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THE ECONOMIC SITUATION IN POLAND AND THE FINANCIAL RESULTS OF A SELECTED FOUNDATION

Abstract

Background: An analysis of the impact of the external environment on the operation of foundations in Poland between 2020 and 2023 reveals that they are heavily dependent on external factors such as economic, legal, social, and technological changes. These factors both increase and decrease revenues and profits, reflecting economic instability. In response to these challenges, foundations must continually adjust their strategies to maintain financial stability and operational efficiency. The ability to adapt, manage crises, and be innovative will be essential for their sustainability and operational effectiveness.
Research purpose: This article presents a case study of a selected foundation (in this case study, the real name of the organization has been withheld to preserve anonymity. The organization will be referred to as "the Foundation" throughout this article) and identifies effective strategies for adapting to dynamically changing conditions.
Methods: The study employs deductive and comparative methods.
Conclusions: Despite many challenges, the Foundation demonstrates the ability to adapt and respond effectively to changing conditions, which is promising for the future of the non-profit sector in Poland.

Keywords: financial result, financial health, foundations, financial statements.

JEL classification: D92, M4, O3, O16

1. Introduction

Current economic data indicate that Poland is at an important moment in its economic development, which has implications for the financial health of both the public sector and non-governmental organizations such as foundations. According to the European Commission, after a rebound in 2024, Poland's

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economy is expected to accelerate further in 2025, supported by strong private consumption and investment. Nevertheless, exports may constrain economic growth. The macroeconomic backdrop, including an unemployment rate expected to remain below 3% in 2025, is likely to support income stability and the activities of foundations, especially those that support the labor market and local communities.

Meanwhile, inflation is expected to rise to 4.7% in 2025 due to the planned unfreezing of energy prices, which may increase the cost of organizations' operations, and reduce available funds for statutory purposes. In addition, geopolitical risks and structural economic challenges may indirectly affect foundations' operations through reduced inflows of external funds, delays in project implementation, or increased demand for assistance in crisis-affected areas. In this context, the financial performance of foundations will depend on their ability to adapt to changing conditions and effectively use available resources.[1]

The article analyzes how microeconomic and macroeconomic conditions, as well as external factors such as economic, legal, social, and technological developments, influenced the operations, financial stability, and strategic directions of foundations in Poland between 2020 and 2023. The analysis focuses on a selected organization, referred to as the Foundation, which pursues a wide range of social goals, including support for education, European integration, economic development, health and cultural promotion, activities for people with disabilities, and environmental initiatives. The study highlights the ways in which these external factors shape the Foundation's ability to fulfill its mission.

The study focuses on several important aspects. First, it analyzes the impact of the economic environment on the operation of foundations, including the impact of economic conditions, legislative changes, and social trends on revenues and operating expenses. Second, it provides a detailed discussion of the Foundation's financial figures from 2020 to 2023, including the income statement and the challenges of its operations during the period under review. Third, it examines the effects of the COVID-19 pandemic and other economic developments that affected the Foundation's ability to achieve its statutory goals.

The article does not aim to generalize; rather, its objective is to identify possible adaptation strategies based on the example of one organization, which

[1] **Główny Urząd Statystyczny**, *Działalność stowarzyszeń i podobnych organizacji społecznych, fundacji, społecznych podmiotów wyznaniowych oraz samorządu gospodarczego i zawodowego w 2022 r. – wyniki wstępne*, Główny Urząd Statystyczny, Warszawa 2022; **Komisja Europejska**, *Country Report Poland 2024. European Semester*, European Commission, Brussels 2024.

may inspire further analysis. The findings underscore that, despite numerous difficulties, such as declining revenues or rising costs, foundations – thanks to innovation and adaptability – can effectively respond to changing conditions, which may indicate a positive outlook for part of the non-profit sector in Poland.

