

THE ASSOCIATION OF THE JEWISH HISTORICAL INSTITUTE OF POLAND

Tłomackie 3/5, 00-090 Warsaw

FINANCIAL STATEMENT

for the period:

1 January 2023 - 31 December 2023

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I. INTRODUCTION TO THE FINANCIAL STATEMENTS

General details of the Association

Name of the Association: Stowarzyszenie Żydowski Instytut Historyczny w Polsce (Association of the Jewish Historical Institute in Poland), hereinafter referred to as the Association

Registered office and address: 00-090 Warsaw, ul. Tłomackie nr 3/5

Registration authority: District Court for the Capital City of Warsaw in Warsaw, 12th Business Division of the National Court Register

Date of registration in the National Court Register: 20 June 2001

National Court Register (KRS) No.: 0000020904

NIP (Tax Identification Number) No.: 5260308022

REGON (Business Statistical Identification Number) No.: 000806795

The goal of the Association is to:

preserve and perpetuate the memory of the history and culture of Polish Jews and their contribution to the world culture. To achieve this objective, the Association:

- cultivates and popularizes the traditions of Polish Jews,
- supports and popularizes research on Jewish history and culture with particular attention given to the history and culture of Polish Jews,
- conducts educational activities,
- takes actions aimed at shaping tolerance attitudes in the society,
- cooperates with other Jewish organizations and institutions with similar objectives pursued in the country and worldwide,
- strives to attract representatives of scientific and cultural entities in the country and abroad to implement the objectives of the Association,
- spreads knowledge about the achievements of the Association for Propagation of Judaist Sciences (Towarzystwo Krzewienia Nauk Judaistycznych), the Main Vilnius Judaist Library YIWO in Vilnius and the Central Jewish Historical Commission.

The Association achieves its goals through:

- collection and storage of objects related to the history and culture of Polish Jews
- maintenance, documentation and cataloging of objects of material culture of Polish Jews
- initiating research projects
- organizing educational courses for Polish and foreign communities
- organizing the teaching of Jewish languages
- publishing activities of scientific, educational and awareness-rising nature
- close cooperation with the Emanuel Ringelblum Jewish Historical Institute, hereinafter referred to as the Institute, based in particular on the comprehensive support of the activities of Institute and the exchange of information and experience

- making available to the Institute, under a deposit or lending agreement, the museum, library and archival collections owned by the Association, as well as through lending space in the real property located at: ul. Tłomackie 3/5 in Warsaw, being the registered office of the Association and 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 Association’s authorities resulting from the Museum’s founding agreements and the Museum’s Articles of Association, as well as by performing other obligations that the Association has assumed under 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 funds, providing matter-related assistance and consultation,
- initiating the establishment of associations and foundations supporting the activities of the Association in the country and abroad

Term of the Association

Pursuant to the Statute, the term of the Association of the Jewish Historical Institute in Poland is unlimited.

Period covered by the financial statements

The annual financial statements of the Jewish Historical Institute in Poland covers the period from 1 January 2023 to 31 December 2023. The benchmarking data refer to the period from 1 January 2022 to 31 December 2022.

Going concern

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 threat to the activity of the organization. As a result of the Russian attack of Ukraine on 24 February 2022, the Association foresees the following risks:

- limited possibility to find donors,

As at the moment of preparing these financial statements, the management of the organization has not noted the impact of the war in Ukraine. The management will continue to monitor the potential impact and will take all possible steps to mitigate the negative effects on the Association.

Accounting principles (policy) applied by the Association

The financial statements have been prepared in accordance with the practice applied by entities, such as associations, operating in Poland, based on the accounting principles arising from the provisions of the Accounting Act of 29 September 1994 (Dz.U. Journal of Laws of 2023, item 120, as amended) and the implementing regulations issued on its basis.

1. *Simplifications applied*

- in accordance with Article 3(6) of the Accounting Act, the Association classifies its leasing contracts according to the rules set forth in the tax law,
- in accordance with Article 28b of the Accounting Act, the Association does not apply the regulations implementing the Accounting Act on detailed rules for recognition, valuation methods, scope of disclosure and presentation of financial instruments,
- in accordance with Article 37(10) of the Accounting Act, the Association does not recognize deferred tax assets and liabilities.

