

Financial results of cultural institutions in 2024 – preliminary data

13.03.2025

 **14.9%**

Total revenue increase y/y

In 2024, the financial results of cultural institutions were higher in comparison to the previous year. Total revenues increased by 14.9% and total costs rose by 14.7%. Investment outlays were lower than in the previous year – by 9.2%.

Total revenues of cultural institutions in 2024 were higher by 14.9% than in the previous year and amounted to PLN 16,536.6 million. In the structure of revenues, 91.4% were net revenues from sale of products, goods and materials, 8.0% – other operating revenues and 0.6% – financial revenues. More than 25% of revenues were the total revenues of cultural institutions from Mazowieckie Voivodship.

Average total revenues per one cultural institution amounted to PLN 3,512.5 thousand. The highest total revenues per one institution were achieved by cultural institutions in Mazowieckie Voivodship – PLN 6,395.8 thousand, and the lowest in Lubelskie Voivodship – PLN 1,698.2 thousand. Local government cultural institutions achieved revenues of PLN 13,324.0 million (80.6%) and revenues of national government cultural institutions amounted to PLN 3,212.6 million (19.4%). In the total revenues of cultural institutions the largest share was held by entities operating arts facilities – 40.3%.

Total costs of cultural institutions amounted to PLN 16,285.8 million and were higher by 14.7% than in the previous year. In the structure of costs, 98.4% were operating costs, 1.3% other operating costs and 0.3% financial costs. Over 25% of total costs were the costs of cultural institutions in Mazowieckie Voivodship. In the total costs of cultural institutions, the largest share was held by entities operating arts facilities – 40.5%.

Gross financial result amounted to PLN 250.8 million (gross profit PLN 357.5 million, gross loss PLN 106.6 million). Net financial result amounted to PLN 248.6 million (PLN 196.6 million in the previous year), with an increase both in net profit (by 17.9%) and net loss (by 2.0%).

Total revenues of gminas' cultural institutions in 2024 amounted to PLN 9,285.2 million

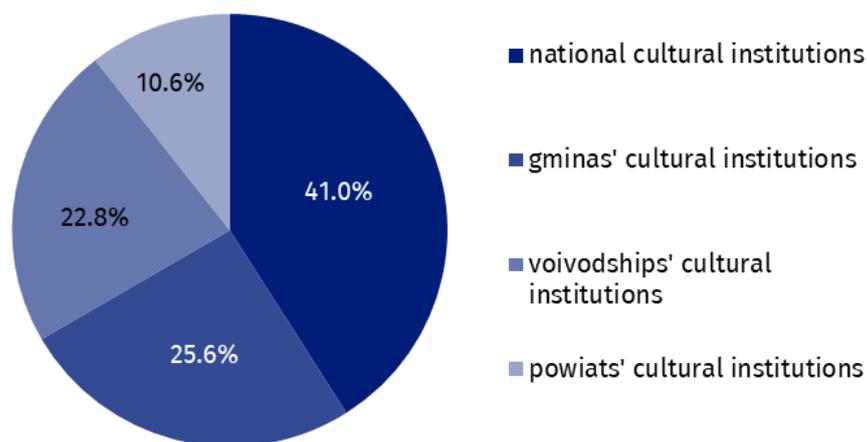
Net financial result of cultural institutions in 2024 amounted to PLN 248.6 million

Table 1. Financial results of cultural institutions

Specification	01-12 2023	01-12 2024	
	in PLN million		01-12 2023=100
Total revenues	14,396.8	16,536.6	114.9
Total costs	14,198.2	16,285.8	114.7
Gross financial result	198.6	250.8	126.3
Net financial result	196.6	248.6	126.4
Net profit	301.6	355.6	117.9
Net loss	105.0	107.1	102.0
Investment outlays	2,181.0	1,980.1	90.8
Outlays on intangible fixed assets	51.9	34.8	67.1

In 2024 the investment outlays of cultural institutions amounted to PLN 1,980.1 million and were lower by 9.2% than in the previous year. Over 45% of total investment outlays were investment outlays of cultural institutions from Mazowieckie Voivodship.

Investment outlays of local government cultural institutions amounted to PLN 1,168.7 million, i.e. 59.0% of the total amount of investment outlays.

Chart 1. Investment outlays of cultural institutions by legal forms in 2024

In 2024 outlays of cultural institutions on intangible fixed assets were lower in comparison to the previous year and amounted to PLN 34.8 million. Over 37% of total outlays on intangible fixed assets had cultural institutions from Mazowieckie Voivodship.

Table 2. Total revenues and total costs of cultural institutions by selected divisions and classes of PKD classification in 2024

Specification	Number of cultural institutions	Total revenues	Total costs
		in PLN million	
Grand total	4,708	16,536.6	16,285.8
local government units property	4,632	13,324.0	13,206.3
government property	76	3,212.6	3,079.5
of which:			
creative, arts and entertainment activities	2,340	9,858.2	9,759.4
of which:			
performing arts activities	152	3,030.6	3,008.9
operation of arts facilities	2,179	6,671.7	6,591.8
libraries, archives, museums and other cultural activities	2,362	6,450.1	6,305.2
of which:			
libraries and archives activities	1,961	2,671.7	2,665.8
museums activities	393	3,692.8	3,556.9

The data presented in this study were prepared on the basis of the form with the symbol F-01/dk *Quarterly 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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Related information

[Financial results of cultural institutions in the period January-September 2024](#)

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

[Methodological report. Culture statistics](#)

Terms used in official statistics

[Total revenues](#)

[Total costs](#)

[Gross financial result](#)

[Net financial result](#)

[Investment outlays](#)

[Outlays on intangible fixed assets](#)

[Cultural institution](#)