2. The impact of the external environment on the operation of foundations in Poland

A foundation is a form of nonprofit organization that manages assets donated by the founder to achieve specific social, educational, scientific, or cultural goals. In Poland, foundations are regulated by the Law on Foundations of April 6, 1984.[2] They can be established by both individuals and legal entities – domestic and foreign – whose primary purpose is to work for the common good.[3]

The organization gains legal personality after registration in the National Court Register. It has no members, and its executive body is the board of directors, which is responsible for implementing the statutory goals and representing the foundation externally. Depending on the statute's provisions, a foundation may also have other advisory or oversight bodies, such as a foundation council. Supervision is exercised by competent public administration bodies according to the nature of the foundation's activities.[4]

How foundations operate is heavily influenced by external conditions, which can be divided into micro-environment and macro-environment factors. The micro-environment includes entities and relationships that directly affect the foundation's activities, such as donors, beneficiaries, local governments, business partners, volunteers, and the media. A high level of cooperation and trust among these stakeholders is conducive to achieving the organization's mission.[5] Conversely, the macro-environment is a set of economic, social, political, legal, and technological factors. While foundations do not directly

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[2] Ustawa z dnia 6 kwietnia 1984 r. o fundacjach, Dz.U. z 1984 r., nr 21, poz. 97 z późn. zm.

[3] **B. Staszewski**, *Analiza oddziaływania instytucji zarządzania budżetowego na innowacyjność sektora publicznego*, Studia z Polityki Publicznej 2021/8 (3), pp. 75–91; **W. Katner**, *O działalności gospodarczej fundacji i fundacji rodzinnej – głos w dyskusji*, Przegląd Prawa Handlowego, 2024, pp. 40–45.

[4] **M. Drygas**, *Zarządzanie fundacją. Ujęcie strategiczne*, CeDeWu, Warszawa 2022, pp. 39–46.

[5] **A. Hryniewicka**, *Formalizacja działań organizacji społecznych*, Polityka Społeczna 2020/(3), pp. 24–27.

influence these factors, they must adapt to them to maintain their operations and effectiveness.[6]

Changes in the economic situation, such as a slowdown in GDP growth, high inflation, or a reduction in public funding, can limit the ability to raise external funds and implement statutory projects. The legal environment, particularly changes in regulations for public benefit organizations, affects the availability of tax benefits, reporting rules, and reporting obligations. As indicated in the report of the National Federation of Non-Governmental Organizations (2022),[7] frequent changes in legislation make it difficult for many organizations, especially smaller ones, to conduct stable operations.

The social environment also plays a significant role. While growing civic engagement and the development of volunteerism are positive trends, low public trust in institutions and a weakening sense of community may reduce donor activity. Demographic changes, including an aging population and an increase in the number of people needing care, pose new challenges for foundations and the need to reprofile operations.[8]

Technological advances are opening up new opportunities for foundations, from crowdfunding campaigns to online project management and the creation of virtual communities of support. Organizations that fail to invest in digital technologies may struggle to reach younger donors and partners.[9]

The political environment also has an impact on foundations' operations. Relationships with local and central governments often determine access to grant competitions and the ability to implement public tasks. Amid growing social polarization, some organizations may be viewed through an ideological prism, which can impact their image and access to funding.[10]

The activities of foundations in Poland are closely tied to the dynamics of the external environment, which can both favor and limit operational capabilities.

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[6] **K. Milewska**, *Otoczenie zewnętrzne a efektywność organizacji non-profit*, Politechnika Gdańska, Gdańsk 2023, pp. 11–16.

[7] **Ogólnopolska Federacja Organizacji Pozarządowych**, *Raport o kondycji sektora NGO w Polsce* 2021/2022, OFOP, Warszawa 2022.

[8] **M. Pawlak**, **P. Matusz-Protasiewicz**, *Organizacje pozarządowe wobec cudzoziemców w Polsce: Od pomocy doraźnej do upowszechniania europejskiej ramy polityki integracji*, Trzeci Sektor 2015/(35)2.

[9] **T. Gromadzki**, *Fundraising cyfrowy w organizacjach pozarządowych*, UMCS, Lublin 2022, pp. 117–124.

[10] **J. Waszczuk-Napiórkowska**, *Prowadzenie działalności gospodarczej przez fundację rodzinną*, Prawo w Działaniu 2024/60, pp. 96–124, https://doi.org/10.32041/pwd.6003; **J. Skwierczyński**, *Prawo o fundacjach. Commentary*, C.H. Beck, Warsaw 2019.

