

FINANCIAL STATEMENT

of the THE SOCIETY FOR
ASSISTANCE TO YOUTH
(TPM) with its seat in 00-160
Warsaw, ul. Nowolipki 2,

for the financial year 2013

INTRODUCTION TO THE FINANCIAL STATEMENT

I. The object of the basic activity of the association in the financial year was:

- 1. Provision of help, education, prophylactic and support for children, adolescents, young and adult persons and their families.**
- 2. Provision of help for children, adolescents, young and adult persons, from dysfunctional families. The above included families affected by alcohol-related problems, other addictions or domestic violence or disability.**
- 3. Provision of help for children, adolescents, young and adult persons and families threatened by discrimination with regard to sex, age, social background, race, religion, material status, sexual orientation, disability.**
- 4. Supporting the development of professional groups acting for the benefit of children, adolescents and young people**

I. Society for Assistance to Youth is registered in the District Court for the Capital City of Warsaw in Warsaw, 12th Commercial Division of the National Court Register under the number KRS-0000009830; Register of Associations under the number 56, 7th Civil and Registration Division of the Regional Court in Warsaw. NIP (Tax Identification) number 525-15-75-663; Regon (Statistical Number) 001301643, PKD (Polish Classification of Activity) 9412Z / Activities of Professional Membership Organizations /

Members of the Management Board of the Association:

Ewa Starzyk, Anna Grażyna Przeradzka, Katarzyna Anna Czyżewska, Renata Małgorzata Pijarowska, Monika Szeliga.

Auditing Committee:

Iwona Anna Zarzycka, Jarosław Gąsiorowski, Dariusz Piotr Robak.

Peer Tribunal:

Dorota Gąsiorowska, Karolina Rygiel, Jolanta Robak.

1. The financial statement in question includes the financial year commencing at 1st January 2013 and ending at 31st December 2013.

II. The financial statement has been drawn up following the assumption of continuation of business activity for at least 12 months and longer. We do not know of any circumstances which would indicate the existence of significant threats to the organization's continuation of activity.

III. The financial statement has been prepared on the basis of accounting books conducted in the financial year in accordance with the documentation of the adopted accounting principles

specified and implemented for utilization with the provisions of a resolution of the Management Board.

IV. The adopted accounting principles / policy are utilized in a consistent manner, with performance of one grouping of commercial operations in the following years, identical evaluation of assets and liabilities / including also the performance of depreciation and amortization write-offs/. The financial result and financial statements are prepared so as to ensure that in the following years the information resulting thereof were comparable.

- 1) The principles of specifying the financial year and reporting periods,
- 2) Company principles of valuating assets and liabilities and specifying the financial result,
- 3) Principles of conducting accounting books, including the company account plan.
- 4) Data and data collection protection systems.
- 5) Own form of a financial statement with comparative profit and loss account, consistent in particular with the provisions of articles 4, 10 and 50 as well as chapters 2, 4 and 8 of the Accounting Act.
- 6) Methods of booking and principles of valuation have not been changed in comparison with the previous year in scope of the new Accounting Act.
- 7) The account plan includes detailed analysis. Revenues and expenses are booked depending on the contracts concluded with Offices donating to the Society for Assistance to Youth.

The assets and liabilities recognized in the balance sheet as of the end of the financial year have been valuated with use of the following methods of valuation resulting from adopted accounting principles:

For amortizing tangible assets and intangible assets rates provided in the annual list of annual amortization rates constituting attachment to the Act on Corporate Income Tax have been used.

The remaining items of assets and liabilities are valuated in the following manner:

- 1) Intangible assets at acquisition prices and production costs
- 2) Tangible assets are valuated at acquisition prices and production costs. Tangible assets with a value below PLN 3500 are depreciated a single time towards costs
- 3) Receivables in the amount of payment due
- 4) Short-term Investments at nominal value
- 5) Equity at nominal value
- 6) Liabilities in the amount of payment due for benefits.

