

## **Supplementary information and explanations**

(all figures presented in thousands of PLN [Polish zloty])

### **Introduction**

Every child deserves a childhood free from violence. The Empowering Children Foundation , hereinafter referred to as the "Foundation", has been for 34 years:

- protecting children from violence and sexual abuse;
- providing children and their guardians with support, professional psychological, and legal assistance;
- teaching adults how to wisely and effectively respond to violence against children and what to do if they suspect a child is being harmed;
- supporting and engaging parents to raise their children with love and respect;
- influencing Polish law to best protect the interests of children.

The year 2024 in the Empowering Children Foundation in numbers:

577 - children covered by psychological assistance;

946 - caregivers covered by psychological care;

11,093 - psychological and psychiatric consultations and individual sessions  
therapeutic sessions for children and parents/guardians

70,522 - received calls and messages (e-mail, chat) from children and adolescents  
(Polish and Ukrainian line);

498,839 - participants in lessons and workshops for children and young people;

889,201 - participants in conferences, webinars, trainings, workshops for  
professionals and caregivers.

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**1. Revenue structure**

<b>Statutory revenues</b>	<b>2024</b>	<b>2023</b>
Statutory revenues - National and international organizations	12 436	19 414
Statutory revenues - Public sources	11 396	2 688
Statutory revenues - Individuals	7 525	6 854
Statutory revenues - Business organizations	2 225	3 749
Statutory revenues - 1,5% program	3 221	3 069
Statutory revenues - Other	146	77
	<b>36 949</b>	<b>35 851</b>

The Empowering Children Foundation is registered as a public benefit organisation, and as such it received funds from 1.5% tax program in 2024 the amount of 3 221 PLN. In 2023 the funds amounted to 3 069 PLN.

<b>Revenues from business activities</b>	<b>2024</b>	<b>2023</b>
	802	468

The Foundation conducts business activities mainly in the field of training services, advertising and conference organization.

**2. Grantors and donors: highest contributions received in 2024**

In 2024, more than 100 institutions, organizations and companies donated funds to the Foundation. Below is a summary of the entities from which the Foundation received the highest contributions, which make up our revenues or are recognized for future accrual:

<b>Institution / Organization (Country)</b>	<b>Funds received in thousands in 2024</b>
Ministry of Health	5 836,9
UNHCR (UN - Switzerland)	3 145,4
Plan International (United Kingdom)	2 150,4
Ministry of Justice	1 855,7
Save The Children (Jordan)	2 120,6
Safer Internet (EU)	1 695,2
OAK Foundation (Switzerland)	1 125,4
Terre des Hommes (Netherlands)	1 058,5
Fundacja Drzewo i Jutro (Poland)	891,7
City of Warsaw	650,2
Orange Foundation	558,0
City of Gdansk	384,7
Office for foreigners	263,9
Legia Foundation	256,0
Santander Foundation	252,4
Pepco	250,0

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**3. Cost structure**

**Costs by type**

	<b>2024</b>	<b>2023</b>
Salaries	(16 691)	(12 978)
Outsideservices	(10 466)	(7 016)
Other costs	(4 482)	(8 591)
Social security and other benefits	(3 059)	(2 455)
Consumption of materials and energy	(710)	(741)
Depreciation	(254)	(233)
Taxes and fees	(165)	(180)
	<u>(35 827)</u>	<u>(32 194)</u>

**Costs by purpose**

	<b>2024</b>	<b>2023</b>
Costs of statutory activities	(34 391)	(32 136)
Costs of business activities	(714)	(120)
	<u>(35 105)</u>	<u>(32 256)</u>

**Other costs - structure**

	<b>2024</b>	<b>2023</b>
Regranting	(4 093)	(6 499)
Other	(308)	(283)
Other direct assistance	(81)	(1 809)
	<u>(4 482)</u>	<u>(8 591)</u>

Funds from the 1.5% program are used to finance statutory activities in the field of assistance to children and their families, administrative costs and fixed assets related to the indicated activities.

The Foundation keeps separate records of the disbursement of funds raised under the 1,5%.

FDDS supported other NGOs working locally, in the form of re-granting in the framework of ongoing projects with UNHCR, Plan International, OAK, Ikea, Save the Children. In 2024, we supported 40 NGOs together with our Grantors.

The re-granting activities included therapeutic and psychiatric assistance for children and adolescents including Ukrainian children, legal assistance, supervision for grantees' staff individual and group professional support; renovation works and retrofitting of child welfare centers.