Flexibility, the ability to react quickly to changes, and competence in strategic management and social communication become crucial.[11] Foundations that can build public trust, leverage technology, and establish lasting partnerships are more likely to be sustainable and effective in a volatile environment.[12]

3. Determinants of foundation development in Poland

The development of foundations in Poland is shaped by historical, legal, social, and economic factors. The history of foundations in the Polish lands dates back to the Middle Ages when charitable initiatives were most often established by the Church and rulers. After the loss of independence in 1795, foundation activities were regulated by the laws of the partitioning states, which had a long-term impact on organizational models and the way foundations were supervised. The regaining of independence in 1918 enabled Poland to establish its own legal system, including the introduction of the 1919 Decree on Foundations, which, for the first time, required state authorities to approve foundation statutes.[13]

After World War II, the development of foundations was hampered by the socialist system, which restricted the activities of independent social organizations. It was only after the political transformation in 1989 that a renaissance of foundations took place, supported by the liberalization of the law and increased public interest in civic activities. Modern regulations provide foundations with greater autonomy, operational flexibility, and access to diverse sources of funding.[14]

Foundations play an important role in the development of civil society, supporting social, educational, health, cultural, and environmental objectives. The increase in public awareness and citizen involvement in nonprofit activities has encouraged the emergence of new organizations and the professionalization of existing ones. The dynamic development of volunteerism and the growing number of partnerships with the public and business sectors strengthen this process.[15]

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11 **A. Andrzejczak**, *Organizacje pozarządowe w rozwiązywaniu lokalnych problemów społecznych*, Przegląd Organizacji 2020/2 (961), pp. 20–26, https://doi.org/10.33141/po.2020.02.03

12 **Z. Kalisz**, *Bilans 20-lecia Fundacji „Zakłady Kórnickie"*, Pamiętnik Biblioteki Kórnickiej 2021/38, https://doi.org/10.34843/ar31-cb93

13 **P. Frączak**, **R. Skrzypiec**, *Standardy współpracy administracji publicznej z sektorem pozarządowym*, Warszawa 2007.

14 **E. Bogacz-Wojtanowska**, *Współczesne fundacje – organizacje społeczne czy przedsiębiorstwa?*, Wydawnictwo Uniwersytetu Jagiellońskiego, Kraków 2016, pp. 12–15; **M. Drygas**, *Zarządzanie fundacją…*, pp. 39–46.

15 **M. Pawlak**, **P. Matusz-Protasiewicz**, *Organizacje pozarządowe...*

The functioning of foundations in Poland is regulated by the Law on Foundations and the Civil Code. Each foundation must operate as a nonprofit organization, pursuing the goals outlined in its statute.[16] Entry into the National Court Register gives it legal personality, and supervision is conducted by a competent registration court or public administration body. Foundations may conduct business activities, but only to the extent that they support their statutory objectives. Income from such activities must be used for social purposes. In the event of liquidation, a foundation's assets are distributed according to the statute's provisions or the founder's will.[17]

Changing economic conditions – including access to public, private, and foreign funds, especially EU funds – are important for the development of foundations. In recent years, there has been a noticeable increase in the importance of project funding, promoting greater professionalization of management. At the same time, changes in the laws on foundations' business activities are opening up new paths for self-financing.[18]

It is important to note that the number of foundations registered in Poland does not always correspond to these organizations' actual activity. Many "ghost" foundations exist in the Polish National Court Register (KRS) databases, existing only formally and not carrying out any actual activity. This phenomenon inflates statistics on the sector and may distort its true state.[19] The lack of systemic solutions for automatically deleting inactive entities makes it challenging to plan public policies based on reliable data.

There has been a shift from the traditional foundation model based on volunteerism and public grants towards a hybrid management model in which commercial sources, social services, public-private partnerships, and active promotion in digital media play an important role. Foundations are increasingly hiring professionals in fundraising, public relations, and project management in response to increasing competition for funding and community attention. These changes require foundation boards to have subject matter expertise and high strategic and adaptive skills.[20]

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[16] **D. Hołuj**, *Impact of non-governmental organizations on cultural heritage sites and spaces*, Cultural Heritage Protection 2024/(19), pp. 1–15, https://doi.org/10.35784/odk.5694

[17] **M. Drygas**, *Zarządzanie fundacją…*, pp. 39–46.

[18] **K. Milewska**, *Otoczenie zewnętrzne a efektywność…*, pp. 11–16.

[19] **P. Frączak**, **R. Skrzypiec**, *Standardy współpracy administracji publicznej…*

[20] **T. Gromadzki**, *Fundraising cyfrowy…*, pp. 117–124.

