

Financial results of cultural institutions in 2022

06.06.2023


17.7%

Increase of the total revenues in comparison to the previous year

Assets (liabilities) of the surveyed cultural institutions as of 31 December 2022 amounted to PLN 23,334.9 million. Both total revenues and total costs were higher by 17.7% in comparison to 2021.

Assets (liabilities) amounted to PLN 23,334.9 million. Almost half (49.9%) of total value of assets (liabilities) belonged to entities employing between 50 to 249 people (322 entities), 24.7% belonged to entities employing between 10 to 49 people (1,625 entities), 20.4% belonged to entities employing 250 and more people (27 entities) and 5.0% – entities employing less than 10 people (2,739 entities).

The highest value of assets was recorded in libraries, archives, museums and in entities conducting other activity in the field of culture – PLN 14,002.5 million (60.0% of the total value).

Assets (liabilities) of cultural institutions at the end of 2022 were 10.0% higher than at the end of 2021

Table 1. Basic data on the finances of cultural institutions

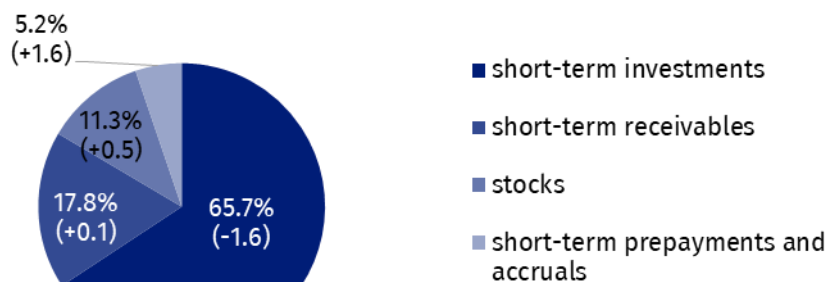
Specification	2021	2022	2021=100
	in PLN million		
Assets (liabilities)	21,209.4	23,334.9	110.0
Total revenues	10,603.6	12,476.3	117.7
Total costs	10,531.9	12,395.8	117.7
Gross financial result	71.6	80.5	112.4
Net financial result	70.2	78.5	111.8

At the end of 2022 total fixed assets of cultural institutions amounted to PLN 21,492.9 and were 10.3% higher in comparison to the previous year. Tangible fixed assets had the largest share in their structure (98.6%), of which fixed assets constituted 85.3% and fixed assets under construction – 14.3%.

Current assets of cultural institutions were 6.7% higher in comparison to the end of 2021 and amounted to PLN 1,842.0 million. In their structure short-term investments constituted 65.7%.

Chart 1. The structure of current assets

As of 31 December 2022



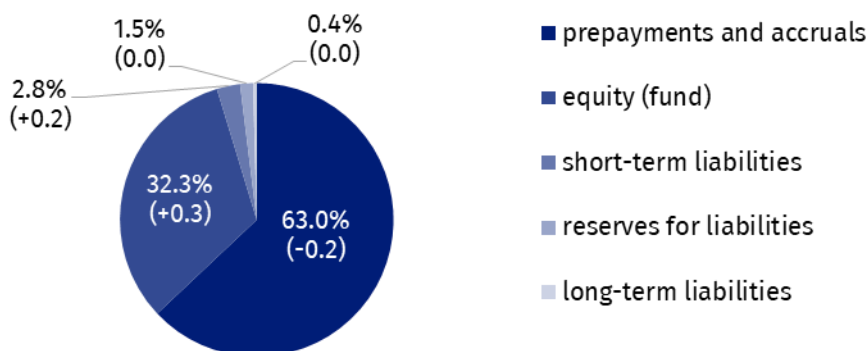
(±) changes compared to 31 December 2021
in percentage points

In the structure of total liabilities 32.3% constituted equities, which increased by 10.0% in comparison to the end of 2021 and amounted to PLN 7,541.5 million, while the share of liabilities and provisions for liabilities constituted 67.7%.

Liabilities and provisions for liabilities at the end of 2022 amounted to PLN 15,793.4 million (increase of 10.0% in comparison to the end of 2021). In their structure prepayments and accruals constituted 93.0%, short-term liabilities – 4.1%, reserves for liabilities – 2.3% and long-term liabilities – 0.6%.

Chart 2. The structure of liabilities

As of 31 December 2022



(±) changes compared to 31 December 2021
in percentage points

The total revenue generated by cultural institutions amounted to PLN 12,476.3 million and increased by 17.7% in comparison to 2021. The highest value of revenues was reported in cultural institutions employing between 50 to 249 people (38.9% of the total value of revenues). In the structure of total revenues, the largest share had subsidies to basic activity (76.0%). The remaining part constituted other operating revenues (9.6%), net revenues from sales of products (13.2%), net revenues from sales of goods and materials (0.9%) and financial revenues (0.3%).

The highest total revenues were achieved by cultural institutions in Mazowieckie Voivodship (26.3% of the total value of revenues). High value of revenues was recorded also in Małopolskie Voivodship (11.9%).

In 2022 state-owned cultural institutions achieved total revenues of PLN 2,497.8 million, while total revenues of local government cultural institutions – PLN 9,978.5 million.

In 2022 total costs amounted to PLN 12,395.8 million and were 17.7% higher than in previous year. The own costs of products, goods and materials sold had the largest share (98.3%) in their structure.

In the structure of operating costs by type remuneration accounted for 48.4% (a decrease of 1.0 p. p compared to 2021), 20.2% external services (an increase of 1.7 p. p) and 9.6% social insurance and other benefits (a decrease of 0.3 p. p).

As in the case of total revenues, the highest total costs were generated by units from the Mazowieckie Voivodship (26.1% of total value of costs).

