

	Stan na dzień (PLN)	Struktura
	31.12.2019	
<b>Aktywa trwałe</b>	<b>9 982 500</b>	<b>96%</b>
Rzeczowe aktywa trwałe, w tym:	8 686 100	83%
<i>grunty (Ustroń-Nierodzim + Kowale)</i>	2 655 469	
<i>budynki (Ustroń-Nierodzim + Kowale)</i>	-	
<i>wyposażenie (sprzęt audio/video)</i>	198 932	
<i>aktywa w budowie (Ustroń-Nierodzim + Kowale)</i>	5 831 699	
Aktywa trwałe do zbycia	1 120 000	11%
Inwestycje długoterminowe, w tym:	176 400	2%
<i>udziały i akcje</i>	50 000	
<i>udzielone pożyczki</i>	126 400	
<b>Aktywa obrotowe</b>	<b>436 818</b>	<b>4%</b>
Inwestycje krótkoterminowe - pożyczki	100 380	1%
Środki pieniężne	318 923	3%
Inne należności	17 516	0%
<b>Aktywa razem</b>	<b>10 419 319</b>	<b>100%</b>
<b>Kapitał własny</b>	<b>5 140 376</b>	<b>49%</b>
Skumulowane wyniki	5 140 376	49%
<i>w tym zysk (strata) netto roku bieżącego</i>	-89 680	-1%
<b>Zobowiązania i rezerwy na zobowiązania</b>	<b>5 278 943</b>	<b>51%</b>
Rezerwy na zobowiązania	-	0%
Zobowiązania długoterminowe	-	0%
Zobowiązania krótkoterminowe	1 411 144	14%
Przychody przyszłych okresów - dotacja WEW*	3 867 799	37%
<b>Pasywa razem</b>	<b>10 419 319</b>	<b>100%</b>

\* Przychody przyszłych okresów zawierają kwotę 3 867 798 zł dotacji otrzymanej od Stichting Wereldwijd Evangeliewerk na budowę nowego budynku Kościoła. W momencie zakończenia budowy i przyjęcia środka trwałego, dotacja zostanie rozpoznana jako przychód rozłożony w czasie równym okresowi amortyzacji budynku, zgodnie z wymaganiami MSR 20

ZBÓR STANOWCZYCH CHRZEŚCIJAN  
w RZECZYPOSPOLITEJ POLSKIEJ  
43-460 WISŁA - ul. Malinczanów 4a  
Regon 072287400  
NIP 548-21-74-817

**PRZEŁOŻONY ZBORU  
STANOWCZYCH CHRZEŚCIJAN**

*Piotr Piłch*

**SKARBNIK ZBORU  
STANOWCZYCH CHRZEŚCIJAN**

*Roman Szalbot*  
Roman Szalbot

**SEKRETARZ ZBORU STANOWCZYCH  
CHRZEŚCIJAN W RP**

*Leszek Czyż*  
Leszek Czyż

Za okres (PLN)  
1.01.2019 - 31.12.2019

<b>Przychody netto, w tym:</b>	<b>1 599 597</b>
- przychody z otrzymanych darowizn	1 518 782
- przychody z najmu	28 009
- pozostała sprzedaż	52 806
<b>Koszty działalności operacyjnej, w tym:</b>	<b>1 480 474</b>
- przekazane darowizny	259 883
- koszty konferencji	932 933
- koszty najmu	11 791
- amortyzacja	84 575
- zużycie materiałów i energii	54 544
- usługi obce	57 559
- utrzymanie środków trwałych	12 597
- podatki i opłaty	19 277
- pozostałe koszty	47 314
<b>Zysk (strata) z podstawowej działalności</b>	<b>119 123</b>
Pozostałe przychody operacyjne	21 551
Pozostałe koszty operacyjne, w tym:	736 848
- odpis z tytułu utraty wartości aktywów	736 848
Przychody finansowe	506 494
- odsetki	3 498
- otrzymane dywidendy	502 996
Koszty finansowe	-
<b>Zysk (strata) brutto</b>	<b>-89 680</b>
Podatek dochodowy	-
Pozostałe obowiązkowe zmniejszenia zysku	-
<b>Wynik netto</b>	<b>-89 680</b>

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PRZEŁOŻONY  
STANOWCZYCH CHRZEŚCIJAN

