

XML file: Nie wybrano pliku

Title of financial statement:

The starting date of the period for which the report was drawn up: [2019-01-01](#)The end date of the period for which the report was drawn up: [2019-12-31](#)The date of preparing the financial statement: [2020-06-12](#)

Code of financial statement:

System code: [SFJINZ \(1\)](#)Schema version: [1-2](#)valueOf_: [SprFinJednostkaInnaWZlotych](#)FinancialStatementsVariant: [1](#)

Introduction to financial statement:

Entity identifying data:

Company, registered office or residence address:

Name of the company: [Fundacja Ochrony Dziedzictwa Żydowskiego](#)

Registered office:

Province (voivodeship): [Mazowieckie](#)County: [Warszawa](#)Municipality: [Śródmieście](#)City: [Warszawa](#)

Address:

Address:

Country: [PL](#)Province (voivodeship): [Mazowieckie](#)County: [Warszawa](#)Municipality: [Śródmieście](#)Street: [Twarda](#)Building number: [6](#)City: [Warszawa](#)Postal code: [00-105](#)Post office: [Warszawa](#)

Primary activity of entity:

Polish Classification of Activity codes (PKD):

[6820Z](#)Tax Identification Number (NIP): [5252239536](#)KRS number (National Court Register). Mandatory field for entities entered in the National Court Register (KRS).: [0000101821](#)

Indication of the period covered by the financial statements:

Date from: 2019-01-01

Date To: 2019-12-31

Indication that the financial statements contain aggregated data, if the entity maintains internal organization units that prepare separate financial statements: true - the financial statement contains aggregated data; false - the financial statements do not contain aggregated data : **False**

Continuity assumption:

Indication whether the financial statement has been prepared assuming that the entity will continue its activity in the foreseeable future: **True**

Indication whether there are any circumstances that could pose a threat to her going concern status: true - No circumstances indicating a threat to continue activity; false - Circumstances indicating a threat to continue activity occurred: **True**

Accounting principles (policy). Adopted accounting (policy) principles, where the choice is allowed by statutory provisions, including:

valuation methods of assets and liabilities (as well as of amortisation)),:

Aktywa i pasywa wyceniono według zasad określonych ustawą o rachunkowości, z tym że: 1. Do amortyzacji środków trwałych oraz wartości niematerialnych i prawnych jednostka stosuje: - stawki amortyzacji zgodnie z prawem podatkowym - metody amortyzacji liniową 2. Inwestycje w nieruchomości nie są umarzane, wycenia się je raz na rok według wartości rynkowej. 3. Środki pieniężne wycenia się wg wartości nominalnej a środki dewizowe według kursu średniego NBP. 4. Należności i zobowiązania. Należności wykazuje się w kwocie wymaganej zapłaty, z zachowaniem zasady ostrożnej wyceny. Wartość należności aktualizuje się uwzględniając stopień prawdopodobieństwa ich zapłaty poprzez dokonanie odpisu aktualizującego, zaliczanego odpowiednio do pozostałych kosztów operacyjnych lub do kosztów finansowych - zależnie od rodzaju należności, której dotyczy odpis aktualizujący. Zobowiązania ujmuje się w księgach w kwocie wymagającej zapłaty, przy czym zobowiązania finansowe, których uregulowanie zgodnie z umową następuje drogą wydania aktywów finansowych innych niż środki pieniężne lub wymiany na instrumenty finansowe, według wartości godziwej. Zobowiązania zagraniczne wycenia się na dzień bilansowy wg średniego kursu NBP./ The assets and liabilities & equity were valued according to the principles defined by the Accounting Act, however: 1. For depreciation of fixed assets and amortization of intangible assets the entity applies: depreciation/amortization rates according to the tax law - equal instalment method 2. The investments in real properties are not depreciated, they are valued once a year according to their market value. 3. Cash is valued at its nominal value and foreign currency cash at the average exchange rate provided by the National Bank of Poland. 4. Receivables and liabilities Receivables shall be recognized at amounts due in a conservative manner. Receivables shall be re-evaluated by taking into consideration a probability of their payment by making allowance for uncollectible accounts, classified as other operating costs or financial costs respectively - depending on the type of receivables subject to revaluation write-off. Liabilities shall be recognized in accounts at amounts due, however the financial liabilities which are contractually settled by surrendering financial assets other than cash or cash equivalents or exchanging them for financial instruments at fair value. Foreign liabilities are valued as of the balance sheet date at the average exchange rate provided by the National Bank of Poland.

