



**OPEN DIALOG**

**Open Dialog Foundation**  
11a Szucha Avenue, office 21  
00-580 Warsaw, Poland  
T: +48 22 307 11 22

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Warsaw, 31 March, 2015

FINANCIAL STATEMENT  
OF THE OPEN DIALOG FOUNDATION,  
00-580 WARSAW, AL. J. CH. SZUCHA 11A/21  
FOR THE YEAR 2009

**INTRODUCTION TO THE STATEMENT**

**General Information**

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1. The Open Dialog Foundation, based in Warsaw at: Al. J. Ch. Szucha 11a/21, 00-580 Warsaw, was established by Paweł Świdorski and Ivan Sherstyuk by notarial deed drawn up on 9 December, 2009, Register A 3938/2009.  
The Foundation was entered into the National Court Register - Register of Associations, Other Social and Professional Organisations, Foundations and Independent Public Health Care Institutions by decision of the District Court in Lublin, XI Commercial Division of 12 April, 2010 under the KRS number 0000353754. The Tax Office of Lublin granted to the Foundation tax identification number 7123206033 on 17 May, 2010. The Statistical Office granted the statistical number REGON - 060615226, PKD 9499Z - Activities of other membership organizations not elsewhere classified.  
The aim of the Foundation is to defend human rights, democracy and the rule of law in the post-Soviet area. The Foundation focuses on the largest CIS countries: Russia, Ukraine and Kazakhstan.
  2. The financial statement covers the period from 9 December 2009 to 31 December, 2009.
  3. The financial statement has been prepared with the presumption of further conduct of statutory activities, employing for this purpose current assets as of 31 December, 2009 and expected income from donations and grants in 2010. There are no known circumstances which have been identified as posing a threat to the continuation of activities of the Foundation in the coming years.
  4. The organisation carried out the bookkeeping for the period from 9 December, 2009 to 31 December, 2009. In addition to the introduction of the initial fund, no other business transactions have been registered in that period. The preparation of a financial statement for the period was commissioned by the organisation to Dominik Stacherski, possessing the licence number 8537/98, conducting business activities in the field of bookkeeping services under the name: Open Profit Drejling & Partners SJ, at: ul. Strzeszyńska 269, Poznań. The company has a branch in Warsaw at: ul. Chodakowska 12, at which the accounting documents of the Foundation are formulated and stored.
  5. The financial statement has been prepared on the basis of accounting records maintained during the financial year in accordance with the documentation of generally accepted accounting principles (policy) determining:
    - the financial year commencing on 1 January and ending on 31 December;
    - the company principles of valuation of assets and liabilities;

- principles of bookkeeping, taking into account the provisions of the Regulation of the Minister of Finance dated 15 November, 2001 (Journal of Laws No. 137, item 1539) on specific accounting principles for certain individuals not engaged in economic activity.

6. Assets and liabilities, presented in the balance sheet at the end of the financial year, have been assessed using the following methods of valuation, resulting from the accounting policies:

- short-term receivables in the amount due with prudence;
- short-term investments at face value;
- current liabilities in the amount due;
- statutory fund at face value;
- deferred income in the nominal value of subsidies received.

The financial result for the financial year includes all items of income and revenues and costs related to the income and revenues in accordance with the principles of accrual basis, proportionality of revenues and costs, and prudent valuation.

## ADDITIONAL INFORMATION AND EXPLANATIONS

### 1. ADDITIONAL INFORMATION ABOUT ASSETS

#### • Fixed assets

##### ○ Initial values

Name of fixed asset	9 December	Increase	Decrease	The year 2009
Intangible assets	0,00 PLN	0,00 PLN	0,00 PLN	0,00 PLN
Tangible fixed assets	0,00 PLN	0,00 PLN	0,00 PLN	0,00 PLN
Real estate	0,00 PLN	0,00 PLN	0,00 PLN	0,00 PLN
Machinery and equipment of general application	0,00 PLN	0,00 PLN	0,00 PLN	0,00 PLN
Means of transport	0,00 PLN	0,00 PLN	0,00 PLN	0,00 PLN
Other fixed assets	0,00 PLN	0,00 PLN	0,00 PLN	0,00 PLN
<b>Total:</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>

