 600,00	28 919,96
C Called-up share capital		0.00	0.00
TOTAL ASSETS		30 830 279,01	34 523 031,67
LIABILITIES	Note	Status as at 31 December 2021	Status as at 31 December 2022

A Equity	30 681 367,17	34 405 969,60
I Statutory capital	8 778 239,02	8 778 239,02
II Other capital	0.00	
III Previous years' profit (loss)	17 948 584,68	11 703 128,15
IV Net profit (loss)	3 954 543,47	3 319 596,20
B Liabilities and provisions for liabilities	148 911,84	117 062,07
I Provisions for liabilities	0.00	0.00
II Long-term liabilities	0.00	
III Short-term liabilities	98 911,84	
IV Accruals and prepayments	50 000,00	50 000,00
TOTAL LIABILITIES	30 830 279,01	34 523 031,67

IV. INCOME STATEMENT

Income Statement of the ASSOCIATION OF THE JEWISH HISTORICAL INSTITUTE OF POLAND
with registered office in Warsaw, prepared for the period: 1 January 2021 - 31 December 2021

Income Statement	Note	Year ended 31 December 2020	Year ended 31 December 2021
A Revenues arising from statutory activities		8 887 768,92	7 533 565,74
I Revenues arising from gratuitous public benefit statutory activities		8 887 768,92	
II Revenues arising from non-gratuitous public benefit statutory activities		0.00	0.00
III Revenues arising from other statutory activities		0.00	0.00
B Expenses arising from statutory activities		4 295 469,02	4 036 909,31
I Expenses arising from gratuitous public benefit statutory activities		4 295 469,02	4 036 909,31
II Expenses arising from non-gratuitous public benefit statutory activities		0.00	0.00
III Expenses arising from other statutory activities		0.00	0.00
C Profit (loss) on statutory activities (A-B)		4 592 299,90	
D Revenues arising from business activities		0.00	0.00
E Expenses arising from business activities		0.00	0.00
F Profit (loss) on business activities (D-E)		0.00	0.00
G General and administrative expenses		598 059,24	
H Profit (loss) on operating activities (C+F-G)		3 994 240,66	
I Other operating revenues		18 605,73	12 485,40
J Other operating expenses		132 995,67	13 940,88
K Finance revenues		107 148,62	
L Finance expenses		32 455,87	
M Profit before taxation (H+I-J+K-L)		3 954 543,47	3 319 596,20
N Income tax		0.00	0.00
O Profit (loss) after taxation (M-N)		3 954 543,47	3 319 596,20

V. NOTES

- 1) Information on any financial liabilities, including debt instruments, guarantees and sureties or contingent liabilities not shown in the Balance Sheet, specifying the nature and form of secured claims.

Pursuant to the Agreement of 25 January 2005 on Establishing the Cultural Institution Named Museum of the History of Polish Jews ('Museum Founding Agreement'), the Association shall provide the Museum of the History of Polish Jews ('Museum') with funds equivalent to, at the minimum, 6 percent of the subsidy earmarked in the Draft Budget Law for the operation of the Museum. As part of this commitment, the Association shall raise funds for the Museum in connection with the following activities: permanent exhibition development and enhancement; collection diversification (works of art and exhibits); exhibition, educational and research initiatives; artistic programmes other public programmes associated with culture and history of Jewish life in Central and Eastern Europe.

- 2) Information on the amounts of advances and loans granted to members of administrative, management and supervisory bodies, specifying the underlying interest rate, main conditions and amounts paid, written off or redeemed; as well as liabilities incurred on their behalf as guarantees and sureties of any kind, specifying the total amount for each of the categories.

None.

- 3) Supplementary information on assets and liabilities.
 - a) Note 1: Detailed changes in the values of intangible assets.
 - b) Note 2: Detailed changes in the values of different groups of property, plant and equipment.
 - c) Note 3: Cash (short-term investments).
 - d) Note 4: Prepaid and accrued expenses.
 - e) Note 5a: Non-current financial assets (long-term investments).
 - f) Note 5b: Current financial assets (short-term investments).
 - g) Note 6: Changes in equity.