The various factors that influence foundation development reflect the interdisciplinary nature of managing third-sector organizations.[21] Effective management of a foundation today requires legal knowledge and competence in economics, sociology, social communication, and project management. The ability to adapt in the face of changing external conditions and to build public trust is becoming crucial to the continued growth and sustainability of the sector.[22]

4. Profit and loss account for 2020-2023 in a foundation – a case study

The selected foundation pursues various social and economic goals. Its activities include supporting science, education, European integration, economic development, the information society, national defense, health promotion, and culture. The Foundation also works to combat unemployment, support people with disabilities, and promote environmental initiatives. It achieves these goals by organizing social campaigns, funding scholarships, developing volunteerism, conducting research and development activities, and providing education and social support activities, such as organizing training courses, conferences, and educational camps, and running counseling and therapy centers.

This study discusses the period from 2020 to 2023. Its purpose is to present the asset and financial situation of the Foundation based on documentation and financial statements. It also considers the continuity of the accounting principles used, which makes it possible to compare financial results in subsequent years and to assess the stability and adaptability of the Foundation in the context of the changing economic and social environment.

In 2021, the Foundation recorded significant changes in its income statement compared to the previous year (Table 1). Income from statutory activities increased significantly – from PLN 614,809.32 in 2020 to PLN 1,110,598.40 in 2021. This growth resulted from the development of activities, broadening the scope of projects, and successful fundraising for statutory purposes. However, the costs associated with these statutory activities also increased, from PLN 285,934.42 to PLN 831,280.25. Although the increase in revenues nominally

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21 *Ibidem*.

22 **A. Pacut**, *Foundations – essence, functions and management*, Zeszyty Naukowe Uniwersytetu Ekonomicznego w Krakowie 2014/6 (936), pp. 31–42; **J. Przewłocka**, **P. Adamiak**, **J. Herbst**, *Podstawowe fakty o organizacjach pozarządowych – raport z badania 2012*, Stowarzyszenie Klon/Jawor, Warszawa 2013.

exceeded the increase in costs, the profit from the Foundation's statutory activities decreased. This may be due to changes in the structure of expenses and a greater intensity of activities that require higher operating expenditures.

The Foundation faced a typical challenge for non-profit organizations in 2021: balancing substantive growth with the control of operating expenses. The decrease in net profit compared to 2020 does not indicate a regression but rather an intensification of statutory activities that required increased resources. Analysis of these data highlights the need for strategic financial management in situations of dynamic growth – a crucial factor given rising operating costs and economic uncertainty.

TABLE 1: *Selected financial data for the Foundation, 2020 and 2021 (PLN)*

Category	Amount as of the end of the current fiscal year (2021)	Amount as of the end of the previous fiscal year (2020)
Income from statutory activities	1,110,598.40	614,809.32
Costs of statutory activities	831,280.25	285,934.42
Profit (loss) from statutory activities	279,318.15	328,874.90
Profit (loss) from business activities	0.00	0.00
Profit (loss) from operating activities	279,318.15	328,874.90
Gross profit (loss)	279,318.15	328,874.90
Net profit (loss)	279,318.15	328,874.90

Source: Own elaboration, based on the income statement of the Foundation for 2020 and 2021.

Table 2 reveals significant financial changes compared to 2021. Income from statutory activities fell from PLN 1,110,598.40 in 2021 to PLN 363,023.15 in 2022 – a decrease of more than 67 percent. This change directly impacted the Foundation's net income. At the same time, the costs of statutory activities were reduced – from PLN 831,280.25 in 2021 to PLN 346,152.25 in 2022, indicating that the organization reduced expenses in response to reduced revenues. However, despite the relatively effective adjustment of the cost level to the new revenue situation, it was not possible to maintain previous levels of profitability.

The Foundation's net profit in 2022 was PLN 16,443.90, down from PLN 279,318.15 in the previous year. This is a nearly seventeen-fold reduction in financial surplus, which may indicate structural difficulties in raising funds or a reduction in the scope of project activities. Another factor that affected the result was financial costs, which amounted to PLN 447.00 in 2022, while no such charges were recorded in 2021.

In conclusion, 2022 was a period of deteriorating financial performance for the Foundation despite relatively effective cost management. The decline may be due to the lower availability of external funding sources, reduced project activity, or delays in implementing public tasks, which require further interpretation in the context of changes in the institutional and economic environment.

