



**Our Children Foundation**

**Al. J. Piłsudskiego 92**

**41-308 Dąbrowa Górnicza**

**KRS 0000377619**

**Public Benefit Organization**

## **Financial Statement**

**for the period**

**from January 1, 2013 until December 31, 2013**

**Dąbrowa Górnicza, April 2014**

**CONTENTS**

<b>1. INTRODUCTION TO THE FINANCIAL STATEMENT</b>	<b>3</b>
1.1    INFORMATION ON THE ORGANIZATION	3
1.2    FOUNDATION AUTHORITIES	3
1.3    ACTIVITY	4
<b>2. BALANCE SHEET</b>	<b>15</b>
<b>3. P&amp;L</b>	<b>16</b>
<b>4. ADDITIONAL INFORMATION</b>	<b>17</b>
4.1    METHODS USED FOR ASSETS AND LIABILITIES VALUATION	17
4.2    INFORMATION OF BALANCE SHEET STRUCTURE AS ON DECEMBER 31, 2013	18
4.3    INFORMATION ON THE INCOME STRUCTURE - SOURCES AND AMOUNT	21
4.4    INFORMATION ON COST STRUCTURE	22
4.5    SOURCES OF INCREASING AND EXPENDING OF THE STATUTORY FUND	24
4.6    DATA ON GUARANTEES, WARRANTIES AND OTHER LIABILITIES RELATED TO STATUTORY ACTIVITY.	24
<b>5. NOTES AND EXPLANATIONS.</b>	<b>25</b>



## 1. INTRODUCTION TO THE FINANCIAL STATEMENT

### 1.1 Information on the organization

Our Children Foundation

41-308 Dąbrowa Górnicza

Aleja Józefa Piłsudskiego 92

Tax Identification Number [NIP]: 629-245-24-55

Core object of activity according to the Polish Classification of Activities (PKD):

9499Z - Activities of other membership organizations not classified elsewhere

The Foundation is registered in the Katowice- Wschód District Court in Katowice, 8th Business Division of the National Court Register in the Register of Associations, Other Social and Professional Organizations, Foundations and Public Health Care Centers under KRS number 0000377619.

District Court Katowice-Wschód 8<sup>th</sup> Business Division of the National Court Register by force of the decision dated September 25, 2013 granted Our Children Foundation the status of the public benefit organization.

### 1.2 Foundation authorities

Composition of the Foundation Council:

**President of the Foundation Council: Surojit Ghosh**

**Members of the Foundation Council: Stefan Dzienniak, Jerzy Goiński, Monika Roznerska, Jacek Zub.**

One-member Management Board of the Foundation:

**Katarzyna Kulik**

Foundation President:

**Katarzyna Kulik**

### 1.3 Activity

All activities of Our Children Foundation in 2013 were taken in scope of the non-profit statutory activity.

In 2013 main projects managed by the Our Children Foundation included children education and formation, consisting in partnership in organization and financing of educational services of two kindergartens: private kindergarten "Equal Preschoolers" in Dąbrowa Górnicza and "The Academy of Little Ones" in Kraków. The project was carried out by the Foundation, with the involvement of many volunteers.

#### **ArcelorMittal Poland's private kindergarten**

"The Academy of Little Ones" in Kraków

- developing and agreeing the principles of basic and additional recruitment to the kindergarten for the school year 2013/2014, appointing a five-member qualification board, announcing and running the recruitment process- sessions of the Qualification Board took place on: March 4, 2013, May 8, 2013, August 29, 2013. Board sessions were recorded in the minutes. As on December 31, 2013, 87 children attended the kindergarten;
- issuing opinions on the amendments to the kindergarten statute, agreements with parents and other documents;
- taking decisions in scope of amounts of kindergarten fees paid by parents;
- regular monitoring and supporting the kindergarten activity;
- interventions upon the request made by parents or the kindergarten;
- managing mail sent to parents,
- conducting a survey to measure parents' level of satisfaction with education services rendered in the kindergarten and analysis of the results obtained;
- execution of the provisions of the contract to provide education services in the kindergarten, including, among other things, contract settlement (twelve settlements for the period from January to December 2013), funding of education services provided in the kindergarten, totaling PLN 40 708.39;

- keeping a website [www.fundacja-naszedzieci.pl](http://www.fundacja-naszedzieci.pl) with a tab with information on the kindergarten and parents zone; administering the website, posting information and graphics, taking and processing photos.

