Empowering Children Foundation
03-926 Warsaw ul. Walecznych 59
NIP: 1130725676

Financial statement

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Beginning date of the period for which the report is prepared	2025-01-01
End date of the period for which the report was prepared	2025-12-31
Date of preparation of the financial statement	2026-06-10
Report Code	SprFinOpWZlotych
VariantOfReport	2

Entity details:

1. Entity identification data	
1A. Name and headquarters	
Name	Empowering Children Foundation
Adres siedziby albo miejsca zamieszkania	
Headquarters	
Country	PL
Voivodeship	mazowieckie (Mazovian)
County	m.st.Warszawa (Warsaw)
Municipality	m.st.Warszawa (Warsaw)
Street	Walecznych
Street number	59
City	Warsaw
Zip code	03-926
1B. Entity legal form	
Entity legal form	48
1C. Tax ID	1130725676
1D. KRS number. Mandatory field for entities entered in the National Court Register.	0000204426
3. Indication of the period covered by the financial statements	
From	2025-01-01
To	2025-12-31
4. Assumption of continuing operations	
4A. Indication whether the financial statements have been prepared on the assumption that the entity will continue its business operations in the foreseeable future: 1 - the statements have been prepared on the assumption that the entity will continue its operations, 2 - the statements have been prepared on the assumption that the entity will not continue its operations	1
4B. Indication whether there are any circumstances indicating a threat to its cintinued operations: 1 - no circumstances indicating a threat to its cntinued operations; 2 - there were circumstances indicating a threat to its continued operations	1
5. Accounting principles (policies). Discussion of the accounting principles (policies) adopted, to the extent that the law leaves the entity the right to choose, including:	

5A. methods of valuation of assets and liabilities (including depreciation),	Intangible assets and fixed assets are measured at acquisition cost less accumulated depreciation/ amortization and impairment losses. A simplification applies: items under PLN 5,000 gross are fully expensed upon purchase. Other assets are depreciated annually using the straight-line method based on their economic useful life. Receivables are stated at the amount due less write-downs. Inventories are valued at acquisition cost. Liabilities are measured at the settlement amount, equity at nominal value, and provisions at a reliably estimated amount. Exchange rate differences from year-end remeasurement of foreign currency assets and liabilities are recognized in financial income or expenses. Foreign currency balance sheet and P&L items are translated using NBP average exchange rates as of 31 Dec 2025 (EUR 4.2267, USD 3.6016) and 31 Dec 2024 for the comparative period (EUR 4.2730, USD 4.1012, GBP 5.1488). Reversible measurement is applied.
5B. determination of the financial result	The entity prepares the profit and loss account in the nature of expense format.
5C. determination of the method of preparation of financial statements	When preparing the financial statements, the foundation uses the following simplifications: • In accordance with Art. 46(5)(6) of the Accounting Act, the Foundation prepares the balance sheet based on Annex 6 to the Act. • In accordance with Art. 47(4)(6) of the Accounting Act, the Foundation prepares the profit and loss account based on Annex 6 to the Act. • In accordance with Art. 48(5) of the Accounting Act, the Foundation prepares the notes (additional information) based on Annex 6 to the Act.
6. Average annual employment in full-time equivalents within the meaning of Art. 64(1)(4) of the Accounting Act	168,00
7. The financial statements are subject to a statutory audit by a certified auditor: 1 – true, 2 – false	1