TABLE 2: *Financial data for Foundation, 2021 and 2022 (PLN)*

Category	Amount as of the end of the current fiscal year (2022)	Amount as of the end of the previous fiscal year (2021)
Income from statutory activities	363,023.15	1,110,598.40
Costs of statutory activities	346,152.25	831,280.25
Profit (loss) from statutory activities	16,870.90	279,318.15
Income from business activities	0.00	0.00
Costs of business activities	0.00	0.00
Profit (loss) from business activities	0.00	0.00
General management costs	0.00	0.00
Profit (loss) from operating activities	16,870.90	279,318.15
Other operating income	20.00	0.00
Other operating expenses	0.00	0.00
Financial income	0.00	0.00
Financial costs	447.00	0.00
Gross profit (loss)	16,443.90	279,318.15
Income tax	0.00	0.00
Net profit (loss)	16,443.90	279,318.15

Source: Own elaboration, based on the income statement of the selected Foundation for 2021 and 2022.

Table 3 illustrates the income statement of the Foundation for 2023. The dominant part of the financial structure was income and expenses related to statutory activities, with no activity in other areas. In 2023, the Foundation generated income from statutory activities of PLN 223,471.60. Expenses for statutory tasks amounted to PLN 223,022.16, which means that almost all of the income was used for operational purposes. As a result, the Foundation generated a small financial surplus of PLN 449.44, corresponding to both profits from statutory activities and operating and net profits.

In 2023, the Foundation did not carry out business activities or record income or expenses under financial or operating activities. The absence of other income and expenses, and the zero results from financial operations, indicate that the Foundation's activities were only limited to the statutory sphere. Its gross profit, not subject to taxation due to the lack of income from business activities, was equal to net profit and amounted to PLN 449.44. Despite the low income level, maintaining a positive result demonstrates control over spending and financial prudence.

From the perspective of the trends observed in previous years, 2023 confirms the continuation of a prudent cost policy while reducing the scale of projects implemented. This operating model may reflect that the Foundation is adapting to an uncertain financial environment and needs to maintain operational liquidity.

TABLE 3: *Financial data for Foundation for 2023 (PLN)*

Category	Amount as of the end of the current fiscal year (2023)
Income from statutory activities	223,471.60
Costs of statutory activities	223,022.16
Profit (loss) from statutory activities	449.44
Income from business activities	0.00
Costs of business activities	0.00
Profit (loss) from business activities	0.00
Costs of general management	0.00
Profit (loss) from operating activities	449.44
Other operating income	0.00
Other operating expenses	0.00
Financial income	0.00
Financial costs	0.00
Gross profit (loss)	449.44
Income tax	0.00
Net profit (loss)	449.44

S o u r c e: Own elaboration, based on the income statement of the selected Foundation 2023.

5. Impact of the economic situation on the Foundation's financial performance

The financial performance of the Foundation from 2020 to 2023 reflects dynamic changes in profits and losses, which are closely tied to the changing economic conditions. During this period, the significant fluctuations in revenues and costs directly impacted the financial result of statutory activities and operational stability.

In 2021, revenues from statutory activities increased significantly, reaching PLN 1,110,598.40 – an increase of nearly 81% compared to 2020. The costs of statutory activities also significantly increased, reaching PLN 831,280.25. Despite the apparent increase in operating scale, the increase in operating costs offset the revenue effect, resulting in an approximately 15% decrease in profit from statutory activities to PLN 279,318.15.

In 2022, the unfavorable economic situation further impacted the Foundation, with revenues plummeting to PLN 363,023.15 – a 67% decrease from the previous year. Although the costs of statutory activities decreased to PLN 346,152.25, this reduction was not proportional to the decrease in revenue, leading to a significant decrease in net profit to only PLN 16,443.90. The Foundation did not generate income from business activities, underscoring its strong dependence on statutory income and limited diversification of income sources.

In 2023, the Foundation's financial situation stabilized but remained low. Income from statutory activities amounted to PLN 223,471.60 and was almost entirely absorbed by costs of PLN 223,022.16. The Foundation generated a small net profit of PLN 449.44 while recording no financial or economic operations, indicating that it managed to maintain liquidity but with a minimal operating margin.

Analyzing the Foundation's financial situation from a macroeconomic perspective allows us to conclude that financial performance was largely dependent on external economic factors. The economic downturn in 2022 was reflected in a decline in revenues, which highlighted the Foundation's vulnerability to cyclical changes. While 2023 brought stabilization, it also consolidated the consequences of earlier economic turmoil, highlighting the need for strategic financial risk management and greater operational flexibility.

One of the most significant factors that affected the Foundation's performance was the COVID-19 pandemic caused by the SARS-CoV-2 virus. The global health crisis disrupted many sectors, including the third sector. Operations were restricted, which caused a decline in donation income and created difficulties in implementing social and educational projects. For organizations in the non-profit sector, it meant revising existing funding models and adapting to limited external support.