### **ArcelorMittal Poland's private kindergarten**

#### **"Equal Preschoolers" in Dąbrowa Górnicza**

- execution of the provisions of the contract to provide education services in the kindergarten, including, among other things, contract settlement (twelve settlements for the period from January to December, 2013), funding of education services provided in the kindergarten, totaling PLN 279,046.52;
- financing the cost of full-time kitchen porter amounting to PLN 20,106.25 (salary, insurance, pay fund, safety costs);
- keeping a regular control and supporting the activity of the kindergarten and requesting for additional equipment or technical and functional improvements in the kindergarten building,
- issuing opinion on amendments to the kindergarten statute or contracts with parents;
- taking decisions on amounts of kindergarten fees paid by parents;
- initiating and organizing meetings on the functional and technical service of the kindergarten;
- participating in the inspection of buildings and the premises of the kindergarten aimed at ensuring compliance with health and safety requirements;
- interventions upon the request made by parents or the kindergarten;
- managing mail sent to parents,
- conducting a survey to measure parents' level of satisfaction with education services rendered in the kindergarten and analysis of the results obtained;
- developing and agreeing the principles of basic and additional recruitment to the kindergarten for the school year 2013/2014, appointing a five-member qualification board, announcing and running the recruitment process- sessions of the Qualification Board took place on February 25, 2013 and August 19, 2013. As on December 31, 2013, 96 children attended the kindergarten;



- gaining approval for repairing lightposts along Kasprzaka Street using public funds and installing lightposts along the road leading to the kindergarten. The City Administration Office acknowledged the need to provide the sufficient lighting of the road used by the parents and kindergarten staff to reach the facility and ordered engineering to be prepared. According to the information received from the City Administration Office, as on March 28, 2014 the engineering was prepared. Planned start of the investment: 2014. Planned completion: 2015. Value of the investment financed from public funds – over PLN 500 000.
- applying to the City Administration Office in matters concerning repair of the pavement leading to the kindergarten – City Administration Office declared to consider the pavement repair depending on funds available. The City Administration Office further informed us that the application for new pavement and repair of the existing one, leading to the kindergarten, can be proposed for implementation within DG Participatory budgeting for 2015;
- applying to the City Administration Office in matters related to pruning trees and shrubs along the road leading to the kindergarten and repair of the road surface. The above matters were completed successfully.
- letter to the President of Dąbrowa Górnicza concerning the plans to extend the scope of activity of the company ALBA MPGK Sp. z o.o. at ul. Kasprzaka in Dąbrowa Górnicza by storage of hazardous waste sensitive to weather conditions. The President of the City answered to our reservations with the letter dated June 13, 2013 stating that there are no causes for concern and the above will not pose any threats for the children attending the kindergarten.
- keeping a website of the Foundation [www.fundacja-naszedzieci.pl](http://www.fundacja-naszedzieci.pl) a tab with information on the kindergarten and parents zone; administering the website, posting information and graphics, taking and processing photos.

#### **Public fundraising to support a child suffering from a severe illness.**

From November 26, 2012 until February 15, 2013, under permit no. 90/2012 issued by the Ministry of Administration and Digitization of Poland, Our Children foundation conducted public fundraising campaign for Daria Kukuła. The funds collected were used to cover costs



of rehabilitation, treatment, purchase of medical equipment and facilities for everyday use at home. Funds were raised in form of voluntary donations made to special bank accounts, voluntary contributions made into fourteen sealed collection boxes, auction of the paralympic torch. In total, the sum of PLN 7,852.36 was collected. The costs of the fundraising campaign amounted to PLN 25.75 (bank charge) and income totaled PLN 7,826.61. This amount was deposited in the bank account of Daria's father on February 11, 2013 under the donation agreement. The fundraising initiative was organized and conducted by volunteers of Our Children Foundation who did not receive any additional remuneration for the work performed. One of the forms to raise funds was an online auction of the paralympic torch. The winner of the auction was Monika Roznerska, HR Director of ArcelorMittal Poland and Member of Our Children Foundation Council. Press announcement on the results of the fundraising initiative was posted on Our Children Foundation website [www.fundacja-naszedzieci.pl](http://www.fundacja-naszedzieci.pl). The report on the fundraising was sent to the Ministry of Administration and Digitization of Poland.

#### **Secret Garden project.**

The Secret Garden project in the private kindergarten of ArcelorMittal Poland "Equal preschoolers" in Dąbrowa Górnicza is the continuation of 2012 project "Kids' garden". On March 27, 2013, on the Foundation's initiative, a meeting was organized in the kindergarten to discuss the idea of the garden development by using the same to increase the environmental awareness of the children by showing them how to nurture and check the condition of plants, with the application of innovative educational methods and diverse range of plants; At the meeting we also presented the details of the competition announced by the Provincial Fund of Environment Protection and Water Management in Katowice for subsidizing the costs of establishing a mini botanical garden next to the kindergarten.

By force of the resolution of March 27, 2013 the Foundation Board, to fulfill the objectives specified in § 6 cl. 13 and 1 of the Foundation Statute concerning promotion of environmental protection and conservation as well as education and formation activity, decided to cooperate with Kindergarten employees and ArcelorMittal Poland in scope of:

- Developing the concept and design of the garden development at private kindergarten of ArcelorMittal Poland "Equal Preschoolers" in Dąbrowa Górnicza;
- Preparing the application for subsidizing garden development project from the Provincial Fund of Environment Protection and Water Management in Katowice;
- Coordinating and cooperating with volunteers in works related to establishing the garden at the kindergarten;
- Establishing the garden at the kindergarten.