Note No. 1 Intangible Assets

Specification	Other intangible assets	Total intangible assets
Gross value at the start of the period	567 159,55	567 159,55
Additions		
Gross value at the end of the period		
Amortization at the start of the period		
Additions		
Amortization at the end of the period		
Net value at the start of the period		
Net value at the end of the period		

Note No. 2 Property, Plant and Equipment

Specification	1. Fixed assets				2. Assets under construction	Total property, plant and equipment
	b) Land in perpetual usufruct	c) Buildings, premises, civil and water engineering structures	d) Plant and equipment	f) Other fixed assets		
Gross value at the start of the period	245 295,00		305 298,97	53 576,74		
Additions	0,00		0,00	0,00		
– Acquisition	0,00			0,00		
Disposals	0,00			0,00		
– Liquidation	0,00			0,00		
	0,00			0,00		

		0.00			0,00	
Gross value at the end of the period		245 295.00			53 576,74	
Amortization at the start of the period		0.00			53 576,74	
Additions		0.00			0,00	
– including amortisation		0.00			0,00	
Disposals		0.00			0,00	
– Liquidation		0.00			0,00	
Amortization at the end of the period		0.00			53 576,74	
Net value at the start of the period		245 295.00			0.00	
Net value at the end of the period		245 295.00			0,00	6 226 628,03

Land in Perpetual Usufruct

Land plot number KW WA4M/00233715/2, 690 square metres in area, located at Tłomackie 3/5, is held in perpetual usufruct by the Association.

Non-Depreciated Fixed Assets

The Association does not have any fixed assets used under lease, tenancy or other contracts, including operating lease contracts.

Museum and Library Collections

All collections are recognised as off balance sheet items by the Association. Museum, archive and library collections are used by the following entities, on the basis of free-of-charge escrow agreements:

- Emanuel Ringelblum Jewish Historical Institute
- POLIN Museum of the History of Polish Jews

Note No.3 Cash (short-term investments).

Details	31 December 2021	31 December 2022
Bank accounts in PLN	23 661 092.79	2 574 144.96

Bank accounts in other currencies	609 000.55	2 959 074.78
Investment accounts	0.00	7 056 771.52
Other cash	0.00	0.00
TOTAL	24 270 093.34	12 589 991.26

Note No.4 Accruals and deferrals

Details	31 December 2021	31 December 2022
Accruals, of which:	75 600.00	53 919.96
– Long-term accruals	0.00	25 000.00
– Short-term accruals	75 600.00	28 919.96
Deferrals and provisions for liabilities, of which:	50 000.00	50 000.00
– Provisions for liabilities (financial statement audit)	50 000.00	50 000.00
– Deferred income	0.00	0.00

Note No. 5a Non-current financial assets (long-term investments)

Details	3. Non-current financial assets											4. Other long-term investments	Long-term investments total
	a) in related parties						b) in other entities						
		- shares or stock	- other securities	- granted loans	- other long-term financial assets		- shares or stock	- other securities	- granted loans	- other long-term financial assets			
Gross value at the beginning of the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
– of which at acquisition cost	0.00												0.00
Increases	12 991 247.11	0.00	0.00	0.00	0.00	0.00	12 991 247.11	0.00	12 991 247.11	0.00	0.00	0.00	12 991 247.11
– acquisition	12 991 247.11	0.00					12 991 247.11		12 991 247.11				12 991 247.11
– internal transfer	0.00	0.00					0.00						0.00
– revaluation adjustments	0.00	0.00					0.00						0.00
– others	0.00	0.00					0.00						0.00
Decreases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
– sale	0.00	0.00					0.00						0.00
– internal transfer	0.00	0.00					0.00						0.00
– revaluation adjustments	0.00	0.00					0.00						0.00
– others	0.00	0.00					0.00						0.00
Gross value at the end of the year	12 991 247.11	0.00	0.00	0.00	0.00	0.00	12 991 247.11	0.00	12 991 247.11	0.00	0.00	0.00	12 991 247.11