The Association of the Jewish Historical Institute in Poland is a public benefit organization.

2. *Revenues and Expenses*

Revenues from statutory activities include cash and other financial assets received from sources specified by separate laws and the statute, including membership fees received, and gratuitously received assets, grants and subsidies. Other revenues include profits from the sale of assets and financial revenues, among other things.

Expenses of activities include expenses associated with the implementation of statutory tasks, including benefits specified by the statute. Administrative costs are also considered as expenses, particularly salaries and social security and other benefits for employees and other persons, depreciation of fixed and intangible assets, consumption of materials and energy, third-party services and other costs of an administrative nature.

3. *Interest*

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

4. *Intangible assets*

Intangible assets are recognized in the books at their purchase price or at the cost incurred to produce them and are amortized on a straight-line basis using the following amortization rates:

Other 50%

The correctness of the amortization periods and rates applied to intangible assets is verified by the Association, resulting in a corresponding adjustment of the write-offs made in subsequent years.

5. *Fixed assets*

Fixed assets are recognized in the accounting books at their purchase price or manufacturing cost (initial value), less any depreciation write-offs, as well as impairment write-offs.

The purchase price or manufacturing cost of fixed assets and fixed assets under construction includes the total of their costs incurred by the entity for the period of construction, assembly, adaptation and improvement up to the date of their acceptance for use, including the cost of servicing the liabilities incurred to finance them and the related exchange rate differences, less any revenue therefrom.

The initial value, constituting the purchase price or manufacturing cost of a fixed asset, is increased by the costs of its improvement, consisting of reconstruction, expansion, modernization or reconstruction, causing the use value of the asset after the improvement is completed to exceed the use value at the time of its acceptance for use.

Fixed assets are depreciated using the straight-line method. Depreciation begins in the month following the acceptance of the fixed asset for use.

Examples of depreciation rates:

Buildings and structures	2.50%
Plant and machinery	10-30%
Museum and library collections	are not subject to depreciation and are recognized in off-balance sheet records.

The correctness of the depreciation periods and rates applied to fixed assets is verified by the Association, resulting in a corresponding adjustment of the write-offs made in subsequent years.

Items with a useful life of more than one year, with an initial value not exceeding PLN 3,500.00 per item, are written off in the month of their purchase as operating expenses.

6. Impairment of assets

As at each balance sheet date, it is determined whether there is any objective evidence of impairment of an asset or a group of assets. If such evidence exists, the Association estimates the recoverable value of the asset and recognizes an impairment charge in the amount of the difference between the recoverable value and the carrying amount. The impairment loss is recognized in the profit or loss account. If the result of the previous revaluation of assets are recognized as a revaluation reserve, the impairment reduces the amount of this reserve, and the remainder of the impairment is recognized in the profit and loss account.

7. Receivables, claims and liabilities other than those classified as financial assets and liabilities

Receivables are recognized at the amount due, in accordance with the prudence principle. The value of receivables is updated taking into account the degree of probability of their payment, by making an impairment allowance, included in other operating expenses or financial expenses, respectively - depending on the type of receivables to which the impairment allowance relates.

Liabilities are recognized in the accounting books at the amount due.

Receivables and liabilities expressed in foreign currencies are shown as of the date they arise according to the average exchange rate of the National Bank of Poland (NBP) announced for that currency on the day preceding that date.

As at the balance sheet date, receivables and liabilities expressed in foreign currencies are measured at the average rate of the National Bank of Poland applicable on that date for that currency.

8. Accruals

The Association recognizes prepayments and accrued income when those apply to future reporting periods. Accrued liabilities are recognized as the amounts of probable liabilities that relate to the current reporting period.

9. Foreign exchange differences

Foreign exchange differences resulting from the balance sheet date valuation of assets and liabilities denominated in foreign currencies, except for long-term investments, and arising in connection with the payment of receivables and liabilities in foreign currencies, as well as on the

sale of currencies, are included in financial revenues or costs, respectively, and in justified cases in the purchase price or production cost of fixed assets under construction or intangible assets.