	Amount as of the end of the current fiscal year	Amount as of the end of the previous fiscal year
Total assets	25 952 092,90	26 668 879,98
A. Fixed assets	10 389 542,39	9 624 204,43
I. Intangible assets	1 061 812,13	570 725,56
II. Tangible fixed assets	9 324 427,64	9 048 617,76
III. Long-term receivables	0,00	0,00
IV. Long-term investments	0,00	0,00
V. Long-term prepayments and deferred costs	3 302,62	4 861,11
B. Current assets	15 562 550,51	17 044 675,55
I. Inventory	0,00	0,00
II. Short-term receivables	76 370,72	124 253,46
III. Short-term investments	14 765 962,85	16 759 386,88
IV. Short-term prepayments and deferred costs	720 216,94	161 035,21
C. Payments due to the statutory fund	0,00	0,00
Total equity and liabilities	25 952 092,90	26 668 879,98
A. Equity	14 094 763,49	17 151 148,82
I. Statutory fund	17 151 148,82	15 138 514,15
II. Other funds	0,00	0,00
III. Retained earning / accumulated losses from previous years	0,00	0,00
IV. Net profit (loss)	-3 056 385,33	2 012 634,67
B. Liabilities and provisions for liabilities	11 857 329,41	9 517 731,16
I. Provisions for liabilities	705 391,54	583 350,51
II. Long-term liabilities	0,00	0,00
III. Short-term liabilities	1 145 396,34	2 137 106,48
IV. Accruals and deferred income	10 006 541,53	6 797 274,17

	Amount as of the end of the current fiscal year	Amount as of the end of the previous fiscal year
A. Income from statutory activities	31 385 756,47	36 949 537,03
I. Income from unpaid public benefit activities	31 385 756,47	36 949 537,03
including statutory revenue from 1.5% program	3 583 433,80	3 221 411,90
II. Income from paid public benefit activities	0,00	0,00
III. Income from other statutory activities	0,00	0,00
B. Costs of statutory activities	33 343 313,64	34 391 108,06
I. Costs of unpaid public benefit activities	33 343 313,64	34 391 108,06
Including statutory costs from 1.5% program	4 587 804,90	3 068 728,87
II. Costs of paid public benefit activities	0,00	0,00
III. Costs of other statutory activities	0,00	0,00
C. Profit (loss) from statutory activities (A - B)	-1 957 557,17	2 558 428,97
D. Revenue from business activities	1 147 973,86	802 401,11
E. Costs of business activities	1 144 955,20	713 622,80
F. Profit (loss) from business activities (D - E)	3 018,66	88 778,31
G. General and administrative costs	969 791,35	751 131,59
H. Profit (loss) from operations (C+ F - G)	-2 924 329,86	1 896 075,69
I. Other operating revenues	29 380,26	201 367,06
J. Other operating costs	68 837,00	89 762,02
K. Financial revenues	63 222,92	99 571,56
L. Financial costs	151 270,92	82 512,44
M. Gross profit (loss) (H+ I - J+ K - L)	-3 051 834,60	2 024 739,85
N. Income tax	4 550,73	12 105,18
O. Net profit (loss) (M - N)	-3 056 385,33	2 012 634,67

	Amount as of the end of the current fiscal year	Amount as of the end of the previous fiscal year
I. Equity (fund) at the beginning of the period (OB)	17 151 148,82	15 138 514,15
1. - changes in adopted accounting principles (policy)	0,00	0,00
2. - corrections of errors	0,00	0,00
IA. Equity (fund) at the beginning of the period (BO), after adjustments	17 151 148,82	15 138 514,15
1. Equity (fund) at the beginning of the period	15 138 514,15	9 924 260,61
1. Changes in share capital (fund)	2 012 634,67	5 214 253,54
A. increase (due to)	2 012 634,67	5 214 253,54
1. - issuance of shares (share issue)	0,00	0,00
2. - allocation of the result to the statutory fund	2 012 634,67	5 214 253,54
B. decrease (due to)	0,00	0,00
1. - redemption of shares (stocks)	0,00	0,00
2. Share capital (fund) at the end of the period	17 151 148,82	15 138 514,15
2. Supplementary capital (fund) at the beginning of the period	0,00	0,00
1. Changes in supplementary capital (fund)	0,00	0,00
A. increase (due to)	0,00	0,00
1. - issuance of shares above par value	0,00	0,00
2. - profit distribution (by law)	0,00	0,00
3. - profit distribution (above the statutory minimum required)	0,00	0,00
B. decrease (due to)	0,00	0,00
1. - coverage of loss	0,00	0,00
2. Supplementary capital (fund) at the end of the period	0,00	0,00
3. Revaluation reserve (fund) at the beginning of the period - changes in adopted accounting principles (policies)	0,00	0,00
1. Changes in revaluation reserve (fund)	0,00	0,00
A. increase (due to)	0,00	0,00
B. decrease (due to)	0,00	0,00
1. - disposal of fixed assets	0,00	0,00
2. Revaluation reserve (fund) at the end of the period	0,00	0,00
4. Other reserve capitals (funds) at the beginning of the period	0,00	0,00
1. Changes in other reserve capitals (funds)	0,00	0,00
A. increase (due to)	0,00	0,00
B. decrease (due to)	0,00	0,00
2. Other reserve capitals (funds) at the end of the period	0,00	0,00
5. Profit (loss) from previous years at the beginning of the period	2 012 634,67	5 214 253,54
1. Profit from previous years at the beginning of the period	2 012 634,67	5 214 253,54
1. - changes in adopted accounting principles (policies)	0,00	0,00
2. - corrections of errors	0,00	0,00
2. Profit from previous years at the beginning of the period, after adjustments	2 012 634,67	5 214 253,54
A. increase (due to)	0,00	0,00
1. - distribution of retained earnings	0,00	0,00
B. decrease (due to)	2 012 634,67	5 214 253,54
1 - allocation of profit to own fund	2 012 634,67	5 214 253,54
3. Profit from previous years at the end of the period	0,00	0,00
4. Loss from previous years at the beginning of the period	0,00	0,00
1. - changes in adopted accounting principles (policy)	0,00	0,00