After the design was developed for enriching the existing greenery in the kindergarten, including educational paths and following the elaboration of the file to be submitted for the competition, as well as receiving information and documents related to subsidy, in the autumn together with the volunteers we started gardening works to establish a mini botanical garden called the 'Secret Garden' at the kindergarten. The total value of the project as stated in the contract amounts to **PLN 32 827.00**. For this project ArcelorMittal Poland will obtain the subsidy from the Fund of Environment Protection and Water Management in Katowice amounting to **PLN 9,574.00** upon the project settlement.

The 'Secret Garden' was divided into several corners. Each corner will stimulate a different sense and offer a different kind of experience.

In scope of the project, for which the Fund of Environment Protection granted its subsidy, two corners will be created. **Heather Hill** will cover the area of 328 m<sup>2</sup> and it will consist of a heath and combination of miniature plants, azaleas and rhododendrons.

**Sensory Experience Corner** will have a form of a labyrinth made of 175 m of hedge of white cedar. To go through the labyrinth, the children will need to solve a number of tasks, make experiments and learn about nature using different senses. The labyrinth will have three routes with a varied level of difficulty, housing six rooms, each offering a different learning experience. In front of the labyrinth there will be a sensory path with five boxes containing different materials that the children will have to recognize through touch.

Planned date of the gardening work completion: May 2014.

Costs related with participation of the Foundation in the project are financed from voluntary contributions and the Foundation's own funds.

In 2013 the Foundation covered the cost of accident insurance for volunteers engaged in gardening work on September 28 (13 volunteers) and October 12, 2013 (11 volunteers) at the total amount of PLN 38. Donations amounted to PLN 521.59. As on December 31, 2013



the amount remaining in the "Garden Project" budget was PLN 1,155.67 taking into account the surplus from 2012.

### **"Musical Kinderland"**

In performance of the statutory goals of the Foundation specified in § 6 cl. 3 and 12 of the Foundation Statute, i.e. organization of the children's rest, support and promotion of physical culture, together with the company "Rempol" from Dąbrowa Górnicza and Trade Union "Hutnik" we organized a sports festival under the theme of "Musical Kinderland". The festival took place on June 29, 2013 in ArcelorMittal Poland's private kindergarten "Equal Preschoolers" in Dąbrowa Górnicza. The event was founded by "Rempol" company. During the festival the children participated in two animation programs – "Fairyland" and „DUO-FIX", games and fitness activities, they watched performance "FORINI – magical classics". The children also received small gifts with the logo of the event sponsor. We also treated the participants to tasty refreshments.

### **"Make Kids Smile"**

On June 22, 2013 Our Children Foundation participated as a partner to the organizer Green Areas Forum from Dąbrowa Górnicza in an outdoor festival "Make Kids Smile". The Foundation contributed to the festival with 100 eco-friendly coloring books and brought volunteers to help in competitions and games for children. The above initiative was taken in performance of § 6 cl. 3 and 12 Foundation Statute, i.e. organization of the children's rest, support and promotion of physical culture.

### **Collection of gifts for educational and care institutions**

Acting pursuant to § 6 cl. 7 (social aid) and § 8 (support for institutions with the activity profile corresponding to the objectives of the Foundation) and after receiving the permit from the President of Dąbrowa Górnicza dated July 18, 2013 no. WSO-I.5311.6.2013, until June 30, 2014 we are collecting gifts in kind for educational and care institutions. In 2013 we collected gifts in kind of the total value of PLN 1 480.37. (from 10 natural persons), and



offered the gifts in kind of the value of PLN 1 363.37 to 4 institutions. The institutions that we supported are the following: Family Orphanage no. 3 in Nowy Sącz, Family Orphanage 'My Home' in Legnica, family educational and care center in Rozwaryn, K. Makuszyński Orphanage in Oświęcim.

### **Social aid granted in scope of the Social Support Regulations of Our Children Foundation**

In consideration of the needs reported by parents and having allocated sufficient funds, in performance of the provisions of § 6 cl. 1, 2 and 7 of the Foundation Statute – activity in scope of:- education and formation of children and youth;

- activity for the benefit of families, maternity and parenthood,
- social aid, including support for families and persons experiencing life difficulties, and creating equal opportunities for those families or persons,

The Management Board of Our Children Foundation, by force of the Resolution no.23 of August 14, 2013 approved the regulations of granting social support to Our Children Foundation.

In 2013 in scope of social aid we granted financial support to three families at the amount of PLN 9 210.

### **Psychological workshops for parents**

Acting pursuant to § 6 cl. 1 and 2 of the Foundation Statute: education and formation of children and youth as well as activity for the benefit of families, maternity and parenthood, together with the Training Department of ArcelorMittal Poland we decided to organize a cycle of psychological and educational counseling for parents. In 2013 three workshops entitled "How to strengthen self-esteem in children" were organized in DG on November 20, Kraków on November 26 and Zdzieszowice on December 10. 115 persons took part in the workshops.

Foundations covered the costs of purchasing pens with the Foundation logo for the workshop participants. Total cost: PLN 504.30.