Additional information and clarifications

1. Changes of the value of tangible assets, intangible assets during the financial year

a. Tangible assets - initial value

Specification in accordance with balance sheet items	Initial value as of the beginning of the financial year	Increases	Reductions	Closing balance of the initial value
tangible assets in total: including:	102074.52	2379.66		104454.18
1) Land and buildings	0.00			0.00
2) Plant and machinery.	169.00			169.00
3) Other tangible assets - equipment	73095.44	2379.66		75475.1
4) Foreign tangible assets - improvement	28810.08			28810.08
Intangible assets	2439.02			2439.02

Clarifications to item 3 - 73095.44 + 2379.66	= 75475.10
remaining tangible assets - 56 596.13	= 56 596.13
FOP (NGO fund) facilities - 6700.00	= 6700.00
equipment - 7 035.08 + 1 479.66	= 8 514.74
EFS (European Social Fund) tangible assets - 2 764.23 + 900.00	= 3 664.23

b. Depreciation of tangible assets

Specification in accordance with balance sheet items	Previous depreciation as of the beginning of the financial year	Increases	Reductions	Closing balance of the initial value
tangible assets in total: including:	72283.83	7153.52		79437.35
1) Land and buildings	0.00			0.00
2) Plant and machinery	169.00			169.00
3) Other tangible assets equipment	67871.68	4272.51		72144.19
4) Foreign tangible assets - improvement	4243.15	2881.01		7124.16
Intangible assets	487.81	487.81		975.62

Clarifications to item 3 -67 871.68 + 4 272.51	= 72 144.19
remaining tangible assets - 56 096.25	= 56 096.25
FOP (NGO fund) facilities -4 187.50 + 1 340.00	= 5 527.50
equipment - 7 035.08 + 1 479.66	= 8 514.74
EFS (European Social Fund) tangible assets -552.85	+ 1 452.85 - 2 005.70

2. Accounting is conducted in accordance with the Accounting Act as of 29th September 1994, (Journal of laws no. 121 as of 1994, in particular published in the Journal of Laws no 113 item 1186 of 2000, as amended in 2003 and 2004) with consideration of specific principles of conducting accounting activity included in the Ordinance of the Minister of Finance of 15th November 2001, Journal of Laws no. 137 item 1539 as amended.

3. Structure of revenues and expenses with indication of their sources

a. Revenues:

- Official subsidies - PLN 1,490,560.38 - taxable
- Members contributions - PLN 3,157.00 - free from taxation
- Donations - PLN 59,933.66 - taxable
- Remaining revenues - overpayment for utilities PLN 3,615.49 - taxable
- Revenue from the 15 of income tax PLN 2,377.49 - taxable

TOTAL PLN 1,559,644.02

Official subsidies:

contract no. ZZB/000134/BF/D -	PLN 363,329.35
contract no. PS/B/VI/1/6/405/2012-2015 -	PLN 180,000.00
contract no. ŚRÓ/WSZ/B/VI/1/06/252/2013/574/60-PLN	37,130.00
contract no. 68/2013-	PLN 23,770.00
contract no. 69/2013 -	PLN 19,990.00
contract no. WPS. VI. 10/2013 -	PLN 18,000.00
EFS -	PLN 848,341.03

b. Costs of realization of subsidy allocated tasks and activity as per articles of association in total - amount - PLN 1,415,010.77

EFS (European Social Fund) amount - PLN 849,381.69

other - amount - PLN 565,629.08

- contracts of mandate and remuneration for experts related to individual subsidies (pedagogues, psychologists, sexologists and psychiatrists)

Amount in total - PLN 652,070.52

EFS (European Social Fund) - amount - PLN 227,682.23

Others - amount - PLN 424,388.29

- costs of specialist services

(supervision, labor market workshops, psychological - pedagogical individual and group support, social skill training, courses and training for UB (Ultimate Beneficiaries))