The following exchange rates were used for valuation of balance sheet items denominated in foreign currencies:

31-12-2022	31-12-2023
EUR 4.6899	EUR 4.348
USD 4.4018	USD 3.935

10. Evaluation of financial assets

Long-term bonds are valued at fair value, the result of the valuation is charged to the revaluation reserve or financial costs, depending on previous write-offs to the revaluation reserve. Short-term bonds are valued at fair value, the result of the valuation is recognized in financial revenues or expenses, depending on the value at the valuation date.

II. BALANCE SHEET

Balance Sheet of the Association of the Jewish Historical Institute of Poland with registered office in Warsaw, prepared as at 31 December 2023

ASSETS	Status as at 31 December 2022	Status as at 31 December 2023
A Non-current assets	19 428 803,63	22 270 106,87
I Intangible assets	0,00	0,00

II Property, plant and equipment	6 226 628,03	5 897 189,38
III Non-current receivables	0,00	0,00
IV Long-term investments	13 177 175,60	16 369 317,49
V Long-term prepayments	25 000,00	3 600,00
B Current assets	15 094 228,04	14 313 824,51
I Inventory o tangible current assets	0,00	0,00
II Current receivables	0,00	733,00
III Short-term investments	15 065 308,08	14 277 733,60
IV Short-term prepayments	28 919,96	35 357,91
C Called-up share capital	0,00	0,00
Total Assets	34 523 031,67	36 583 931,38
	LIABILITES	
	Status as at 31 December 2022	Status as at 31 December 2023
A Equity	34 405 969,60	36 464 767,35
I Statutory capial	8 778 239,02	8 778 239,02
II Other capital	10 605 006,23	11 184 105,53
III Previoes years profit (loss)	11 703 128,15	15 022 724,35
IV Net profit (loss)	3 319 596,20	1 479 698,45
B Liabilites and provisions for liabilites	117 062,07	119 164,03
I Provisions for labilities	0,00	0,00
II Long-term liabilities	25 000,00	3 600,00
III Short-term liabilities	42 062,07	65 564,53
IV Accruals and prepayments	50 000,00	49 999,50
Total Liabilities	34 523 031,67	36 583 931,38

III. 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 2023 - 31 December 2023

Income Statement	Year ended 31 December 2022	Year ended 31 December 2023
A Revenues arising from statutory activities	7 533 565,74	8 026 710,88
I Revenues arising from gratuitous public benefit statutory activities	7 533 565,74	8 026 710,88
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	4 036 909,31	6 587 696,44
I Expenses arising from gratuitous public benefit statutory activities	4 036 909,31	6 587 696,44
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)	3 496 656,43	1 439 014,44
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	673 773,14	745 115,91
H Profit (loss) on operating activities (C+F-G)	2 822 883,29	693 898,53
I Other operating revenues	12 485,40	15 300,95
J Other operating expenses	13 940,88	13 501,00
K Finance revenues	727 620,80	1 991 566,31
L Finance expenses	229 452,41	1 207 566,34
M Profit before taxation (H+I-J+K-L)	3 319 596,20	1 479 698,45
N Income tax	0,00	0,00
O Profit (loss) after taxation (M-N)	3 319 596,20	1 479 698,45

III. NOTES

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

Pursuant to the Agreement on establishment of a cultural institution called Museum of the History of Polish Jews ("Agreement on establishment of the Museum") of 25 January 2005, the Association is required to each year provide the Museum of the History of Polish Jews ("Museum") with funds representing at least 6% of the subsidy provided for in the budget bill for the Museum operations. As part of this obligation, the Association obtains and provides the Museum with funds for its statutory

operations related to: development and enrichment of the Museum's permanent exhibition, enlargement of collections (works of art and exhibits), exhibition, educational and research programs, artistic programs and other public programs relating to the culture and history of Jews from Central and Eastern Europe.

- 2) Information on the amounts of advances and loans granted to members of administrative, management and supervisory bodies, with an indication of the interest rate, the main terms and any amounts repaid, written off or redeemed, as well as on liabilities incurred on their behalf under guarantees and sureties of any kind, with an indication of the total amount for each category.