determining the financial result:

Ustalenie wyniku finansowego za rok obrotowy przebiega według następującego schematu księgowego. 1. Na koniec roku obrotowego zamyka się konta wynikowe i na konto "wynik finansowy" następuje przeniesienie (przesięgowanie) wszystkich zrealizowanych lub należnych przychodów oraz kosztów związanych z tymi przychodami oraz strat i zysków nadzwyczajnych, a także podatku dochodowego i innych obowiązkowych obciążeń wpływających na wynik. 2. Jeżeli konto "wynik finansowy" wykazuje saldo Ma, wtedy występuje zysk netto firmy za rok obrotowy. Saldo Wn konta "wynik finansowy" jest informacją o stracie netto. 3. Saldo Wn lub Ma wykazujemy w pasywach bilansu firmy, w pozycji - zysk (strata) netto - odpowiednio, jako wielkość dodatnia (zysk) lub wielkość ujemna (strata). 4. Kwota zysku lub straty wykazana w tej pozycji bilansu musi odpowiadać kwocie zysku (straty) netto wykazanego w rachunku zysków i strat. Wynik (strata lub zysk) wykazywany w rachunku wyników - po zatwierdzeniu przez Zgromadzenie Fundatorów (§ 12 Statutu) zwiększa fundusz zapasowy Fundacji./ The financial result (profit/loss) for the financial year is established according to the following accounting formula. 1. At the end of the financial year, the temporary accounts are closed and all cashed or due income and costs related to such income and extraordinary losses and profits as well as income tax and other obligatory charges influencing the result are transferred (reclassified) to the "financial result (profit/loss) account. 2. If the "financial result" (profit/loss) account shows a credit balance, then the entity's net profit for the financial year occurs. The debit balance in the account "financial result" is information about a net loss. 3. A debit or credit balance shall be presented in the entity's liabilities of the balance sheet under item - net profit (loss) - respectively as a positive value (profit) or negative value (loss). 4. The amount of profit or loss presented under such item of the balance sheet must correspond to the amount of net profit (loss) presented in the profit and loss account. The result (loss or profit) presented in the income statement - after approval by the Assembly of Founders (§ 12 of the Articles) shall increase the capital fund of the Foundation.

determining the financial statements preparation method:

Sprawozdanie finansowe Fundacji składa się z: - wprowadzenia, - bilansu, - rachunku zysków i strat sporządzonego według wariantu porównawczego w rozbiciu na działalność statutową i gospodarczą, - informacji dodatkowej./ The Foundation's financial statements comprise: - introduction, - balance sheet, - profit and loss account drawn up as a single-step variant with break down into statutory and business activities, - noted to the financial statements.

other:

Przyjęte zasady (politykę) rachunkowości stosuje się w sposób ciągły, dokonując w kolejnych latach obrotowych jednakowego grupowania operacji gospodarczych, jednakowej wyceny aktywów i pasywów (w tym także dokonywania odpisów amortyzacyjnych i umorzeniowych), ustala się wynik finansowy i sporządza sprawozdanie finansowe tak, aby za kolejne lata informacje z nich wynikające były porównywalne. Organ zatwierdzający podjął decyzję w sprawie sporządzenia sprawozdania finansowego za 2019 z zastosowaniem załącznika nr. 1 ustawy o rachunkowości. 1.1. Fundacja prowadzi działalność statutową określoną § 5 Statutu Fundacji i działalność gospodarczą, określoną w § 17 Statutu Fundacji. Działalnością podstawową jest działalność statutowa i działalność gospodarcza Fundacji. Fundacja jest podatnikiem podatku VAT. 1.2. Fundacja prowadzi księgi rachunkowe w oparciu o przepisy ustawy o rachunkowości. W sprawach nieuregulowanych w ustawie mają zastosowanie krajowe standardy rachunkowości. 1.3. W przypadku braku uregulowań w powyższych źródłach, Dyrektor Generalny Fundacji podejmuje decyzję w danej kwestii, ze wskazaniem