##### ○ Amortisation:

Name of fixed asset	9	Increase	Decrease	The year
Intangible assets	0,00 PLN	0,00 PLN	0,00 PLN	0,00 PLN
Tangible fixed assets	0,00 PLN	0,00 PLN	0,00 PLN	0,00 PLN
Real estate	0,00 PLN	0,00 PLN	0,00 PLN	0,00 PLN
Machinery and equipment of general	0,00 PLN	0,00 PLN	0,00 PLN	0,00 PLN
Means of transport	0,00 PLN	0,00 PLN	0,00 PLN	0,00 PLN
Other fixed assets	0,00 PLN	0,00 PLN	0,00 PLN	0,00 PLN
<b>Total:</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>

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- **Current assets**

- **Short-term receivables**

- Not applicable.

- **Short-term investments**

- Not applicable.

- **Deferred income**

- Not applicable.

## **2. *ADDITIONAL INFORMATION ABOUT LIABILITIES***

- **Own fund of the Foundation**

The own fund includes the statutory fund decreased by the amount of contributions which are due from the founders, but remain unpaid.

- **Short-term liabilities**

Not applicable.

- **Accrued expenses**

Not applicable.

## **3. *EXPLANATIONS REGARDING THE PROFIT AND LOSS ACCOUNT***

- **Revenues from statutory activities**

Not applicable.

- **Other operational income**

Not applicable.

- **Financial income**

Not applicable.

- **The costs of implementing the statutory tasks**

Not applicable.

- **Administrative costs**

Not applicable.

- **Other operational costs**

Not applicable.

- **Financial costs**

Not applicable.

- **The structure of the profit and loss account**

Description	09.12.2009	rok 2009
Revenue	0.00 PLN	0.00 PLN
Costs	0.00 PLN	0.00 PLN
Surplus of revenues over costs	0.00 PLN	0.00 PLN
Surplus of expenses over revenues	0,00 PLN	0,00 PLN

#### 4. **SETTLEMENT OF THE MAIN ITEMS WHICH CHANGE THE TAX BASE SUBJECT TO INCOME TAX PAYMENT FROM THE GROSS FINANCIAL RESULT**

	Description	9 December,	The year 2009
<b>I</b>	<b>Revenues recognized in the profit and loss account</b>	0,00 PLN	0,00 PLN
-	Surplus of revenues over costs of the previous		
-	Grants received in the previous year in the part concerning the spending in the current year		
-	Grants received in the previous year in the part concerning the spending in the next year		
-	Non-tax revenue		
	<b>Revenue for taxation</b>	0.00 PLN	0.00 PLN
<b>II</b>	<b>Costs recognised in the profit and loss account</b>	0.00 PLN	0.00 PLN
-	Surplus of costs over revenues of the previous		
-	Non-tax costs		
-	interest paid and budgetary costs		
	<b>Cost of revenue</b>	0.00 PLN	0.00 PLN
<b>III</b>	<b>Income according to CIT</b>	0.00 PLN	0.00 PLN
<b>IV</b>	<b>Tax-free revenue (income) including:</b>		0.00 PLN
	Free revenue (income) (art. 17. section 1. par. 4)		
<b>V</b>	<b>Taxable income</b>	0.00 PLN	0.00 PLN
<b>VI</b>	<b>Income tax</b>	0,00 PLN	0,00 PLN

The Foundation exercises its right to income tax exemption for legal entities pursuant to art. 17 of the Law 'On Income Tax for Legal Persons', section 1, paragraph 4 - in the part regarding its statutory activities.

#### 5. **ADDITIONAL INFORMATION AND EXPLANATIONS**

- Average annual employment costs on the basis of employment contracts in the financial year amounted to:

2009 - 0.00 PLN

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- The amount of gross remuneration under contracts of employment amounted to:

2009 - 0.00 PLN

- Members of the Management Board and the Foundation Council did not receive any remuneration for their functions.
- The Foundation did not grant guarantees, sureties and has no liabilities.
- No agreements exist which are not included in the balance sheet.
- The Foundation does not grant any loans or benefits to persons who are members of the governing bodies.
- After the balance sheet date, there have been no significant events which have to be included in the financial statement.