There were no such cases.

3) Supplementary information on the 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 Funds (Short-term investments)
- d) Note 4 Accruals
- e) Note 5a Non-current financial assets (Long-term investments)
- f) Note 5b Current financial assets (Short-term investments)
- g) Note 6 Statement of changes in capital

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	43 377,38	43 377,38
Disposals	36 644,65	36 644,65
Gross value at the end of the period	573 892,28	573 892,28
Amortization at the start of the period	567 159,55	567 159,55
Additions	43 377,38	43 377,38
Disposals	36 644,65	36 644,65
Amortization at the end of the period	573 892,28	573 892,28
Net value at the start of the period	0,00	0,00
Net value at the end of the period	0,00	0,00

Note No. 2 Property, Plant and Equipment

Specification	1. fixed assets						2. Assets under construction	Total property, plant and equipment	
	a) land	b) land in perpetual usufruct	c) buildings, premises, civil and water engineering structures	d) plant and equipment	e) other fixed assets	f) other fixed assets			
Gross value at the start of the period	11 956 437,78	0,00	245 295,00	11 472 669,75	184 896,29	0,00	53 576,74	181 267,90	12 137 705,68
Additions	23 677,50	0,00	0,00	0,00	23 677,50	0,00	0,00	1 072 988,09	1 096 665,59
– Acquisition	23 677,50				23 677,50			1 072 988,09	1 096 665,59
Disposals	18 037,48	0,00	0,00	0,00	18 037,48	0,00	0,00	1 115 610,00	1 133 647,48
– Liquidation	18 037,48				18 037,48				18 037,48
– others *	0,00							1 115 610,00	1 115 610,00
Gross value at the end of the period	11 962 077,80	0,00	245 295,00	11 472 669,75	190 536,31	0,00	53 576,74	138 645,99	12 100 723,79
Amortisation at the start of the period	5 911 077,65	0,00	0,00	5 672 604,62	184 896,29	0,00	53 576,74	0,00	5 911 077,65
Additions	310 494,24	0,00	0,00	286 816,74	23 677,50	0,00	0,00	0,00	310 494,24
– including amortisation	310 494,24			286 816,74	23 677,50				310 494,24
Disposal	18 037,48	0,00	0,00	0,00	18 037,48	0,00	0,00	0,00	18 037,48
– liquidation	18 037,48				18 037,48				18 037,48
Amortisation at the end of the period	6 203 534,41	0,00	0,00	5 959 421,36	190 536,31	0,00	53 576,74	0,00	6 203 534,41
Net value at the start of the period	6 045 360,13	0,00	245 295,00	5 800 065,13	0,00	0,00	0,00	181 267,90	6 226 628,03
Net value at the end of the period	5 758 543,39	0,00	245 295,00	5 513 248,39	0,00	0,00	0,00	138 645,99	5 897 189,38

Lands in perpetual lease

The Association is a perpetual lessee of real estate consisting of plot no. 4/1 and 4/2, with the total area of 690 square meters, located at: ul. Tłomackie 3/5, for which the Land and Mortgage Register Court for Warsaw-Mokotów keeps land and mortgage register no. WA4M/00233715/2.

Non-depreciated fixed assets

The Association has no fixed assets used under rental, lease or other contracts, including operating lease contracts.

Museum and library collections

The Association records all of its collections in off-balance sheet records. Museum, archival and library collections are given for use, based on free deposit agreements, to the following entities:

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

Note No. 3 Cash (short-term investments)

Details	31 December 2022	31 December 2023
Bank accounts in PLN	2 574 144,96	5 084 525,80
Bank accounts in other currencies	2 959 074,78	1 570 984,02
Investments accounts	7 056 771,52	1 867 366,64
Other cash	0,00	0,00
TOTAL	12 589 991,26	8 522 876,46

Łączne saldo inwestycji krótkoterminowych uzgadnia się z uwzględnieniem danych z Noty 5b