uzasadnienia i stosownego objaśnienia w informacji dodatkowej do sprawozdania finansowego./The adopted accounting principles (policy) are applied continuously, the financial result is established and the financial statements are drawn up by dividing the transactions into groups in subsequent financial years in the same manner, valuating assets and liabilities in the same manner (including also depreciation and amortization write-offs) in order to create comparable information arising from the financial statements in the subsequent years. The approving authority made a decision to draw up the financial statements for 2018 with application of Annex No. 1 to the Accounting Act. 1.1. The Foundation conducts its statutory operations specified in § 5 of the the Foundation's Articles and business activities defined in § 17 of the Foundation's Articles. The main activity is statutory operations and business activities of the Foundation. The Foundation is a VAT taxpayer. 1.2. The Foundation keeps accounts under the regulations of the Accounting Act. The Polish National Accounting Standards shall be applicable in issues not governed by the Act. 1.3. In case when there are no regulations in the aforementioned sources, the Foundation CEO shall make a decision about a specific issue, with provision of its justification and appropriate explanation in the notes to the financial statements.

Balance sheet:

	Amount at the end of current financial year	Amount at the end of previous financial year
Total assets	19,688,685.87	18,997,678.06
A. Fixed assets	17,164,544.71	16,724,518.92
I. Intangible assets	0.00	5,945.40
1. Completed R&D work expenses	0.00	0.00
2. Goodwill	0.00	0.00
3. Other intangible assets	0.00	5,945.40
4. Advances for intangible assets	0.00	0.00
II. Tangible fixed assets	10,690,502.04	10,231,834.73
1. Fixed assets	7,478,363.77	7,652,998.55
a) lands (including right to perpetual use of land)	1,299,866.54	1,278,501.12
b) buildings, premises, ownership rights, civil and water engineering structures	6,152,011.91	6,351,294.43
c) technical equipment and machinery	26,485.32	23,203.00
d) means of transport	0.00	0.00
e) other fixed assets	0.00	0.00
2. Capital work in progress	3,212,138.27	2,578,836.18
3. Advances for capital work in progress	0.00	0.00
III. Long-term receivables	0.00	0.00
1. From related entities	0.00	0.00
2. From other entities, where the entity holds participation in the capital	0.00	0.00
3. From other entities	0.00	0.00
IV. Long-term investments	6,474,042.67	6,486,738.79
1. Land and buildings	6,474,042.67	6,486,738.79
2. Intangible assets	0.00	0.00
3. Long-term financial assets	0.00	0.00
a) in related entities	0.00	0.00
– shares or stocks	0.00	0.00
– other securities	0.00	0.00
– loans granted	0.00	0.00
– other long-term financial assets	0.00	0.00
b) in other entities, in which the entity has equity participation	0.00	0.00
– shares or stocks	0.00	0.00
– other securities	0.00	0.00
– loans granted	0.00	0.00
– other long-term financial assets	0.00	0.00
c) in other entities	0.00	0.00
– shares or stocks	0.00	0.00
– other securities	0.00	0.00
– loans granted	0.00	0.00
– other long-term financial assets	0.00	0.00
4. Other long-term investments	0.00	0.00
V. Long-term accruals	0.00	0.00
1. Assets from deferred income tax	0.00	0.00
2. Other prepayments and accruals	0.00	0.00
B. Current assets	2,524,141.16	2,273,159.14
I. Inventory	2,500.00	13,400.00
1. Materials	0.00	0.00
2. Semi-finished goods and work-in-progress goods	0.00	0.00
3. Finished goods	0.00	0.00