2. - corrections of errors	0,00	0,00
5. Loss from previous years at the beginning of the period, after adjustments	0,00	0,00
A. increase (due to)	0,00	0,00
1. - carry-forward losses to be covered	0,00	0,00
B. decrease (due to)	0,00	0,00
6. Loss from previous years at the end of the period	0,00	0,00
7. Profit (loss) from previous years at the end of the period	0,00	0,00
6. Net result	-3 056 385,33	2 012 634,67
A. net profit	0,00	2 012 634,67
B. net loss	3 056 385,33	0,00
C. deductions from profit	0,00	0,00
II. Equity (fund) at the end of the period (CB)	14 094 763,49	17 151 148,82
III. Equity (fund), after taking into account the proposed distribution of profit (coverage of loss)	14 094 763,49	17 151 148,82

	Amount as of the end of the current fiscal year	Amount as of the end of the previous fiscal year	Restated comparative figures for the previous financial year
A. Cash flow from operating activities			
I. Net profit (loss)	-3 056 385,33	2 012 634,67	2 012 634,67
II. Total adjustments	2 505 846,15	2 724 447,52	2 724 447,52
1. depreciation	616 945,12	253 694,12	253 694,12
2. foreign exchange gains (losses)	0,00	0,00	0,00
3. interest and shares in profits (dividends)	0,00	551,51	551,51
4. profit (loss) from investment activities	59 043,28	-29 025,24	-29 025,24
5. change in reserves	122 041,03	29 260,29	29 260,29
6. change in inventory	0,00	4 475,00	4 475,00
7. change in receivables	47 882,74	1 079 247,15	1 079 247,15
8. change in short-term liabilities, except for loans and borrowings	-991 710,14	1 360 594,52	1 360 594,52
9. change in prepayments and accruals	2 651 644,12	25 650,17	25 650,17
10. other adjustments	0,00	0,00	0,00
III. Net cash flow from operating activities (I±II)	-550 539,18	-711 812,85	4 737 082,19
B. Cash flow from investing activities			
I. Proceeds	0,00	0,00	0,00
1. disposal of intangible and tangible fixed assets	0,00	0,00	0,00
2. disposal of investments in real estate and intangible assets	0,00	0,00	0,00
3. from financial assets, including:	0,00	0,00	0,00
A. in affiliated entities	0,00	0,00	0,00
B. in other entities	0,00	0,00	0,00
1. - disposal of financial assets	0,00	0,00	0,00
2. - dividends and shares in profits	0,00	0,00	0,00
3. - repayment of long-term loans granted	0,00	0,00	0,00
4. - interest	0,00	0,00	0,00
5. - other proceeds from financial assets	0,00	0,00	0,00
4. other inflows from investments	0,00	0,00	0,00
II. Expenses	1 442 884,85	640 693,44	640 693,44
1. acquisition of intangible and tangible fixed assets	1 442 884,85	640 693,44	640 693,44
2. investments in real estate and intangible assets	0,00	0,00	0,00
3. on financial assets, including:	0,00	0,00	0,00
A. in affiliated entities	0,00	0,00	0,00
B. in other entities	0,00	0,00	0,00
1. - acquisition of financial assets	0,00	0,00	0,00
2. - long-term loans granted	0,00	0,00	0,00
4. other investment expenses	0,00	0,00	0,00
III. Net cash flow from investing activities (I-II)	-1 442 884,85	-640 693,44	-640 693,44
C. Cash flow from financing activities			
I. Inflows	0,00	0,00	0,00
1. net proceeds from the issue of shares (share issues) and other equity instruments and capital contributions	0,00	0,00	0,00
2. credits and loans	0,00	0,00	0,00
3. issuance of debt securities	0,00	0,00	0,00
4. other financial inflows	0,00	0,00	0,00
II. Expenses	0,00	89 496,95	89 496,95