The highest value of total revenues and total costs was generated by cultural institutions conducting creative arts and entertainment activity, i.e. PLN 7,494.1 million respectively (60.1% of the total value of revenues) and PLN 7,512.2 million (60.6% of the total value of costs).

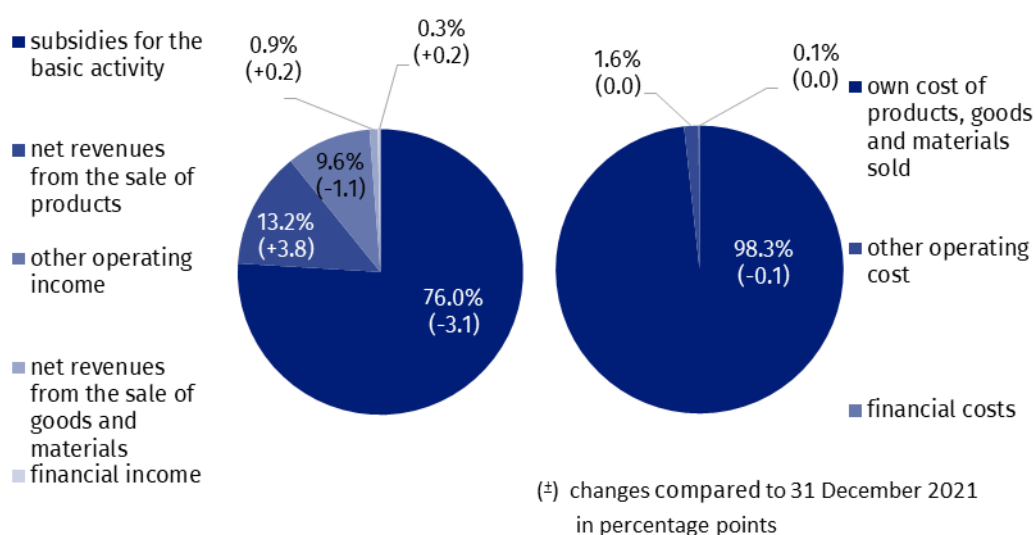
The gross financial result increased from PLN 71.6 million in 2021 to PLN 80.5 million in 2022 (gross profit PLN 236.9 million, gross loss PLN 156.4 million).

Obligatory encumbrances on gross financial result due to income taxes increased in relation to 2021 by 41.4% and amounted to PLN 2.0 million.

The net financial result was at the level of PLN 78.5 million (compared to PLN 70.2 million in 2021), with an increase in net profit (by 23.6%) and an increase in net loss (by 30.5%). From the total number of cultural institutions examined, 43.2% achieved a net profit and 39.0% recorded a net loss.

Both total revenues and total costs in 2022 were 17.7% higher than in the previous year

Chart 3. The structure of total revenues and total costs in 2022



As of 31 December 2022, 86.5 thousand people worked in cultural institutions, of which 12.3% in state-owned units and 87.7% in local government organisational units. Among the cultural institutions surveyed, entities employing less than 10 people predominated, constituting 58.1% of the total number of units. Similar to the previous year, most people worked in cultural institutions conducting creative arts and entertainment activities (55.3% of the total number of employees).

Table 2. Total revenues and total costs according to selected divisions and classes of PKD classification in 2022

SPECIFICATION	Total	Of which					
		creative, arts and entertainment activities	of which		libraries, archives, museums and other cultural activities	of which	
			performing arts	operation of arts facilities		library and archives activities	muse-ums activities
Number of cultural institutions	4,713	2,331	152	2,168	2,376	1,979	389
Total revenues in PLN million	12,476.3	7,494.1	2,254.9	5,074.8	4,790.2	2,064.9	2,645.3
of which:							
net revenues from the sale of products	1,648.6	1,156.4	421.0	708.7	434.8	24.6	406.1
subsidies for the basic activity	9,475.3	5,596.0	1,647.4	3,823.2	3,778.1	1,901.5	1,812.7
of which:							
state budget	2,008.6	962.1	410.1	527.4	972.8	181.5	737.6
local government units	7,335.1	4,578.6	1,227.3	3,253.4	2,748.5	1,694.8	1,046.3
Total costs in PLN million	12,395.8	7,512.2	2,272.6	5,065.6	4,695.6	2,063.3	2,553.2
of which:							
depreciation	914.3	446.5	158.2	281.8	446.6	136.7	306.2
usage of materials and energy	1,157.6	706.0	130.5	566.1	437.9	204.7	228.4
external services	2,464.6	1,644.0	330.0	1,259.1	757.1	229.3	509.6
remuneration	5,893.9	3,509.2	1,270.2	2,172.1	2,323.9	1,156.0	1,132.0
social insurance and other benefits	1,174.1	674.4	244.7	418.2	488.7	243.4	237.8

The balance sheet and profit and loss account for 2022 were obtained from 4,713 cultural institutions with legal personality: 74 state organisational units and 4,639 self-government units.

The data presented in this study were prepared on the basis of the form with the symbol F-02/dk *Annual report on the finances of cultural institutions*.

In the case of quoting data from the Statistics Poland, please provide information: "Statistics Poland data source", and in the case of publishing calculations made on data published by the Statistics Poland, please provide information: "Own study based on Statistics Poland data".

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[Financial results of cultural institutions in 2022 – preliminary data](#)

[Financial results of cultural institutions in 2021](#)

[Methodological report. Non-financial enterprises surveys 2019](#)

Terms used in official statistics

[Total revenues](#)

[Total costs](#)

[Gross financial result](#)

[Net financial result](#)

[Investment outlays](#)

[Outlays on intangible fixed assets](#)

[Cultural institution](#)