**Providing care for children – creating opportunities for the employer**

On December 5, 2013 the representative of Our Children Foundation, at the invitation of the Christian Charity Organization, participated in the conference "Provide care for children, create opportunities for the Employer".

In the block devoted to presentation of good practices followed by the entities operating in the Silesian region we discussed company kindergartens of ArcelorMittal Poland in the presentation "**Company kindergartens – a response to the needs of parents and children**". The presentation covered the background of the project, basic information about our kindergartens, the effects of actions taken, the methods of kindergarten financing and information about what to do to set up a kindergarten. The project of company kindergartens of ArcelorMittal Poland can be an incentive and inspiration for other companies.

Feedback that we received after the conference from the organizer and participants clearly showed that our experience in initiatives for family-friendly employment turned out to be useful for NGO representatives and other employers.

**Charity calendars 2014 – promotion of preschool education as an investment in more educated and richer society and support for the social aid fund of Our Children Foundation**

Acting pursuant to § 22 of the Foundation Statute and §6 cl. 7 – social aid and §7 cl. 12 & 17 – organization of financial support and collection of donations, the Foundation Management Board by force of the resolution no. 33 dated November 8, 2014 granted approval for covering costs and printing calendars for 2014 with photographs of children attending kindergartens managed by Our Children Foundation. Cost of purchase: PLN 5 334.51 gross for all the calendars. The calendars promote preschool education as an investment in more educated and richer society, and are partially sold to stakeholders and within the premises of both kindergartens; the funds will be allocated to the social aid fund of Our Children Foundation. In 2013 no payments were made to the bank account of the Foundation in relation to sale of the calendars. Payments were made in 2014. As on April 9, 2014 the amount of PLN 6,270 was credited in the Foundation bank account in relation to sale of 209

calendars and two voluntary donations. exceeding the value of calendars for the total amount of PLN 40. Settlement of this initiative will be made in the report for 2014.

The source of financing for producing and printing calendars: Foundation's own funds and funds from the donors.

### **Promotion of the non-profit statutory activity of Our Children Foundation as the Public Benefit Organization.**

The Management Board of Our Children Foundation acting under § 22 of Foundation Statute, **to promote non-profit statutory activity of Our Children Foundation** in scope of the initiative "Transfer 1% of your tax for 2013 to Our Children Foundation" decided to adopt the plan of the public benefit organization promotion in such a way that it does not involve extra costs (free releases in press, Foundation website, free information websites, e-mailing, information boards, meetings with parents etc.), except for the cost of purchase of personalized program for yearly tax returns in download version or on-line use. The program was recorded on CDs and available on the website [www.fundacja-naszedzieci.pl](http://www.fundacja-naszedzieci.pl). The total cost including disc image development totaled PLN1 645.00.

### **Meeting with Santa Claus**

On December 9, 2013 in cooperation with ArcelorMittal Poland we organized the meeting with Santa Claus for children. The Foundation coordinated the initiative and organized creative workshops and games for children, by the same performing the provisions of § 6 cl. 12 of the Foundation Statute related to organization of leisure time for children.

Apart from the statutory activity, in 2013 the Foundation also conducted activities related to the Foundation's organization, including:

- cooperation in scope of the Foundation account keeping with ArcelorMittal Shared Service Centre Europe that renders accounting services for the Foundation free of charge; in 2013 we also transferred payroll service to AMSSCE;

- processing and maintaining documents related to NIP (Tax Id.), KRS (National Court Register) (on September 25, 2013 we were granted the status of the public benefit organization and registered amendments to the Foundation Statute)
- exchanging letters on matters concerning financial and payroll services for the Foundation ,
- obtaining, servicing and settling donations;
- developing, approving and changing the budget for 2013.

#### 1.4 The Foundation's accounting

This financial statement covers the financial year from January 1, 2013 until December 31, 2013 and has been drawn up in Polish currency (PLN).

The financial statement contains data on the Foundation's statutory activity and it has been prepared based on the going concern assumption.

Accounting books are kept by ArcelorMittal Shared Service Centre Europe Sp. z o.o. seated in Dąbrowa Górnicza; address ul. Piłsudskiego 92, 41-308 Dąbrowa Górnicza.

Accounting documents of the Foundation are registered in SAP PRO RP1.

The financial statement has been prepared based on the accounting books maintained in accordance with the documentation on the approved accounting principles (policy) specifying:

- principles related to determining financial year and reporting periods,
- Plant's principles related to the valuation of assets and liabilities and determination of financial result,
- principles of keeping accounting books, Plant's chart of accounts,
- data and database protection system,
- template of the financial statement, together with profit and loss account,
- cost recording method,

The accounting principles applied by the entity are compliant with the provisions of the Accounting Law of September 29, 1994 (Journal of Laws of 2002, No. 76, item 694 as amended). The Foundation does not prepare financial statements in accordance with IAS, it applies first of all provisions of the aforementioned Accounting Law and executive regulations, in particular Regulation of the Minister of Finance of November 15, 2001 on special accounting principles for certain entities which are not commercial companies and do not conduct business activity (Journal of Laws of 2001 No. 137, item 1539). In matters not governed by the provisions of the Accounting Act, the Foundation applies National Accounting Standards issued by the Accounting Standards Committee. In case there is no relevant national standard available, the Foundation may apply the International Accounting Standards.