1. acquisition of own shares (stocks)	0,00	0,00	0,00
2. dividends and other payments to owners	0,00	0,00	0,00
3. profit distribution other than payments to owners	0,00	0,00	0,00
4. repayment of loans and credits	0,00	88 945,44	88 945,44
5. redemption of debt securities	0,00	0,00	0,00
6. due to other financial liabilities	0,00	0,00	0,00
7. payments of liabilities under finance lease agreements	0,00	0,00	0,00
8. interest	0,00	551,51	551,51
9. other financial expenses	0,00	0,00	0,00
III. Net cash flow from financial activities (I-II)	0,00	-89 496,95	-89 496,95
D. Total net cash flow (A.III±B.III±C.III)	-1 993 424,03	-1 442 003,24	4 006 891,80
E. Balance sheet change in cash, including:	-1 993 424,03	4 006 891,80	4 006 891,80
1. - change in cash due to exchange rate differences	70 998,62	426 307,62	426 307,62
F. Cash at the beginning of the period	16 759 386,88	12 752 495,08	12 752 495,08
G. Cash at the end of the period (F±D), including:	14 765 962,85	11 310 491,84	16 759 386,88
1. - with limited disposability	1 140 833,60	0,00	3 217 986,01

Settlement of the difference between the income tax base and the gross financial result (profit, loss)						
	CURRENT YEAR			PREVIOUS YEAR		
	Total value	From capital gains	From other sources of income	Total value	From capital gains	From other sources of income
A. Gross profit (loss) for the year	-3 051 834,60			2 024 739,85		
B. Tax-exempt revenues (permanent differences between profit/loss for accounting purposes and income/loss for tax purposes), including:	31 478 353,73	0,00	##########	###########	0,00	##########
C. Non-taxable revenues in the current year, including:	0,00	0,00	0,00	9 332,59	0,00	9 332,59
D. Taxable income in the current year recognized in the books of previous years, including:	0,00	0,00	0,00	0,00	0,00	0,00
E. Non-tax-deductible expenses (permanent differences between profit/loss for accounting purposes and income/loss for purposes of tax), including:	34 164 186,22	0,00	##########	69 100,02	0,00	69 100,02
F. Costs not recognized as tax-deductible for the current year, including:	10 426,87	0,00	10 426,87	###########	0,00	##########
G. Costs considered tax-deductible in the current year recognized in the books of previous years, including:	1 524,85	0,00	1 524,85	16 526,56	0,00	16 526,56
H. Loss from previous years, including:	0,00	0,00	0,00	0,00	0,00	0,00
I. Other changes in the tax base, including:	0,00	0,00	0,00	0,00	0,00	0,00
J. Income tax base	0,00			0,00		
K. Income tax	0,00			0,00		

Attachments

Additional information 2025	additional_information_2025.pdf