Note No.4 Accruals and deferrals

Details	31 December 2022	31 December 2023
Accruals, of which:	53 919,96	38 957,91
– long-term accruals	25 000,00	3 600,00
– short-term accruals	28 919,96	35 357,91
Deferrals and provisions for liabilities (financial statement audit)	50 000,00	49 999,50
– provisions for liabilities (financial statement audit)	50 000,00	49 999,50
– deferred income	0,00	0,00

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

Specification	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	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
– of which at acquisition cost	0,00												0,00
Increases	8 617 726,22	0,00	0,00	0,00	0,00	0,00	8 617 726,22	0,00	8 617 726,22	0,00	0,00	0,00	8 617 726,22
– acquisition	8 617 726,22	0,00					8 617 726,22		8 617 726,22				8 617 726,22
– internal transfer	0,00	0,00					0,00						0,00
– revaluation adjustments	0,00	0,00					0,00						0,00
– other	0,00	0,00					0,00						0,00
Decreases	5 511 044,96	0,00	0,00	0,00	0,00	0,00	5 511 044,96	0,00	5 511 044,96	0,00	0,00	0,00	5 511 044,96
– sale	0,00	0,00					0,00						0,00
– internal transfer	0,00	0,00					0,00						0,00
– revaluation adjustments	5 511 044,96	0,00					5 511 044,96		5 511 044,96				5 511 044,96
– other	0,00	0,00					0,00						0,00
Gross value at the end of the year	16 097 928,37	0,00	0,00	0,00	0,00	0,00	16 097 928,37	0,00	16 097 928,37	0,00	0,00	0,00	16 097 928,37
Impairment charges at the beginning 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
Increases	2 175 314,34	0,00					2 175 314,34		2 175 314,34				2 175 314,34
Decreases	2 089 853,71	0,00					2 089 853,71		2 089 853,71				2 089 853,71
Impairment charged at the end of the year	271 389,12	0,00	0,00	0,00	0,00	0,00	271 389,12	0,00	271 389,12	0,00	0,00	0,00	271 389,12
Net value at the beginning 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
Net value at the end of the year	16 369 317,49	0,00	0,00	0,00	0,00	0,00	16 369 317,49	0,00	16 369 317,49	0,00	0,00	0,00	16 369 317,49

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

Specification	3. Current financial assets											4. other short-term investments	Short-term investments
	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	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
– of which at acquisition cost	0,00	0,00											0,00
Increases	5 604 026,62	0,00	0,00	0,00	0,00	0,00	5 604 026,62	0,00	5 604 026,62	0,00	0,00	0,00	5 604 026,62
– acquisition	92 981,66	0,00					92 981,66		92 981,66				92 981,66
– internal transfer	0,00	0,00					0,00						0,00
– revaluation adjustments	5 511 044,96	0,00					5 511 044,96		5 511 044,96				5 511 044,96
– other	0,00	0,00					0,00						0,00
Decreases	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
– sale	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
Gross value at the end of the year	5 604 026,62	0,00	0,00	0,00	0,00	0,00	5 604 026,62	0,00	5 604 026,62	0,00	0,00	0,00	5 604 026,62
Impairment charges at the beginning 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
Increases	416 368,41	0,00					416 368,41		416 368,41				416 368,41
Decreases	314 696,81	0,00					314 696,81		314 696,81				314 696,81
Impairment charged at the end of the year	150 830,52	0,00	0,00	0,00	0,00	0,00	150 830,52	0,00	150 830,52	0,00	0,00	0,00	150 830,52
Net value at the beginning 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
Net value at the end of the year	5 754 857,14	0,00	0,00	0,00	0,00	0,00	5 754 857,14	0,00	5 754 857,14	0,00	0,00	0,00	5 754 857,14

**Note No.6 Statement of changes in equity
as at 31 December 2023**

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	10 200 000,00	0,00	0,00	10 200 000,00
Capital from revaluation of long-term financial assets	405 006,23	1 115 849,88	536 750,58	984 105,53
Settlement of financial profit/loss of the Association from previous years	11 703 128,15	3 319 596,20	0,00	15 022 724,35
Financial profit/loss	0,00	1 479 698,45	0,00	1 479 698,45
TOTAL	31 086 373,40	5 915 144,53	536 750,58	36 464 767,35

4) Information on the structure of realized revenues with an indication of their sources, including, in particular, information on revenues separated in accordance with the provisions of the Act of 24 April 2003 on public benefit activity and voluntary work, and information on revenues from membership fees and grants from public funds.