Impairment charges at the beginning of the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increases	405 006.23	0.00					405 006.23		405 006.23				405 006.23
Decreases	219 077.74	0.00					219 077.74		219 077.74				219 077.74
Impairment charge at the end of the year	185 928.49	0.00	0.00	0.00	0.00	0.00	185 928.49	0.00	185 928.49	0.00	0.00	0.00	185 928.49
Net value at the beginning of the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net value at the end of the year	13 177 175.60	0.00	0.00	0.00	0.00	0.00	13 177 175.60	0.00	13 177 175.60	0.00	0.00	0.00	13 177 175.60

Note No.5b Current financial assets (short-term investments)

Details	3. Current financial assets										4. Other short-term investments	Short-term investments Total	
	a) in related parties					b) in other entities							
	- shares or stock	- other securities	loans granted	- other short-term financial assets	- shares or stock	- other securities	- granted loans	- other short-term financial assets					
Gross value at the beginning of the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
– of which at acquisition cost	0.00	0.00										0.00	
Increases	2 426 157.90	0.00	0.00	0.00	0.00	0.00	2 426 157.90	0.00	2 426 157.90	0.00	0.00	0.00	2 426 157.90
– acquisition	2 426 157.90	0.00					2 426 157.90		2 426 157.90				2 426 157.90
– internal transfer	0.00	0.00					0.00						0.00
– revaluation adjustments	0.00	0.00					0.00						0.00
– others	0.00	0.00					0.00						0.00
Decreases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
– sale	0.00	0.00					0.00						0.00
– internal transfer	0.00	0.00					0.00						0.00
– revaluation adjustments	0.00	0.00					0.00						0.00
– others	0.00	0.00					0.00						0.00
Gross value at the end of the year	2 426 157.90	0.00	0.00	0.00	0.00	0.00	2 426 157.90	0.00	2 426 157.90	0.00	0.00	0.00	2 426 157.90

Impairment charges at the beginning of the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increases	49 158.92	0.00					49 158.92		49 158.92				49 158.92
Decreases	0.00	0.00											0.00
Impairment charge at the end of the year	49 158.92	0.00	0.00	0.00	0.00	0.00	49 158.92	0.00	49 158.92	0.00	0.00	0.00	49 158.92
Net value at the beginning of the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net value at the end of the year	2 475 316.82	0.00	0.00	0.00	0.00	0.00	2 475 316.82	0.00	2 475 316.82	0.00	0.00	0.00	2 475 316.82

Note No.6 Statement of changes in equity as at 31 December 2022

Type of equity	Opening balance	Increases for the year	Decreases for the year	Closing balance
Association's statutory fund	8 778 239.02	0.00	0.00	8 778 239.02
Association's main endowment capital	0.00	10 200 000.00	0.00	10 200 000.00
Capital from revaluation of long-term financial assets	0.00	405 006.23	0.00	405 006.23
Settlement of financial profit/loss of the Association from previous years	17 948 584.68	3 954 543.47	10 200 000.00	11 703 128.15
Financial profit/loss	3 954 543.47	3 319 596.20	3 954 543.47	3 319 596.20
TOTAL	30 681 367.17	17 879 145.90	14 154 543.47	34 405 969.60

4) Information on the structure of realized revenues, specifying their sources and including, in particular, information on revenues in accordance with the provisions of the Act of 24 April 2003 on Public Benefit Activities and Volunteering, as well as information on revenues from membership fees and public subsidies.

- a) Note No. 7 Revenue Structure.
- b) Note No. 8 Expense Structure.
- c) Note No. 9 Operating Expense by Category.
- d) Note No. 10 Revenue Structure by Source.

