Empowering Children Foundation
ul. Walecznych 59 03-926 Warsaw
NIP 113-07-25-676

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 35 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.

2025 at the Empowering Children Foundation in numbers:

631 – children provided with psychological support;
770 – caregivers provided with psychological care;
5,293 – psychological consultations and individual therapy sessions for children;
2,885 – psychological consultations and individual therapy sessions for caregivers;
75,510 – contacts from children and youth via the helpline;
57,022 – participants in our conferences, training sessions, and webinars;
587,340 – students participating in our online lessons.

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1. Revenue structure

Statutory revenues	2025	2024
Statutory revenues - National and international organizations	5 190 922,25	12 436 639,44
Statutory revenues - Public sources	13 645 314,92	11 396 037,11
Statutory revenues - Individuals	6 275 953,02	7 524 868,28
Statutory revenues - Business organizations	2 218 271,84	2 224 752,68
Statutory revenues - 1,5% tax allocation	3 583 433,80	3 221 411,90
Statutory revenues - Other	471 860,64	145 827,62
	31 385 756,47	**36 949 537,03**

The Give Children Strength Foundation is registered as a Public Benefit Organization (PBO) and as such received PLN 3,583,433.80 from the 1.5% tax allocation in 2025. In 2024, these funds amounted to PLN 3,221,411.90.

Revenues from business activities	2025	2024
	1 147 973,86	**802 401,11**

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

2. Grantors and donors: highest contributions received in 2025

In 2025, more than 114 institutions (2024: 125), 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:

Institution / Organization (Country)	Funds received in 2025
Ministry of Health	10 000 000,00
Ministry of Justice	2 165 686,20
United Nations Children's Fund (USA)	1 619 243,31
Drzewo i Jutro Foundation	1 384 312,50
European Union (Belgium)	1 059 038,47
City of Warsaw	765 500,00
UNHCR (Switzerland)	605 180,00
City of Gdansk	410 347,00
NIW National Institute of Freedom	409 423,74
Pepco polska Sp. z o.o.	400 000,00
Orange Foundation	300 000,00
International Rescue Committee	299 278,95
Starogard Gdański Municipality	215 800,00
"Maraton Warszawski" Foundation	214 807,36

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

3. Cost structure

Expenses by nature	2025	2024
Salaries	(16 756 492,82)	(16 690 903,02)
Outside services	(13 042 779,41)	(10 465 633,30)
Other costs	(973 762,21)	(4 482 205,25)
Social security and other benefits	(3 239 985,67)	(3 059 367,03)
Consumption of materials and energy	(523 773,92)	(709 665,44)
Depreciation	(616 945,12)	(253 694,12)
Taxes and fees	(182 280,01)	(165 134,00)
	(35 336 019,16)	**(35 826 602,16)**

Expenses by purpose	2025	2024
Costs of statutory activities	(33 343 313,64)	(34 391 108,06)
Costs of business activities	(1 144 955,20)	(713 622,80)
	(34 488 268,84)	**(35 104 730,86)**

Other costs - structure	2025	2024
Regranting	(635 505,08)	(4 093 377,78)
Other	(332 272,49)	(307 407,42)
Other direct assistance	(5 984,64)	(81 420,05)
	(973 762,21)	**(4 482 205,25)**

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% tax allocation.

FDDS supported other locally operating non-governmental organizations through regranting as part of projects carried out with the PKO BP Foundation and OSA PREP. In 2025, together with our Grantors, we supported 7 non-governmental organizations.
As part of the regranting activities, individual and group psychological support was provided to children and youth at Child Advocacy Centers in Wrocław, Sosnowiec, Lublin, Łódź, Białystok, and Głogów. Therapeutic tools and aids were also purchased for the Child Advocacy Centers in Sosnowiec, Lublin, Głogów, and Białystok. Child Protection Teams responsible for the practical implementation of child protection standards in schools were established at the facilities, alongside Children's Clubs where children learn about body awareness, boundaries, privacy, and intimacy in a safe environment based on the GADKI program.

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

4. Tangible fixed assets

Gross value	Land and perpetual usufruct	Buildings	Equipment and machinery	Other fixed assets	Invest. in leased fixed assets	Fixed assetys under construction	Total
01.01.2025	3 970 276,00	2 778 225,29	722 601,21	33 734,39	338 038,50	2 884 498,03	10 727 373,42
Increases		1 487 425,99	94 869,92			559 253,25	2 141 549,16
Internal movement							-
Decreases			- 92 496,00			- 1 582 295,91	- 1 674 791,91
31.12.2025	3 970 276,00	4 265 651,28	724 975,13	33 734,39	338 038,50	1 861 455,37	11 194 130,67

Redemption	Land and perpetual usufruct	Buildings	Equipment and machinery	Other fixed assets	Invest. in leased fixed assets	Fixed assetys under construction	Total
01.01.2025	- 543 398,46	- 442 031,46	- 504 529,62	- 31 044,79	- 157 751,33		- 1 678 755,66
Increases	- 40 072,00	- 106 641,28	- 43 055,37	- 827,59	- 33 803,85		- 224 400,09
Internal movement							-
Decreases			33 452,72				33 452,72
31.12.2025	- 583 470,46	- 548 672,74	- 514 132,27	- 31 872,38	- 191 555,18	-	- 1 869 703,03

Net value							
01.01.2025	3 426 877,54	2 336 193,83	218 071,59	2 689,60	180 287,17	2 884 498,03	9 048 617,76
31.12.2025	3 386 805,54	3 716 978,54	210 842,86	1 862,01	146 483,32	1 861 455,37	9 324 427,64

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5. Own fund

Equity changed by the net result generated in 2024, amounting to PLN 2,012,634.67. The result was transferred to equity (statutory fund). In 2025, the Foundation incurred a loss, which will be covered from the Foundation's equity (statutory fund).