Place, date: Dąbrowa Górnicza, April 30, 2014

KAMILA KACZMAREZYK-WALĘSA

first and last name of the person who prepared the report

FOUNDATION MANAGEMENT BOARD

Fundacja Nasze Dzieci  
Prezes Zarządu

Katarzyna Kulik



## 2. BALANCE SHEET

Balance sheet prepared in accordance with the enclosure to the regulation of the Minister of Finance of November 15, 2001 (Journal of Laws 137 item 1539)

Item	ASSETS	as on	
		01.01.2013	31.12.2013
1	2		
A	<b>Fixed Assets</b>	<b>14 636,25</b>	<b>12 026,25</b>
I	Intangible assets	7 687,50	5 842,50
II	Tangible fixed assets	6 948,75	6 183,75
III	Long-term receivables	-	-
IV	Long-term investments.	-	-
V	Long-term prepayments	-	-
B	<b>Current assets</b>	<b>24 116,40</b>	<b>21 878,93</b>
I	Stocks of tangible current assets	-	117,00
II	Short-term receivables	-	-
III	Short-term investments	24 116,40	21 761,93
1	Cash	24 116,40	21 761,93
2	Other financial assets	-	-
C	<b>Short-term prepayments</b>	<b>226,83</b>	<b>245,87</b>
	<b>Balance-sheet total</b>	<b>38 979,48</b>	<b>34 151,05</b>
Item	LIABILITIES	as on	
1	2	01.01.2013	31.12.2013
A	<b>Equity funds</b>	- 29 914,54	1 983,97
I	Statutory fund	2 500,00	2 500,00
II	Revaluation fund	-	-
III	Net financial result for the financial year	- 32 414,54	-516,03
1	Excess of revenues over costs (positive value)	-	-
2	Excess of costs over revenues (negative value)	- 32 414,54	-516,03
IV	Net financial result for the previous financial year	-	-
B	<b>Liabilities and provisions for liabilities</b>	<b>68 894,02</b>	<b>32 167,08</b>
I	Long-term liabilities on account of credits and loans	-	-
II	Short-term liabilities and special funds	68 894,02	32 167,08
1	Loans and credits	-	-
2	Other liabilities	68 894,02	32 167,08
3	Special funds	-	-
III	Provisions for liabilities	-	-
IV	Accruals	-	-
1	Deferred income	-	-
2	Other accruals	-	-
	<b>Balance-sheet total</b>	<b>38 979,48</b>	<b>34 151,05</b>

Date of preparation: 30.04.2014r.

*Katarzyna Kulik*

Signatures

Fundacja Nasze Dzieci  
Prezes Zarządu

*Katarzyna Kulik*  
Katarzyna Kulik

### 3. P&L

P&L account prepared in accordance with the enclosure to the regulation of the Minister of Finance of November 15, 2001 (Journal of Laws 137 item 1539)

Item <sup>1</sup>	Specification	Amount for the previous financial year	Amount for the current financial year
1	2	3	4
<b>A.</b>	<b>Income from statutory activity</b>	<b>464 089,85</b>	<b>480 588,86</b>
I.	Gross contributions arising from the statute	-	-
II.	Other income arising from the statute	464 089,85	480 588,86
1	Income from non-profit statutory public benefit activity	-	480 588,86
2	Income from profit-earning statutory public benefit activity	-	-
3	Other income arising from the statute	464 089,85	
<b>B.</b>	<b>Costs of fulfilling statutory tasks</b>	<b>374 660,85</b>	<b>398 197,49</b>
1	Costs of statutory tasks in scope of non-profit public benefit activity	-	398 197,49
2	Costs of statutory tasks in scope of profit-earning public benefit activity	-	-
3	Costs of fulfilling statutory activities	374 660,85	-
<b>C.</b>	<b>Financial result of statutory activity (positive or negative value) (A-B)</b>	<b>89 429,00</b>	<b>82 391,37</b>
<b>D.</b>	<b>Administrative costs</b>	<b>122 541,01</b>	<b>83 565,03</b>
1	Materials and energy consumption	668,96	848,85
2	External services	3 173,58	4 785,76
3	Taxes and charges	61,29	82,00
4	Salaries, social security and other benefits	116 398,43	75 188,42
5	Depreciation & amortization	2 238,75	2 610,00
6	Other	-	50,00
<b>E.</b>	<b>Other income (not included under item A and G)</b>		<b>25,75</b>
<b>F.</b>	<b>Other costs (not included under item B, D and H)</b>		<b>-</b>
<b>G.</b>	<b>Financial revenues</b>	<b>697,47</b>	<b>631,88</b>
<b>H.</b>	<b>Financial costs</b>		<b>-</b>
<b>I.</b>	<b>Gross financial result on the entire activity - (positive or negative value) (C-D+E-F+G-H)</b>	<b>- 32 414,54</b>	<b>- 516,03</b>
<b>J.</b>	<b>Extraordinary profits and losses</b>	<b>-</b>	<b>-</b>
I.	Extraordinary profits - positive value		
II.	Extraordinary losses - negative value		
<b>K.</b>	<b>Total financial result (I+J)</b>	<b>- 32 414,54</b>	<b>- 516,03</b>
I.	Difference increasing costs of the following year (negative value)		- 516,03
II.	Difference increasing income of the following year (positive value)		