- a) Note 7 Structure of realized revenues.
- b) Note 8 Structure of expenses incurred.
- c) Note 9 Costs of activities by type.
- d) Note 10 Structure of realized revenues with indication of their sources.

Note No.7 Revenue Structure

Specification	2022 Revenue	2023 Revenue
I. Revenues arising from gratuitous public benefit statutory activities	7 533 565,74	8 026 710,88
II. Other operating revenues	12 485,40	15 300,95
III. Finance revenues	727 620,80	1 991 566,31
TOTAL	8 273 671,94	10 033 578,14

Note No. 8 Expense Structure

Specification	2022 Expenses	2023 Expenses
I. Expenses arising from gratuitous public benefit statutory activities	4 036 909,31	6 587 696,44
II. Administrative expenses, including:	673 773,14	745 115,91
a) Consumption of materials and energy	5 565,34	20 264,71
b) External services	161 385,22	187 665,95
c) Taxes and levies	0,00	0,00
d) Payroll, social security and others benefits	216 772,05	241 025,96
e) Amortisation and depreciation	286 816,74	286 816,74
f) Other expenses	3 233,79	9 342,55
III. Other operating expenses	13 940,88	13 501,00
IV. Finance expenses	229 452,41	1 207 566,34
TOTAL	4 954 075,74	8 553 879,69

Note No. 9 Operating Expense by Category

Specification	2022 Expenses	2023 Expenses
I. Amortisation and depreciation	438 369,52	319 104,24
II. Consumption of materials and energy	27 397,05	22 402,02
III. External services	532 363,39	386 401,12
IV. Taxes and levies	9 588,92	249,95
V. Payroll	755 542,79	871 014,09
VI. Social security and other benefits	135 028,76	157 648,13
VII. Other expenses	2 812 392,02	5 575 992,80
TOTAL	4 710 682,45	7 332 812,35

Note No. 10 Revenue Structure by Source

Specification	2022 Revenues	2023 Revenues
I. Revenue from 1,5% of Personal Income Tax payment	45 783,60	41 059,70
II. Revenue from public sources, including:	20 719,50	34 710,00
1) central budget funds	20 719,50	34 710,00
2) local governments funds	0,00	0,00
III. Revenue from private sources, including:	7 302 325,12	7 233 014,89
1) Membership fees	7 140,00	9 420,00
2) Donations received from natural persons	1 427 827,66	4 694 586,76
3) Donations received from private individuals	5 867 357,46	2 529 008,13
IV. From other sources, including:	904 843,72	2 724 793,55
1) VAT refund	0,00	0,00
2) Financial income	727 620,80	1 991 566,31
3) Surplus of revenues over expenses from the previous year	126 924,44	717 926,29
4) Other	50 298,48	15 300,95
TOTAL	8 273 671,94	10 033 578,14

5) Data on the sources of increase and use of the statutory fund.

In 2023, the statutory fund of the Association was not changed.

6) If the entity has the status of a public benefit organization, it includes in the notes details regarding the income received and costs incurred from the 1.5% personal income tax, as well as the manners in which the funds from the 1.5% personal income tax were spent.

Note No.11 Income and expenses from the contributions of 1,5% of PIT

Amounts from contributions of 1,5% of PIT	Amount
Amount received and not spent in previous years	237 224,67
Amount received in the financial year	41 059,70
Amount spent in the financial year	84 863,30
TOTAL	193 421,07

7) Information other than provided in sections 1-7, if it could have significant impact on the assessment of the property and financial standing and the financial result of the entity, including any additional information and clarification listed in Annex No 1 to the Act, if they apply to the entity.

When implementing 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 record the history and culture of Polish Jews as well as their contribution to global culture. Resources dedicated to a given project and not utilized are returned to the Association after its completion and allocated to subsequent projects. Non-utilized resources increase the statutory revenues.

Warsaw, 05.06.2024 r.