Note No. 7 Revenue Structure

Specification	2021 Revenue	2022 Revenue
I. Revenues arising from gratuitous public benefit statutory activities	8 887 768,92	
II. Other operating revenues	18 605,73	
III. Finance revenues		
TOTAL		8 273 671,94

Note No. 8 Expense Structure

Specification	2021 Expenses	2022 Expenses
I. Expenses arising from gratuitous public benefit statutory activities		
II. Administrative expenses, including:		
a) Consumption of materials and energy		
b) External services		
c) Taxes and levies		
d) Payroll, social security and other benefits		
e) Amortisation and depreciation		
f) Other expenses		
III. Other operating expenses		
IV. Finance expenses		
TOTAL		4 954 075,74

Note No. 9 Operating Expense by Category

Specification	2021 Expenses	2022 Expenses
I. Amortisation and depreciation		
II. Consumption of materials and energy		
III. External services		
IV. Taxes and levies		
V. Payroll		
VI. Social security and other benefits		
VII. Other expenses		
TOTAL		4 710 682,45

Note No. 10 Revenue Structure by Source

Specification	2021 revenues	2022 revenues
I. Revenue from 1% of Personal Income Tax payment		
II. Revenue from public sources, including:		
1) Central budget funds		
2) Local government funds		
III. Revenue from private sources, including:		
1) Membership fees		
2) Donations received from natural persons		
3) Donations received from private individuals		
IV. From other sources, including:		
1) VAT refund		
2) Financial income		
3) Surplus of revenues over expenses from the previous year		
4) Other		
TOTAL		8 273 671,94

5) Data on the sources of statutory fund increases and distribution.

In 2022, the statutory fund of the Association was not changed.

6) If an entity has the status of a public benefit organization, it shall include in the notes to financial statement the information on revenues and expenses arising from the contribution of 1% of Personal Income Tax payment, and the information on distribution of proceeds from the contribution of 1% of Personal Income Tax payment.

Note No. 11 Income and expenses from the contributions of 1% of PIT

Amounts from contributions of 1% of PIT	Amount
Amount received and not spent in previous years	272 663,97
Amount received in the financial year	45 783,60
Amount spent in the financial year	81 222,90
TOTAL	237 224,67

- 7) Other information not listed in points 1-7 that might have material impact on the assessment of entity's assets and liabilities, financial condition and financial result, including additional information and explanations set out in Annex 1 to the Act, if applicable to the entity.

In carrying out its statutory objectives, the Association cooperates on joint projects with the POLIN Museum of the History of Polish Jews, the Emanuel Ringelblum Jewish Historical Institute and other organizations whose aim is to preserve and perpetuate the history and culture of Polish Jews and their contribution to world culture. Unused funds dedicated to a particular project are returned to the Association upon completion of the project and allocated for subsequent projects. Unused funds increase statutory income.

On 12 June 2022 the General Meeting of Members of the Association, following the amendment of the Articles of Association that took place in 2021, decided to set aside a fund called "The Main Endowment Capital of the Association of the Jewish Historical Institute in Poland" and to allocate to it the amount of PLN 10,200,000 coming from the Association's earned profit for previous years. At the same time, the General Assembly approved the document entitled "Framework Structure for the Deployment of the Main Endowment Capital of the Association of the Jewish Historical Institute of Poland", which sets the investment policy for the separated funds

Management Board of the Association

Piotr Wiślicki	President of the Board
Marian Turski	Vice President of the Board
Marek Nowakowski	Treasurer
Joanna Fikus	Secretary
Dariusz Stola	Member of the Board
Agnieszka Milbrandt	Member of the Board

Alicja Mroczkowska	Member of the Board
Kamila Dąbrowska	Member of the Board
Maciej Kozłowski	Member of the Board
Zuzanna Hertzberg	Member of the Board
Jolanta Żyndul	Member of the Board

Person responsible for keeping the accounts for the Association

Małgorzata Zastąpiło

Warsaw, 8 June 2022