Warsaw, 31 March, 2015



Lyudmyla Kozłowska  
(the person responsible for bookkeeping)



Lyudmyla Kozłowska  
(President of the Board)



Tomasz Czuwara  
(Member of the Board)

## BALANCE SHEET as of 31 December, 2009

The balance sheet has been prepared in accordance with Annex to the Regulation of the Minister of Finance of 15 November, 2001 (Journal of Laws 137, item 1539)

Line	Assets	The state as of		Line	Liabilities	The state as of	
		09.12.2009	31.12.2009			09.12.2009	31.12.2009
1	2	09.12.2009	31.12.2009	1	2	09.12.2009	31.12.2009
<b>A</b>	<b>Fixed assets</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>	<b>A</b>	<b>Own means</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
I	Intangible assets			I	Statutory fund	10 000,00 PLN	10 000,00 PLN
II	Tangible fixed assets			II	Called up share capital (negative amount)	-10 000,00 PLN	-10 000,00 PLN
III	Long-term receivables			III	Net profit for the financial year		
IV	Long-term investments			1	Surplus of revenues over costs (positive value)		
V	Long-term deferred income			2	Surplus of costs over revenues (negative value)		
<b>B</b>	<b>Current assets</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>	<b>B</b>	<b>Liabilities and provisions for liabilities</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
I	Reserves of tangible current assets			I	Long-term liabilities due to loans and borrowings		
II	Short-term receivables			II	Short-term liabilities and special funds		
III	Other financial assets			1	Credits and loans		
1	Cash			2	Other liabilities		
2	Other financial assets			3	Special funds		
<b>C</b>	<b>Short-term deferred income</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>	III	Provisions for liabilities		
				IV	Accrued expenses		
				1	Deferred income		
				2	Other accrued expenses		
	Balance sheet	0,00 PLN	0,00 PLN		Total balance sheet	0,00 PLN	0,00 PLN

Warsaw, 31 March, 2015

**Signatures:**

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Lyudmyla Kozlovska  
(person responsible for bookkeeping)

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Lyudmyla Kozlovska  
(President of the Board)

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Tomasz Czuwara  
(Member of the Board)

**PROFIT AND LOSS ACCOUNT for the period from 9 December, 2009 – 31 December, 2009**

The profit and loss account has been prepared in accordance with Annex to the Regulation of the Minister of Finance of 15 November, 2001 (Journal of Laws 137, item 1539)

<b>1</b>	<b>2</b>	<b>09.12.2009</b>	<b>09.12.2009-31.12.2009</b>
<b>A</b>	<b>Revenue from statutory activities</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
I	Gross contributions specified in the Charter		
II	Other income specified in the Charter		
<b>B</b>	<b>Cost of performing statutory duties</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
<b>C</b>	<b>Operating (loss)/profit (A-B)</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
<b>D</b>	<b>Direct expenses</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
1	Materials and energy consumed		
2	External services		
3	Taxes and fees		
4	Salaries, social insurance and other benefits		
5	Depreciation		
6	Other		
<b>E</b>	<b>Other income (not listed in item A or G)</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
<b>F</b>	<b>Other costs (not listed in positions B, D or H)</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
<b>G</b>	<b>Financial income</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
<b>H</b>	<b>Financial costs</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
<b>I</b>	<b>The gross financial result on total activity (positive or negative value) (C-D+E-F+G-H)</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
<b>J</b>	<b>Extraordinary profit and loss</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
I	Extraordinary profit – positive value		
II	Extraordinary loss – negative value		
<b>K</b>	<b>Total profit (I+J)</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
<b>L.</b>	<b>Income tax</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
<b>Ł.</b>	<b>Net operating profit</b>	<b>0,00 PLN</b>	<b>0,00 PLN</b>
I	The difference increasing the costs of the following year (negative value)		
II	The difference increasing the income of the following year (positive value)		

Warsaw, 31 March 2015,

**Signatures:**

Lyudmyla Kozlovska  
(person responsible for bookkeeping)

Lyudmyla Kozlovska  
(President of the Board)

Tomasz Czuwara  
(Member of the Board)