Date of preparation: 30.04.2014

Signatures

*Katarzyna Kulik*

Fundacja Nasze Dzieci  
Prezes Zarządu  
*Katarzyna Kulik*  
Katarzyna Kulik



## 4. ADDITIONAL INFORMATION

Items in this chapter are numbered in accordance with the list of additional information as specified in the regulation of the Minister of Finance of November 15, 2001 on special accounting principles for certain entities which are not commercial companies and which do not conduct business activity, Journal of Laws of 2001, No. 137, item 1539.

### 4.1 Methods used for assets and liabilities valuation

a. Methods used for assets and liabilities valuation	
Specification	Valuation methods set forth in the accounting policy
Intangibles	in the purchase price,
Fixed assets	in the purchase price diminished by depreciation write-offs,
Short-term investments	Market price (value) or purchase price, depending on which one is lower; in case of short-term investments, for which there is no active market, other method of determining fair value
Accounts Receivable	in the amount of due payment
Accounts Payable	in the amount of due payment
Equity	in the nominal value pursuant to the notarial deed,

b. Changes of methods used for valuation of assets and liabilities - reasons and results – NOT APPLICABLE		
Specification of change	Reasons for change	Amount of financial result caused by changes
		0,00

c. Information on economic events that occurred after the balance sheet date and are not included in trade books – NOT APPLICABLE			
Detailed list of events	Amount in PLN	Not included in	
		the Balance Sheet	P&L Account

## 4.2 Information of balance sheet structure as on December 31, 2013

a. Tangible fixed assets						
Identification of fixed assets	Balance at the beginning of the financial year	Updated	Revenues	Flows	Charges	Amount at the end of the financial year
1. land (including perpetual usufruct right)	0,00	0,00	0,00	0,00	0,00	0,00
2. buildings, premises and civil engineering facilities	0,00	0,00	0,00	0,00	0,00	0,00
3. technical plant and machinery	7 650,00	0,00	0,00	0,00	0,00	7 650,00
4. means of transport	0,00	0,00	0,00	0,00	0,00	0,00
5. other fixed assets	0,00	0,00	0,00	0,00	0,00	0,00
<b>Total</b>	<b>7 650,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>7 650,00</b>

b. Fixed asset depreciation								
Identification of fixed assets	Balance at the beginning of the financial year	Updated	Yearly depreciation	Other increases	Decrease	Amount at the end of the financial year	Balance at the beginning of the financial year	Balance at the end of the financial year
1. land (including perpetual usufruct right)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2. buildings, premises and civil engineering facilities	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3. technical plant and machinery	701,25	0,00	765,00	0,00	0,00	1 466,25	6 948,75	6 183,75
4. means of transport	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
5. other fixed assets	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
<b>Total</b>	<b>701,25</b>	<b>0,00</b>	<b>765,00</b>	<b>0,00</b>	<b>0,00</b>	<b>1 466,25</b>	<b>6 948,75</b>	<b>6 183,75</b>

c. land in perpetual usufruct – NOT APPLICABLE				
	Balance at the beginning of the financial year	Changes during the year		Amount at the end of the financial year
		Increase	Decrease	
Area (m2)	0,00	0,00	0,00	0,00
Value	0,00	0,00	0,00	0,00

<b>d. Fixed assets used based on lease or rental contract – NOT APPLICABLE</b>				
	Balance at the beginning of the financial year	Changes during the year		Amount at the end of the financial year
		Increase	Decrease	
1. Land (including perpetual usufruct right)	0,00	0,00	0,00	0,00
2. Buildings, premises and civil engineering facilities	0,00	0,00	0,00	0,00
3. Technical plant and machinery	0,00	0,00	0,00	0,00
4. Means of transport	0,00	0,00	0,00	0,00
5. Other fixed assets	0,00	0,00	0,00	0,00
<b>Total</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>

<b>e. Intangible assets</b>				
Identification of fixed assets	Balance at the beginning of the financial year			Amount at the end of the financial year
		Revenues	Charges	
1. Other intangibles	9 225,00	0,00	0,00	9 225,00
<b>Total changes</b>	<b>9 225,00</b>	<b>0,00</b>	<b>0,00</b>	<b>9 225,00</b>

<b>f. Depreciation &amp; amortization of intangible assets</b>							
Identification of fixed assets	Balance at the beginning of the financial year	Yearly depreciation	Other increases	Decrease	Amount at the end of the financial year	Balance at the beginning of the financial year (net)	Balance at the end of the financial year (net)
<b>Total</b>	<b>1 537,50</b>	<b>1 845,00</b>	<b>0,00</b>	<b>0,00</b>	<b>3 382,50</b>	<b>7 687,50</b>	<b>5 842,50</b>