Amount in total - PLN 512,399.44

EFS (European Social Fund) - amount - PLN 378,311.94

others - amount - PLN 134,097.50

» remaining continuous costs related to the realization of activities as per articles of association (lease of computer room, legal services, accounting services, refreshments for UB (Ultimate Beneficiaries))

Amount in total - PLN 123,769.68

EFS (European Social Fund) - amount - PLN 106,512.00

others - amount - PLN 17,257.68

- remaining costs

(office materials, course materials, leaflets, ads, food and drinks for Ultimate Beneficiaries' meetings, cinema and museum tickets, graphic services, updating of Internet website, rent and utilities, electric energy, monitoring, telephones, remunerations - scholarships for UB - ESF)

Amount in total - PLN 117,465.37

including scholarship for UB - amount - PLN 47,800.00

Administrative costs amount in total - PLN 121,836.61

(remuneration + overheads, office articles, hygiene and cleaning materials, energy, rent, utilities, telephone, accounting, postal services, insurances, commissions and banking fees)

Constant administrative costs were qualified on a percentage basis depending on qualified costs in appropriate subsidies.

Financial costs - PLN 13.26

In total - PLN 121,849.87

The Society for Assistance to Youth does not conduct business activity. In accordance with the Act on Corporate Income Tax article 17 section 1 item 4 the Treasury Office in Warsaw has made a decision on the release of the Society for Assistance to Youth from corporate income tax. The Society does not conduct paid public benefit activity.

In 2012 and 2013 the Society realized the Project "Human Capital Programme" in scope of the European Social Fund.

The realization of the project has been finished in 2013. The final settlement of the Project is predicted to take place in 2014.

Tax revenues were fully provided for goals as per articles of association.

Official subsidies and commensurate costs are booked at corresponding accounts.

The amount of **PLN 167,943.43** - Deferred Revenue includes amounts received in 2013 for settling subsidies in 2014.

NATIONAL DISABLED PERSONS REHABILITATION FUND (PFRON)

- amount - PLN 89,051.00

EUROPEAN SOCIAL FUND (EFS) - amount - PLN 72,351.70

Donations - amount - PLN 3,484.58

PUBLIC BENEFIT ORGANIZATION 1% - amount - PLN 3,056.15

Settlement of main items differing the basis for taxation with corporate income tax from the gross financial result (gross profit or loss).

Profit	Amount
1. Gross profit	22783.38
2. Extraordinary costs and losses not constituting tax deductible expenses:	
1) Bank charges (commissions)	681.00
2) depreciation of subsidized tangible assets	6040.99
3) budgetary interest	57.00
TOTAL	6778.99
3. Tax profit	29562.37
4. Amount released from taxation	29505.37
5. Profit for taxation	57.00
6. Income tax	11.00
7. Net profit	22772.38

4. Ownership structure of the Fund stipulated in the Articles of Association

Profit of 2012 in the amount of PLN 19,936.41 increased the Fund stipulated in the Articles of Association of the Society.

Opening Balance - PLN 42,744.08 - increase 19,936.41 = Closing Balance 62,680.49

5. Net profit in 2013 amounts to **-PLN 22,772.38**
6. It is proposed to reclassify the profit in accordance with the Resolution of the Association to the increase of revenues in 2014 or increase of the Fund Stipulated in the Articles of Association.
7. Information on financial means of the Association. Status of financial assets amounts to:
 - Cash in hand **-PLN 22,982.12**
 - Association cash - PLN 7,629.17
 - ESF cash - PLN 15,352.95in accordance with the recommendations of the Municipal Office a separate off-balance sheet account called "cash Municipal Office" has been introduced.

Information on employment. The Society for Assistance to Youth employed six persons at full time jobs in 2013. These were administrative workers, psychologists and a pedagogue. Remaining specialists were employed on the basis of a contract of mandate or contracts for specific tasks.