4. Goods	0.00	0.00
5. Advances for deliveries and services	2,500.00	13,400.00
II. Short-term receivables	10,525.55	44,386.17
1. Receivables from related entities	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00
– to 12 months	0.00	0.00
– over 12 months	0.00	0.00
b) other	0.00	0.00
2. Receivables from other entities, where entity holds involvement in equity	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00
– to 12 months	0.00	0.00
– over 12 months	0.00	0.00
b) other	0.00	0.00
3. Receivables from other entities	10,525.55	44,386.17
a) trade receivables/payables, with a maturity period of:	9,657.30	17,921.17
– to 12 months	9,657.30	17,921.17
– over 12 months	0.00	0.00
b) arising from taxes, subsidies, customs, social and health insurances, and other public law liabilities	368.25	25,965.00
c) other	500.00	500.00
d) claimed at court	0.00	0.00
III. Short-term investments	2,502,117.70	2,199,874.94
1. Short-term financial assets	2,502,117.70	2,199,874.94
a) in related entities	0.00	0.00
– shares or stocks	0.00	0.00
– other securities	0.00	0.00
– loans granted	0.00	0.00
– other short-term financial assets	0.00	0.00
b) in other entities	0.00	0.00
– shares or stocks	0.00	0.00
– other securities	0.00	0.00
– loans granted	0.00	0.00
– other short-term financial assets	0.00	0.00
c) Cash and other financial assets	2,502,117.70	2,199,874.94
– cash in hand and in bank	2,502,117.70	2,199,874.94
– other cash	0.00	0.00
– other monetary assets	0.00	0.00
2. Other short-term investments	0.00	0.00
IV. Short-term accruals	8,997.91	15,498.03
C. Called-up core capital (fund)	0.00	0.00
D. Own shares (stocks)	0.00	0.00
Total liabilities	19,688,685.87	18,997,678.06
A. Equity	12,627,028.58	11,850,425.16
I. Share capital (fund) / Suscribed capital	200,000.00	200,000.00
II. Supplementary/reserve capital (fund), including ?:	0.00	0.00
– surplus value of sales (issue value) over nominal value of share (stocks)	0.00	0.00
III. Balance of revaluation reserve, including :	1,048,610.54	1,048,610.54
– arising from fair value adjustment	1,048,610.54	1,048,610.54
IV. Other reserve capital (fund), including:	0.00	0.00
– created in accordance with the company deed (statutes)	0.00	0.00
– for own shares (stock)	0.00	0.00
V. Profit (loss) from previous years	10,601,814.62	10,956,023.28
VI. Net profit (loss)	776,603.42	-354,208.66
VII. Write-offs from net profit during the financial year (negative)	0.00	0.00
B. Liabilities and provisions for liabilities	7,061,657.29	7,147,252.90
I. Liabilities provisions	56,670.00	31,116.00
1. Provision for deferred income tax	0.00	0.00
2. Pension and related benefits provisions	0.00	0.00
– long-term	0.00	0.00
– short-term	0.00	0.00

3. Other provisions	56,670.00	31,116.00
– long-term	56,670.00	31,116.00
– short-term	0.00	0.00
II. Long-term liabilities	0.00	0.00
1. To related entities	0.00	0.00
2. To other entities in which the entity has equity participation	0.00	0.00
3. To other entities	0.00	0.00
a) credits and loans	0.00	0.00
b) arising from issuance of debt securities	0.00	0.00
c) other financial liabilities	0.00	0.00
d) bill-of-exchange liabilities	0.00	0.00
e) other	0.00	0.00
III. Short-term liabilities	90,350.97	46,634.22
1. Liabilities to related parties	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00
– to 12 months	0.00	0.00
– over 12 months	0.00	0.00
b) other	0.00	0.00
2. Liabilities to other parties in which the entity has equity participation	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00
– to 12 months	0.00	0.00
– over 12 months	0.00	0.00
b) other	0.00	0.00
3. Liabilities to other parties	90,350.97	46,634.22
a) credits and loans	0.00	0.00
b) arising from issuance of debt securities	0.00	0.00
c) other financial liabilities	0.00	0.00
d) trade receivables/payables, with a maturity period of:	35,523.51	15,369.59
– to 12 months	35,523.51	15,369.59
– over 12 months	0.00	0.00
e) advances for deliveries and services	0.00	0.00
f) bill-of-exchange liabilities	0.00	0.00
g) arising from taxes, customs, social and health insurances, and other public law liabilities	47,651.16	24,514.63
h) arising from remunerations	0.00	0.00
i) other	7,176.30	6,750.00
4. Special funds	0.00	0.00
IV. Accruals and deferred income	6,914,636.32	7,069,502.68
1. Negative goodwill	0.00	0.00
2. Other prepayments and accruals	6,914,636.32	7,069,502.68
– long-term	6,914,636.32	7,069,502.68
– short-term	0.00	0.00