<b>g. Long-term investments – NOT APPLICABLE</b>				
	Balance at the beginning of the financial year	Changes during the year		Amount at the end of the financial year
		Increase	Decrease	
1. Real estate	0,00	0,00	0,00	0,00
2. Intangible assets	0,00	0,00	0,00	0,00
3. Long-term financial assets.	0,00	0,00	0,00	0,00
a. Stocks and shares	0,00	0,00	0,00	0,00
b. Other securities	0,00	0,00	0,00	0,00
c. Loans granted	0,00	0,00	0,00	0,00
d. Other long-term financial assets	0,00	0,00	0,00	0,00
4. Other long-term investments	0,00	0,00	0,00	0,00
<b>Total</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>

h. Distribution of receivables as per the balance sheet items unpaid as on the balance sheet day with payment period governed by an agreement – NOT APPLICABLE						
Receivables on account of	Payable				Total	
	up to 1 year		above 1 year			
	as on					
	financial year beginning	financial year end	financial year beginning	financial year end	financial year beginning	financial year end
1. Deliveries and services	0,00	0,00	0,00	0,00	0,00	0,00
2. Taxes	0,00	0,00	0,00	0,00	0,00	0,00
3. Funds from the Social Insurance Institution (ZUS)	0,00	0,00	0,00	0,00	0,00	0,00
4. Salaries	0,00	0,00	0,00	0,00	0,00	0,00
5. Claimed at court	0,00	0,00	0,00	0,00	0,00	0,00
6. Other receivables	0,00	0,00	0,00	0,00	0,00	0,00
<b>Total</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>

i. Distribution of liabilities as per the balance sheet items unpaid as on the balance sheet day with payment period governed by an agreement						
Liabilities on account of	Payable				Total	
	up to 1 year		above 1 year			
	as on					
	financial year beginning	financial year end	financial year beginning	financial year end	financial year beginning	financial year end
1. Loans and credits	0,00	0,00	0,00	0,00	0,00	0,00
2. Deliveries and services	57 057,89	22 820,20	0,00	0,00	57 057,89	22 820,20
3. Taxes	1 266,00	1 020,00	0,00	0,00	1 266,00	1 020,00
4. Social security	3 862,46	3 085,01	0,00	0,00	3 862,46	3 085,01
5. Salaries	6 707,67	5 241,87	0,00	0,00	6 707,67	5 241,87
6. Bill of exchange liabilities	0,00	0,00	0,00	0,00	0,00	0,00
7. Other liabilities	0,00	0,00	0,00	0,00	0,00	0,00
<b>Total</b>	<b>68 894,02</b>	<b>32 167,08</b>	<b>0,00</b>	<b>0,00</b>	<b>68 894,02</b>	<b>32 167,08</b>

j. Prepayments and accruals		
Title:	as on	
	financial year beginning	financial year end
<b>1.Total prepayments by type:</b>	<b>226,83</b>	<b>245,87</b>
a. advance payment of rental for premises rented	0,00	0,00
b. advance payment of subscriptions for magazines and other publications	0,00	0,00
c. advance payment of property and personal insurance	0,00	0,00
d. other prepayments	226,83	245,87
<b>2.Total accruals by type:</b>	<b>0,00</b>	<b>0,00</b>
a) other accruals	0,00	0,00

k. Deferred revenues – NOT APPLICABLE		
Title:	as on	
	financial year beginning	financial year end
1. Deferred revenues (by type)	0,00	0,00
	0,00	0,00

I. Information on extraordinary profits and losses – NOT APPLICABLE		
Specification	Current year	Last year
Extraordinary profits	0,00	0,00
Other extraordinary profits	0,00	0,00
<b>Total</b>	<b>0,00</b>	<b>0,00</b>
Extraordinary losses	0,00	0,00
Other extraordinary losses	0,00	0,00
<b>Total</b>	<b>0,00</b>	<b>0,00</b>

J. FTEs and salaries	
Specification	Average employment level in
Blue collars (kitchen porter)	1,00
White collar (President of the Foundation Management Board)	1,00
<b>Total</b>	<b>2,00</b>

K. Information on salaries paid in excess of the limits specified in art. 9 cl. 1 item 2 of the Act on Public Benefit and Volunteer Work (Journal of Laws, No. 96 item 873, as amended);	
Specification	Number of people
Number of employees whose remuneration exceeded the set limit:	N/A

#### 4.3 Information on the income structure - sources and amount

Information on the income structure - sources and amount	
<b>a. Income from statutory activity</b>	<b>480 588,86</b>
Gross contributions arising from the statute	
<b>Income from non-profit statutory activity</b>	<b>480 588,86</b>
Cash donations of AMP	467 767,30
Donations from other entities and individual cash donations	11 341,19
Public collection of donations in kind	1 480,37
<b>Income from profit-earning statutory activity</b>	<b>0,00</b>
-	
<b>Other income arising from the statute</b>	<b>0,00</b>
-	

<b>b. Other income – NOT APPLICABLE</b>	<b>25,75</b>
Revenues from sale of fixed assets, fixed assets under construction and intangibles	0,00
Revenues from fixed assets liquidation	0,00
Other	25,75

<b>c. Financial income</b>	<b>631,88</b>
Stocks and shares selling price	0,00
Interest on deposits in banks	631,88
Interest on loans	0,00
Interest on securities held	0,00
Dividends on third party shares	0,00
Other financial income	0,00

#### 4.4 Information on cost structure

Operating costs are all costs related to the main statutory activity of the Foundation.

