

The scope of information disclosed in the financial report referred to in Article 45 of the Act for entities referred to in Article 3.2 of the Act of 24 April 2003 on public benefit activities and volunteer work (...)

Header of the financial statements

Start date of the period for which the report was prepared	01/01/2023
End date of the period for which the report was prepared	31/12/2023
Date of preparation of the financial statements	25/06/2024
KodSprawozdania	SprFinOpWZlotych
WariantSprawozdania	1

Introduction to the financial statements in accordance with Appendix No. 6 to the Accounting Act

Item name	Simplifications
Detailed information resulting from the needs or specificity of the unit	<p>Simplifications have been applied:</p> <ul style="list-style-type: none"> • waiver of the regulation on financial instruments (Article 28b.1 of the AA), • Simplifications in the determination of production costs (Article 28,4a AA), • Simplifications in the application of fiscal depreciation for balance sheet purposes (Article 32,7 of the AA), • Simplification by non-application of the precautionary principle (in terms of not creating revaluation allowances and provisions) and not establishing accruals for employee benefits, including retirement benefits (Article 7(2b) of the AA, Article 39(6)).

Entity identification data

Name and headquarters

Company Name	Fundacja Szkoła z Klasą (Eng. School with Class Foundation)
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Registered office of the entity

Voivodeship	Masovian Voivodeship
County	Warsaw
Municipality	Warsaw
Locality	Warsaw
NIP (Tax ID)	7010510338
KRS number. Mandatory field for units entered into the National Court Register.	0000578705

Address

Polish address

Country	PL - POLAND
Voivodeship	Masovian Voivodeship
County	Warsaw
Municipality	Warsaw
Street name	HIVE. Jan and Jędrzej Śniadecki
Building number	19
Suite number	
City	Warsaw
Zip code	00-654
Post office name	Warsaw

Indication of the period covered by the financial statements

From Date	01/01/2023
To Date	31/12/2023

methods of valuation of assets and liabilities (including depreciation and amortisation).	Assets and liabilities were measured according to the prudent valuation principle in the Accounting Act, i.e. according to purchase prices. Non-current assets were redeemed on a one-off basis in accordance with the Corporate Income Tax Act . Fixed assets are measured at acquisition price less depreciation allowances, less impairment allowances, receivables are measured at the prudent amount due to be paid, liabilities are measured at the amount to be paid, provisions are measured at reliably estimated.
determination of the financial result	The financial result was prepared in accordance with Appendix No. 6 of the Accounting Act. The financial result consists of the result on statutory activities, business activities, miscellaneous operations and financial operations.
determining the method of preparing the financial statements	The financial statements have been prepared in accordance with Appendix No. 6 of the Accounting Act
Other	Deferred Revenues is the amount of grants received in advance, which will be expended in the following year.

Balance sheet in accordance with Appendix No. 6 to the Accounting Act

Total assets

	Amount as at the end of the current financial year	Amount as at the end of the previous financial year	Revised comparative data for the previous financial year
Total assets	12,209,626.48	8,924,152.79	
Assets			
Intangible assets			
Property, plant and equipment			
Non-current receivables			
Long-term investments			
Long-term accruals and prepayments			
Current assets	12,209,626.48	8,924,152.79	
Inventory			
Current receivables	5,067,311.21	2,093,594.11	
Short-term investments	7,141,449.94	6,830,104.51	
Short-term accruals	865.33	454.17	
Payments due to the statutory fund			

Total liabilities and shareholders' equity

	Amount as at the end of the current financial year	Amount as at the end of the previous financial year	Revised comparative data for the previous financial year
Total liabilities	12,209,626.48	8,924,152.79	
Equity	89,223.48	1,116,521.78	
Statutory fund	620,329.72	233,955.01	

Other funds			
Profit (loss) from previous years	496,192.06	386,374.71	
Net profit (loss)	-1,027,298.30	496,192.06	
Liabilities and provisions for liabilities	12,120,403.00	7,807,631.01	
Provisions for liabilities			
Non-current liabilities			
Current liabilities	15,125.06	162,559.38	
Accruals and deferred income	12,105,277.94	7,645,071.63	

Profit and loss account in accordance with Appendix No. 6 to the Accounting Act

	Amount as at the end of the current financial year	Amount as at the end of the previous financial year	Revised comparative data for the previous financial year
Revenues from statutory activities	10,177,304.21	6,832,835.25	
Revenues from unpaid public benefit activities	10,177,304.21	6,832,835.25	
Revenues from paid public benefit activities			
Revenues from other statutory activities			
Costs of statutory activities	10,148,729.98	6,805,718.24	
Costs of unpaid public benefit activities	10,148,729.98	6,805,718.24	
Costs of paid public benefit activities			
Costs of other statutory activities			
Profit (loss) from statutory activities (A - B)	28,574.23	27,117.01	
Business revenues	491,923.88	668,437.60	
Business Costs	335,193.09	319,369.68	
Profit (loss) from business activity (D - E)	156,730.79	349,067.92	
General and administrative expenses	5,124.13	7,542.71	
Operating profit (loss) (C + F - G)	180,180.89	368,642.22	

Other operating income	1,150.00	110.02	
Other operating expenses	0.00	565.92	
Financial income	38,322.48	128,005.74	
Financial costs	1,246,951.67	0.00	
Gross profit (loss) (H + I - J + K - L)	-1,027,298.30	496,192.06	
Income tax			
Net profit (loss) (M - N)	-1,027,298.30	496,192.06	

Notes in accordance with Appendix No. 6 to the Accounting Act

Description	in the annex
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Attached file

Going concern assumption

Indication of whether the financial statements have been prepared on the assumption that the entity will continue as a going concern in the foreseeable future	
Indication of whether there are any circumstances indicating a threat to the going concern	
Description of circumstances indicating a threat to the going concern	Currently, the Management Board does not see any grounds for correcting any disclosures of the Financial Statements for 2023. Furthermore, as a result of the outbreak of the Russian-Ukrainian war on 24/02/2022, the Foundation's Management Board analysed the situation in terms of the information disclosed in the 2023 report and threats to going concern. At the moment, the Management Board sees no grounds to adjust any disclosures of the Financial Statements for 2023 and the risk of threat to the going concern

Accounting policies. Discussion of the adopted accounting principles, to the extent that the Act leaves discretion to the entity, including:

The name of the file with the extension.
Informacja Dodatkowa2023 FSZKpdf