Warsaw, 18th June 2014

Place and date of preparation. Name
and signature of preparing person

Management Board of the Association

Prezesa
Towarzystwa Pomocy Młodzieży
E.V.
Ewa Starzyńska

President of the Society for Assistance to Youth

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VICEPREZESKA
Towarzystwa Pomocy Młodzieży
Monika Szuliga
Monika Szuliga

Member of the Management Board
of the Society for Assistance to Youth

Vice President
of the Society for Assistance to Youth

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Towarzystwa Pomocy Młodzieży

Monika Szuliga
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Member of the Management Board
of the Society for Assistance to Youth

CZŁONKINI ZARZĄDU
Towarzystwa Pomocy Młodzieży

Katarzyna Czyżewska
Katarzyna Czyżewska

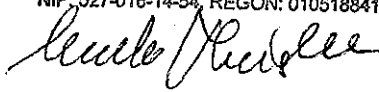
Member of the Management Board
of the Society for Assistance to Youth

Balance Sheet

EQUITY AND LIABILITIES

+/-	Item	Item designation	Balance as of the end of the current year 2013-12-31	Balance as of the end of the previous year 2012-12-31
-	A	Equity	62,680.49	42,744.08
		I Fund stipulated in the Articles of Association	62,680.49	42,744.08
		II Revaluation capital	0.00	0.00
	-	III Net financial result for the financial year	0.00	0.00
		1 Surplus of revenues over expenses /positive value/	0.00	0.00
		2 Surplus of expenses over revenues /negative value/	0.00	0.00
-		IV Settlement of financial result	0.00	0.00
		1 Surplus of revenues over expenses /positive value/	0.00	0.00
		2 Surplus of expenses over revenues /negative value/	0.00	0.00
-	B	Liabilities and provisions for liabilities	192,717.62	166,546.06
		1 Provisions for liabilities	0.00	0.00
		II Long term credits and loans liabilities	0.00	0.00
	-	III Short term liabilities and special funds	2,001.81	1,079.94
		1 credits and loans	0.00	0.00
		2 trade liabilities	1,080.01	749.64
		3 public law liabilities, ZUS, taxes	11.00	330.30
		4 on account of wages	910.80	0.00
		5 remaining liabilities	0.00	0.00
		6 special funds	0.00	0.00
		IV Short-term Liabilities	0.00	0.00
-		V Accruals and deferred income	190,715.81	165,466.12
		1 Deferred income	190,715.81	165,466.12
		2 Other accruals and deferred income	0.00	0.00
		Sum	255,398.11	209,290.14

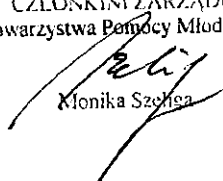
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Sowa Starożytna

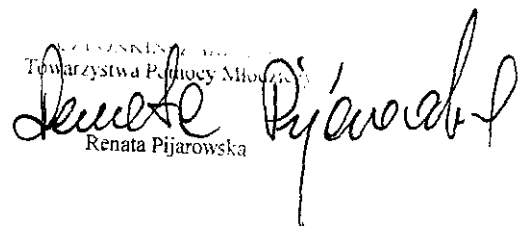
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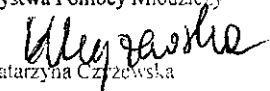
Monika Szolga