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### 4. Tangible fixed assets

	Land and perpetual usufruct	Buildings	Equipment and machinery	Other fixed assets	Invest. in leased fixed assets	Fixed assets under construction	Total
<b>Gross value</b>							
01.01.2024	3 970	2 778	1 151	37	338	2 845	11 119
Increases	-	-	35	-		53	88
Internal movement	-	-					-
Decreases	-	-	(462)	(4)		(14)	(480)
31.12.2024	3 970	2 778	724	33	338	2 884	10 727
<b>Redemption</b>							
01.01.2024	(503)	(372)	(887)	(34)	(125)	-	(1 921)
Increases	(40)	(70)	(80)	(1)	(33)		(224)
Internal movement							-
Decreases			462	4			466
31.12.2024	(543)	(442)	(505)	(31)	(158)	-	(1 679)
<b>Net value</b>							
01.01.2024	3 467	2 406	264	3	213	2 845	9 198
31.12.2024	3 427	2 336	219	2	180	2 884	9 048

### 5. Own fund

The equity fund was changed by the result earned in 2023, in the amount of 5,214. The result was transferred to the equity (statutory) fund. In 2024, following the pattern of previous years, the profit amount of 2,012 will be transferred to the Foundation's own (statutory) fund.

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**6. Liabilities**

		<b>Loans and credits</b>	<b>Commercial and Budgetary</b>	<b>Total</b>
<b>As of 31.12.2023</b>	less than 1 year	86	776	862
	over 1 year to 5 years	3		3
		89	776	865
<b>As of 31.12.2024</b>	less than 1 year	0	2137	2137
	over 1 year to 5 years	0		0
		0	2137	2137

The Foundation benefited from loans from Towarzystwo Inwestycji Społeczno- Ekonomicznych SA, with interest rates ranging from 0.88 to 1.75%. Repayment of the loans ended in December 2024.

**7. Accruals**

Statutory income, is recognized in the income statement when the foundation acquires rights to receive a particular type of income resulting from ownership rights to funds provided by Grantors and Donors. In the case of funds received for specific activities and shares, the unspent amount is deferred in the balance sheet and recognized under accruals in an amount corresponding to the projected amount of costs to be incurred for the funded activities.

	<b>2024</b>	<b>2023</b>
Deferred funds for purchase of fixed assets	5 665	5 318
Deferred funds for current activities	1 128	2 794
Other	4	4
	6 797	8 116

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**8. Advances, loans and benefits of a similar nature to members of management, supervisory or administrative bodies**

In 2023 and 2024, no loans and benefits of a similar nature were granted to members of management and supervisory bodies.

**9. Employment**

The number of employees as of December 31, 2024 amounted to 160 people and increased by 18 people compared to the previous year.

**10. Contingent liabilities**

The Foundation has not been audited by tax authorities. Tax settlements may be audited for a period of five years. As a result, the amounts shown in the financial statements may change at a later date after final determination by the tax authorities.

Regulations on value-added tax, corporate income tax, personal income tax, property tax or social security contributions are subject to change, as a result of which there is often no reference to established regulations or legal precedents. The current regulations also contain ambiguities that cause differences of opinion as to the legal interpretation of tax regulations both between state bodies and between state bodies and companies. Tax and other (for example, customs or foreign exchange) settlements may be subject to audits by authorities that are authorized to impose significant penalties, and additional amounts of liabilities determined as a result of the audit must be paid with interest. These phenomena result in a higher tax risk in Poland than usually exists in countries with a more developed tax system.

**11. Short-term investments**

	<b>2024</b>	<b>2023</b>
Cash in bank accounts	16 759	12 752

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**12. Short-term trade receivables from other entities**

	<b>2024</b>	<b>2023</b>
Gross receivables	89	36
Allowance for bad debts	-	-
Net receivables	89	36

**13. Short-term receivables from regranting paid in 2024**

	<b>2024</b>	<b>2023</b>
Gross receivables	0	1 108
Allowance for bad debts	-	-
Net receivables	0	1 108

**14. Events after the balance sheet date not included in the financial statements**

Did not occur.

**15. Impact of the war in Ukraine**

The start of the war in Ukraine in February 2022 had an impact on the expansion of the Foundation's activities in 2024. The Foundation was invited by organizations such as Plan International, Unicef, UNHCR, Save the Children and World Childhood Foundation as a partner to carry out aid activities for Ukrainian refugees, among other regranting programs and the operation of the 111 116 helpline for children and young people in Ukrainian and Russian.

Warsaw, 24th June 2025

Malgorzata Nacula  
Chief Financial Officer  
(Financial statement preparer entrusted with keeping the Foundation's books)

Renata Szredzińska  
President of the Board

Marta Skierkowska  
Vice President of the Board

Beata Wojtkowska  
Vice President of the Board