Simple costs by type are included in the set of accounts "4"

<b>a. Information on cost structure</b>	
<b>Costs of non-profit statutory public benefit activity</b>	<b>398 197,49</b>
<i>Cash contribution:</i>	<i>394 684,82</i>
Maintenance of kindergarten	339 861,16
- Dąbrowa Górnicza kindergarten	279 046,52
- Kraków	40 708,39
- costs of kitchen porter in DG (gross salary, ZUS, additional costs)	20 106,25
Donation for Daria Kukuła	7 826,61
Printout of calendars for 2014	5 334,51
Costs of "Garden Project" (insurance for volunteers)	38,00
Carryover of 2013 costs	32 414,54
Social aid:	9210,00
- one-off support	1 200,00
- monthly support	8 010,00
<i>non-cash contribution</i>	<i>3 512,67</i>
In-kind donations	1 363,37
Cost of organizing psychological and educational workshop for parents	504,30
PIT 2013 program (promotion of the Foundation activity)	1 645,00
<b>Costs of profit-earning statutory public benefit activity</b>	<b>0,00</b>
<i>Cash contribution:</i>	<i>0,00</i>
-	-
<i>non-cash contribution:</i>	<i>0,00</i>
-	-

<b>Other costs of fulfilling statutory activities</b>	<b>0,00</b>
Cash contribution	0,00
-	
non-cash contribution	0,00
-	
<b>Administrative costs</b>	<b>83 565,03</b>
- materials and energy consumption	848,85
- external services	4 785,76
- taxes and charges	82,00
- salaries, social security and other benefits	75 188,42
- amortization and depreciation	2 610,00
- other costs	50,00

<b>b. Other income – NOT APPLICABLE</b>	<b>0,00</b>
Net value of sale of fixed assets, fixed assets under construction and intangibles	0,00
Net value of liquidation of fixed assets, intangible assets resulting from events within the limits of general business risk	0,00
Other	0,00

<b>c. Financial costs – NOT APPLICABLE</b>	<b>0,00</b>
Record value of share/stock sold, constituting long-and short-term financial assets	0,00
Interest on credits and loans apart from interest on investment loans in the period of investment implementation	0,00
Commission paid on credits taken, except for commission on investment credits	0,00
Default interest paid	0,00
Interest and additional charges on fixed assets subject to financial leasing	0,00
Other financial cost	0,00

**4.5 Sources of increasing and expending of the statutory fund**

Sources of increasing and expending of the statutory fund		
Specification	Fund	
	Statutory fund	revaluation capital
<b>1. Balance at the beginning of the financial year</b>	<b>2 500,00</b>	<b>0,00</b>
a. increase	0,00	0,00
-from profit	0,00	0,00
- other	0,00	0,00
b. decrease	0,00	0,00
-covering losses	0,00	0,00
- other	0,00	0,00
<b>2. Amount at the end of the financial year</b>	<b>2 500,00</b>	<b>0,00</b>

b. Settlement of the result on statutory activity	
<b>Result on statutory activity</b>	<b>82 391,37</b>
Of which:	
Revenues from donations in 2013	480 588,86
Costs of statutory tasks in 2013	398 197,49

Excess of costs over income (negative value) will be covered by the Foundation's income in the following year.

**4.6 Data on guarantees, warranties and other liabilities related to statutory activity.**

Liabilities related to statutory activity: – NOT APPLICABLE		
Title:	as on	
	financial year beginning	financial year end
1. guarantees	0,00	0,00
2. sureties	0,00	0,00
3. security deposits	0,00	0,00
4. Other liabilities	0,00	0,00
<b>Total</b>	<b>0,00</b>	<b>0,00</b>



## 5. Notes and explanations.

Inflows from donations and financial income are utilized for the purposes of the Foundation's statutory activity and pursuant to Art. 17 of Act of February 15, 1992 on corporate income tax (as amended) are tax-free.

The Foundation does not conduct business activity.

In the financial year 2013, the Foundation used the following services free of charge:

- payroll services;
- accounting services;
- rent of rooms for the foundation activity;
- Delegation of AMP employee to support the Foundation activity.

The above items were not shown in the P&L account of the Foundation for 2013 as this is not required by the law.

Place, date: Dąbrowa Górnicza, April 30, 2014

THE MANAGEMENT BOARD  
OF THE FOUNDATION

Fundacja Nasze Dzieci  
Prezes Zarządu

  
Katarzyna Kulik

KAMILA KACZMARZYK-WAŁĘSA

Prepared by (first and last name)