The balance sheet loss reported for 2025 results from applying the principle of matching revenues and expenses, in accordance with Art. 41(1)(2) of the Accounting Act. Donation funds received during the financial year and designated to finance the acquisition of fixed assets (including building modernization and intangible assets) were recognized on the balance sheet as deferred income. These revenues will be recognized as operating income systematically, parallel to the depreciation charges made on these assets in subsequent periods.

6. Liabilities

		Loans and credits	Commercial and budgetary	Total
As of 31.12.2025	less than 1 year	0	1 145 396,34	1 145 396,34
	over 1 year to 5 years	0	0	0
		0	1 145 396,34	1 145 396,34
As of 31.12.2024	less than 1 year	0	2 137 106,48	2 137 106,48
	over 1 year to 5 years	0	0	0
		0	2 137 106,48	2 137 106,48

In the 2025 tax year, the Foundation had no loan liabilities.

As of the date of this report, no time-barred (statute-barred) liabilities are recorded in the Foundation's accounting books.

7. Accruals

Statutory revenues are recognized in the profit and loss account when the Foundation acquires the right to receive a given type of revenue, arising from ownership rights to the funds provided by Grantors and Donors. In the case of funds obtained for specific activities and campaigns, the unspent amount is deferred on the balance sheet and recognized under prepayments and accruals in an amount corresponding to the projected expenses to be incurred for the funded activities.

	2025	**2024**
Deferred funds for purchase of fixed assets	7 588 333,29	5 664 595,68
Deferred funds for current activities	2 413 926,26	1 128 396,51
Other	4 281,98	4 281,98
	10 006 541,53	6 797 274,17

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

In years 2024 and 2025 no loans or benefits of a similar nature were granted to members of the management and supervisory bodies.

9. Employment

The number od employees as of December 31, 2025, amounted to 168 people and increased by 8 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

	2025	2024
Cash in bank accounts	14 765 962,85	16 759 386,88
including cash with restricted availability	1 140 833,60	3 217 986,01

12. Short-term trade receivables from other entities

	2025	2024
Gross receivables	23 769,29	89 288,62
Allowance for bad debts	0	0
Net receivables	**23 769,29**	**89 288,62**

13. Assessment of the Foundation's ability to continue as a going concern and the financial liquidity management plan.

The Management Board of the Foundation declares that the Financial Statements for the year 2025 have been prepared under the assumption that the Foundation will continue its statutory activities for a period of at least 12 consecutive months from the balance sheet date. There are no known circumstances that would indicate a threat to the continuation of activities.

In order to secure and further develop the Foundation's financial liquidity in 2026, the Management Board is implementing the following action plan:

- Diversification of revenue sources for ongoing statutory activities: Intensifying efforts to acquire new institutional and private donors, both domestic and international;

- Utilization of available liquid resources (originating from donations from prior years) as a buffer to secure the continuity of ongoing projects and ensure a stable operational position;

- Cost control and optimization: Ongoing monitoring and budgeting of the Foundation’s administrative and operating expenses to align them with current cash inflows;

- Leveraging past investments: Launching new communication tools to increase the efficiency of public fundraising campaigns and expand reach to new partners.

In the opinion of the Management Board, the Foundation has full capacity to settle its current liabilities, and its existing financial resources along with projected revenues fully secure the organization's financial liquidity in the upcoming financial period.

14. Adjustment of comparative figures for 2024 in the cash flow statement

In the presented financial statements, the comparative figures in the cash flow statement for the financial year ended December 31, 2024, have been restated relative to the figures approved for that financial year.

The adjustment resulted from:

- an incorrect calculation in the line item "A. Cash flows from operating activities," caused by including the "II. Total adjustments" item with the wrong mathematical sign (+/-). As a result, the items "D. Total net cash flows" and "G. Cash at the end of the period" also required an adjustment in the amount of PLN 5,448,895.04;
- • failure to report restricted cash in the amount of PLN 3,217,986.01 under the "including" sub-item.

The adjustment was purely presentational within the cash flow statement. It did not affect the balance sheet, the profit and loss account, the Foundation's financial result for the financial year ended December 31, 2024, or the Foundation's equity as of that date.

The pre-adjustment figures reflect the amounts reported in the approved cash flow statement for 2024. In the approved cash flow statement, line item "A. Cash flows from operating activities" did not correctly represent the sum of items "I. Net profit (loss)" and "II. Total adjustments," which has been corrected in the restated figures.

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Cash Flow Statement Items (2024)	Before the adjustment (PLN)	Adjustment amount (PLN)	After the adjustment (PLN)
A. Cash flows from operating activities	-711 812,85	5 448 895,04	4 737 082,19
I. Net profit (loss)	2 012 634,67	0	2 012 634,67
II. Total adjustments	2 724 447,52	0	2 724 447,52
B. Cash flows from investing activities	-640 693,44	0	-640 693,44
C. Cash flows from financing activities	-89 496,95	0	-89 496,95
D. Total net cash flows	-1 442 003,24	5 448 895,04	4 006 891,80
E. Balance sheet change in cash and cash equivalents	4 006 891,80	0	4 006 891,80
F. Cash (equivalents) at the beginning of the period	12 752 495,08	0	12 752 495,08
G. Cash and cash equivalents at the end of the period, including:	11 310 491,84	5 448 895,04	16 759 386,88
- restricted cash	0,00	3 217 986,01	3 217 986,01

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

Did not occur.

Warsaw, 10th June 2026

Małgorzata Necula
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