Profit and loss account:

Profit and loss account (single-step variant):

	Amount at the end of current financial year	Amount at the end of previous financial year
A. Net sales, including:	2,688,043.04	1,330,204.30
– from related entities	0.00	0.00
I. Net revenue from sale of goods	2,688,043.04	1,330,204.30
II. Change in the balance of products (increase - positive value, decrease - negative value)	0.00	0.00
III. Manufacturing cost of products for entity's own purpose	0.00	0.00
IV. Net revenue from sales of goods and materials	0.00	0.00
B. Operating activity costs	1,731,299.99	1,635,383.00
I. Amortisation	213,300.60	202,179.92
II. Consumption of materials and energy	65,349.69	58,742.91
III. Outsourced services	602,316.59	752,011.02
IV. Taxes and fees, including:	31,099.19	39,571.00

– excise tax	0.00	0.00
V. Remunerations	604,569.33	397,934.98
VI. Social insurances and other benefits, including:	113,054.26	72,842.89
– pension	0.00	0.00
VII. Other costs by nature	101,610.33	112,100.28
VIII. Value of sold goods and materials	0.00	0.00
C. Profit (loss) from sales) (A–B	956,743.05	-305,178.70
D. Other operating income	812,018.37	377,621.83
I. Profit from disbursement of non-financial fixed asstes	0.00	0.00
II. Subsidies	107,398.89	107,398.89
III. Revaluation of non-financial assets	0.00	0.00
IV. Other operating revenue	704,619.48	270,222.94
E. Other operating expenses	1,016,888.07	459,616.16
I. Loss from disposal of non-financial tangible assets	0.00	0.00
II. Revaluation of non-financial assets	0.00	0.00
III. Other operating costs	1,016,888.07	459,616.16
F. Operating profit (loss)) (C+D–E	751,873.35	-387,173.03
G. Financial income	24,868.09	33,158.16
I. Dividend and profit sharing, including:	0.00	0.00
a) From related entities, including:	0.00	0.00
– in which the entity has equity participation	0.00	0.00
b) From other entities, including:	0.00	0.00
– in which the entity has equity participation	0.00	0.00
II. Interest, including:	24,868.09	19,437.04
– from related entities	0.00	0.00
III. Profit from disbursement of financial assets, including:	0.00	0.00
– in related entities	0.00	0.00
IV. Revaluation of financial assets	0.00	0.00
V. Other	0.00	13,721.12
H. Financial costs	138.02	193.79
I. Interest, including:	23.20	193.79
– for related entities	0.00	0.00
II. Loss from disposal of financial assets, including:	0.00	0.00
– in related entities	0.00	0.00
III. Revaluation of financial assets	0.00	0.00
IV. Other	114.82	0.00
I. Gross profit (loss)) (F+G–H	776,603.42	-354,208.66
J. Income tax	0.00	0.00
K. Other mandatory profit reductions (increase of losses)	0.00	0.00
L. Net profit (loss)) (I–J–K	776,603.42	-354,208.66

Additional information and clarifications:

Additional information and clarifications:

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Settlement of the difference between the basis of income tax and the financial result (profit, loss) gross. Fill in only obligated entities:

	Current year	Previous year
	Total value	Total value
A. Gross profit (loss) for a given year	776,603.42	-354,208.66
B. Tax-exempt income (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:	0.00	
C. Non-taxable revenue in the current year, including	0.00	
D. Revenue subject to taxation in the current year, included in the accounting books of previous years, including	0.00	
E. Expenses not allowable for tax purposes (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:	0.00	
F. Not recognized as tax-deductible costs in current year:	0.00	
G. Costs recognized as tax deductible costs in the current year and included in previous years' books, including:	0.00	
H. Loss from previous years, including:	0.00	
I. Other changes in tax basis, including:	0.00	
J. Income tax basis	0.00	
K. Income tax	0.00	