The general economic downturn – which also included rising commodity prices, high levels of inflation, and investment uncertainty – limited the ability of both individual and institutional donors to provide financial support to foundations. Simultaneously, inflation-driven increases in operating costs and rising service prices significantly strained nonprofit organizations' budgets. An important aspect that further affected operations was changes in the availability of EU funds. Shifts in disbursement schedules, changing call criteria, and procedural delays affected project liquidity and the planning of statutory activities. Thus, for organizations dependent on EU funds, this was a significant barrier to maintaining operational continuity.

Social factors also played a role. Fluctuations in the labor market, including rising unemployment and income insecurity, limited the potential for volunteering and donations. Meanwhile, demographic changes (such as an aging population) shifted the emphasis to supporting charitable causes. All of these factors affected both the level of funding and the shape and scope of activities that foundations carried out.

In conclusion, the Foundation's financial performance from 2020 to 2023 was heavily influenced by the macroeconomic environment. The analysis confirms the need for continuous adaptation to changing economic conditions, high organizational resilience, and a strategic approach to planning with diversified funding sources. This approach is crucial to ensure sustainability in an unstable socio-economic environment.

6. Conclusions

The analysis of the impact of microeconomic and macroeconomic environments on the operation of foundations in Poland from 2020 to 2023 shows the complex and multidimensional nature of these influences on non-profit organizations. Economic conditions, legislative changes, social expectations, and technological advances co-create the operating environment for foundations, which must maintain their activities and adapt to increasingly demanding realities.

The study found that foundations are highly influenced by external factors – both those that support development and those that generate organizational risks.

The COVID-19 pandemic, changes in the availability of EU funds, economic instability, rising inflation, and changing social preferences directly impacted the finances and operations of the Foundation. While foundations grapple with declining revenues and operational constraints, these crisis conditions have also forced adaptive solutions, including intensified digital activities and better cost management.

Analysis of the Foundation's financial data showed significant fluctuations in revenues and profits, confirming the sector's sensitivity to changes in the external environment. In times of economic uncertainty, the ability to plan flexibly, maintain liquidity, and minimize financial risks proved crucial. The Foundation showed resilience despite its activities being limited to its core statutory functions.

The future of foundations in Poland will depend on their ability to balance the need to adapt with the need to maintain stability and transparency with stakeholders. Developing competencies in trend forecasting, crisis management, innovative fundraising, and designing social activities tailored to real needs will be necessary.

The article suggests that, despite numerous challenges, foundations can respond flexibly to change and effectively fulfill their role in the social system. Although shaped by the changing environment, their future appears promising – provided they continuously improve their management tools, operate transparently, and skillfully engage with the social environment.

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Apolonia JASKÓLSKA

SYTUACJA GOSPODARCZA W POLSCE A WYNIKI FINANSOWE WYBRANEJ FUNDACJI

Abstrakt

Przedmiot badań: Analiza wpływu otoczenia na funkcjonowanie fundacji w Polsce w latach 2020–2023 ujawnia, że fundacje są mocno zależne od zewnętrznych czynników, takich jak zmiany ekonomiczne, prawne, społeczne oraz technologiczne. Te czynniki wpływają zarówno na wzrosty, jak i spadki w przychodach i zyskach, co odzwierciedla niestabilność ekonomiczną. W odpowiedzi na te wyzwania, fundacje muszą nieustannie dostosowywać swoje strategie, aby utrzymać stabilność finansową i skuteczność operacyjną. Przyszłość fundacji w Polsce będzie wymagać od nich umiejętności adaptacji, zarządzania kryzysowego oraz innowacyjności, co ma znaczenie dla ich trwałości i efektywności działania.

Cel badawczy: Celem niniejszego artykułu jest przedstawienie studium przypadku wybranej fundacji oraz wskazanie strategii umożliwiających skuteczną adaptację do dynamicznie zmieniających się warunków.
Metoda badawcza: W pracy wykorzystano metodę dedukcji i metodę porównawczą.
Wyniki: Pomimo wielu wyzwań fundacja wykazuje zdolność do adaptacji i efektywnej reakcji na zmieniające się warunki, co jest obiecujące dla przyszłości sektora non-profit w Polsce.

Słowa kluczowe: organizacja pozarządowa, wynik finansowy, kondycja finansowa, fundacje, sprawozdanie finansowe.