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Renata Pijarowska

CZŁONKINI ZARZĄDU
Towarzystwa Pomocy Młodzieży



Katarzyna Czeczewska

Balance Sheet

ASSETS

+/-	Item	Item designation	Balance as of the end of the current year 2013-12-31	Balance as of the end of the previous year 2012-12-31
-	A	Fixed Assets	26,480.23	31,741.90
-	I	Intangible assets	1,463.40	1,951.21
		1 Development costs	0.00	0.00
		2 Goodwill	0.00	0.00
		3 Other intangible assets	1,463.0	1,951.21
		4 Advances for intangible assets	0.00	0.00
-	II	Tangible fixed assets	25,016.83	29,790.69
-	1	Tangible assets	25,016.83	34,033.84
		a) land (including right of perpetual usufruct)	0.00	0.00
		b) buildings, premises, civil engineering structures	21,685.92	28,810.08
		c) plant and machinery	0.00	0.00
		d) means of transport	0.00	0.00
		e) other tangible assets	3,330.91	5,223.76
	2	Tangible assets under construction	0.00	-4,243.15
	3	Advances for tangible assets under construction	0.00	0.00
	III	Long term receivables	0.00	0.00
-	IV	Long-term Investments	0.00	0.00
		1 Real Property	0.00	0.00
		2 Intangible assets	0.00	0.00
		3 Long-term financial assets	0.00	0.00
		4 Other long term Investments	0.00	0.00
	V	Long-term prepayments	0.00	0.00
-	B	Current assets	228,917.88	177,548.24
	I	Inventories	0.00	0.00
-	V	Short-term Receivables	2,264.10	767.39
		1 trade receivables	285.07	285.07
		2 public law liabilities, ZUS, taxes	134.86	218.36
		3 on account of wages	1,844.17	263.96
		4 remaining settlements with employees	0.00	0.00
		5 Other receivables	0.00	0.00
		6 Write-offs to receivables	0.00	0.00
-	III	Short-term Investments	226,449.10	176,114.15
		1 cash in hand and in bank	226,449.10	175,113.28
		2 Other financial assets	0.00	1,000.87
-	IV	Short-term prepayments and accrued income	204.68	666.70
		1 ZUS settlements of the employer	0.00	0.00
Sum		2 Other prepayments	204.68	666.70
			255,398.11	209,290.14

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Urszula Tuszyńska

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Ewa Starzyńska

Ewa Starzyńska

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Mianika Szlachetka
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Renata Pijarówka
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CZŁONKINI ZARZĄDU
Towarzystwa Pomocy Młodzieży

Katarzyna Czyżewska
Katarzyna Czyżewska

One column profit and loss account

Profit and loss account (comparative method)

+/-	Item	Item designation	Balance as of the end of the year 2013-12-31	Previous year
-	A	Revenues from activity as per articles of association	1,556,028.53	1,656,497.78
*			0.00	0.00
	I	Official subsidies	1,490,560.38	1,587,925.19
	II	Donations	59,933.66	59,521.00
	III	Own funds	0.00	0.00
	IV	Membership contributions	3,157.00	3,358.00
	V	1% revenues	2,377.49	5,693.59
	VI	Change	0.00	0.00
	B	Costs of realization of activity as per articles of association	1,415,010.77	1,505,012.40
	C	Financial result on activities as per articles of association	141,017.76	151,485.38
-	D	Administrative costs	121,836.61	131,758.35
	I	Energy and materials consumption	9,272.80	7,836.35
	II	Outsourced services	43,779.38	46,995.24
	III	Taxes and charges	1,189.00	1,833.00
	IV	Wages	0.00	219.30
	V	Wage overheads	61,497.44	63,969.18
	VI	Depreciation	6,040.99	7,350.84
	VII	Remaining costs	57.00	3,554.44
	E	Other revenues	3,615.49	219.38
	F	Remaining costs	0.00	0.00
	G	Financial revenues	0.00	0.00
	H	Financial costs	13.26	10.00
	I	Gross financial result on the overall activity (+) or (-)	22,783.38	19,936.41
-	J	Result of extraordinary events (J.I - J.II)	0.00	0.00
	I	Extraordinary profits - positive value	0.00	0.00
	II	Extraordinary losses - negative value	0.00	0.00
	K	Income tax	11.00	0.00
	L	Net financial result on the overall activity (+) or (-)	22,772.38	19,936.41

- Cash in bank - **PLN 203,466.98**
- Association's bank account - PLN 40,691.50
- bank account - PFRON - PLN 88,129.80
- bank account - ESF - PLN 65,761.99
- bank account - 1% Publ. Ben. Org. - PLN 8,883.69

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Alicja

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