*Piotr Pilch*

SKARBNIK ZBORU  
STANOWCZYCH CHRZEŚCIJAN

*Szalbot*  
Roman Szalbot

SEKRETARZ ZBORU STANOWCZYCH  
CHRZEŚCIJAN W RP

*Lenek Czuj*  
Lenek Czuj

## **INDEPENDENT AUDITOR'S REPORT**

to the members of

**Zbór Stanowczych Chrześcijan w Rzeczypospolitej Polskiej**

**Poznań, October 6, 2020**

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING

## INDEPENDENT AUDITOR'S REPORT

to  
the members of

### Zbór Stanowczych Chrześcijan w Rzeczypospolitej Polskiej

#### **Opinion**

We have audited the annual financial statements of the Entity **Zbór Stanowczych Chrześcijan w Rzeczypospolitej Polskiej** (hereinafter: "the Entity", "ZSCH") with its registered office in Wisła comprising:

- balance sheet as at 31 December 2019;
- profit and loss account for the financial year from 1 January 2019 to 31 December 2019, hereinafter referred to as "the attached financial statements".

In our opinion, the attached financial statements give a true and fair view of the financial position of the Entity as at 31 December 2019 and its financial performance for the year then ended in accordance with applicable provisions of International Financial Reporting Standards (hereinafter: "IFRS").

#### **Basis for opinion**

We have conducted our audit in accordance with the International Standards on Auditing (further ISAs). Our responsibility under those standards is further described in the *Responsibility of the statutory auditor for the audit of the financial statements* section of our report.

We are independent of the Entity, in accordance with the Code of Ethics for Professional Accountants of the International Federation of Accountants ("IFAC Code") adopted by the resolutions of the National Chamber of Statutory Auditors and other ethical requirements applicable to performing audits of financial statements in Poland. We have fulfilled our other ethical requirements in accordance with these requirements and the IFAC Code. During the audit, the key statutory auditor and the audit firm remained independent of the Entity, in accordance with the independence requirements set out in the Act on statutory auditors.

We believe that the audit evidence we have obtained in the course of the audit are accurate and adequate to form the basis of our opinion.

#### **Responsibility of the Management Board for the financial statements**

The Entity's Management Board is responsible for the preparation of the financial statements, which present a reliable and fair view of the financial situation and financial performance of the Entity, in accordance with the provisions of IFRS and the Entity's Articles of Association, as well as for such internal control as the Management Board determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Management Board is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the

going concern basis of accounting unless the Directors either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

The Entity's Management Board is obliged to ensure that the financial statements fulfil the requirements provided for in IFRS.

### **Responsibility of the statutory auditor for the audit of financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

The materiality principle is applied by the statutory auditor in the process of planning and conducting the audit as well as determining the impact of misstatements and unadjusted misstatements identified in the course of the audit, if they occur, on the financial statements, as well as when forming the opinion of the statutory auditor. Due to the above, all opinions and statements included in the report on the audit are expressed taking into consideration the quality and value of the materiality level determined according to the standards on auditing and professional judgement of the statutory auditor.

The scope of the audit does not include any assurance concerning the future profitability of the Entity, nor the efficiency or effectiveness of managing its affairs by the Management Board, currently or in the future.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit and we also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- assess the appropriateness of accounting principles (policy) used and the reasonableness of accounting estimates and related disclosures made by the Management Board;
- conclude on the appropriateness of the Management Board's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern;
- assess the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## Other information

During our engagement we have also performed a verification – in significant respects – of:

- receivables and liabilities due to related entities,
- costs and revenue recognized in profit and loss statement as well as
- intended use of the church building in Ustroń-Nierodzim

On the basis of the work performed in the course of the audit, in our opinion, the above mentioned receivables, liabilities due to related parties as well as costs and revenues have been recognized correctly. In terms of the church building in Ustroń-Nierodzim, we may confirm that this building, currently under construction, is going to be the Christian Conference Center, on the basis of information we have gathered during our audit.

The key statutory auditor responsible for the audit on behalf of RSM Poland Audyt S.A., entered to the register of audit firms under no. 3077, which has resulted in the report of the independent statutory auditor, is Piotr Staszkiwicz.

Piotr Staszkiwicz

Statutory auditor ref. no. 11245

RSM Poland Audyt S.A.

ul. Droga Dębińska 3b, 61-555 Poznań (head office)

ul. Inflancka 4B, 00-189 Warsaw (branch)

al. Wojska Polskiego 8, 70-471 Szczecin (branch)

ul. Uniwersytecka 18, 40-007 Katowice (branch)

Registered audit firm no. 3077

NIP: 7781428037 REGON: 300024853 KRS: 0000240102

District Court Poznań-Nowe Miasto and Wilda in Poznań, 8th Commercial Division of the National Court Register

Share capital: PLN 952 500, Paid-in capital: PLN 952 500

Poznań, October 6, 2020