

Financial results of cultural institutions in the period January–September 2024

12.12.2024

 **14.5%**

Total revenues increase y/y

The financial results of cultural institutions for the three quarters of 2024 were higher compared to those obtained in the same period of the previous year. Total revenues increased by 14.5% during this time, total costs increased by 14.6% and capital expenditures decreased by 5.3%.

Total revenues of cultural institutions for the first three quarters of 2024 were 14.5% higher than in the previous year and amounted to PLN 12,020.9 million. The structure of the revenues was composed of net revenues from sales of products, goods and materials (92.5%), other operating revenues (7.2%) and financial revenues (0.3%). Almost 25% of the total revenues were total revenues of cultural institutions from Mazowieckie Voivodship.

On average total revenues per one cultural institution amounted to PLN 2,554.9 thousand. The highest total revenues per one institution were achieved by cultural institutions in Mazowieckie Voivodship – PLN 4,565.5 thousand and the lowest in Lubelskie Voivodship – PLN 1,239.6 thousand. Total revenues of local government cultural institutions amounted to PLN 9,823.1 million (81.7%), while total revenues of national government cultural institutions amounted to PLN 2,197.8 million (18.3%). Entities conducting operation of arts facilities had the largest share in total revenues of all cultural institutions – 40.8%.

Total costs of cultural institution during this period amounted to PLN 11,282.9 million and were 14.6% higher than in the previous year. The structure of costs was composed of operating costs (98.8%), other operating costs (1.2%) and financial costs (0.1%). More than 24% of the total costs were incurred by cultural institutions from Mazowieckie Voivodship. Entities conducting operation of arts facilities had the largest share in total costs – 40.7%.

Gross financial result amounted to PLN 738.0 million (gross profit PLN 807.5 million, gross loss PLN 69.5 million). Net financial result amounted to PLN 736.5 million (PLN 643.5 million in the previous year), with an increase in net profit (by 13.9%) and an increase in net loss (by 8.8%).

Total revenues of gminas' cultural institutions for the first three quarters of 2024 amounted to PLN 6,885.2 million

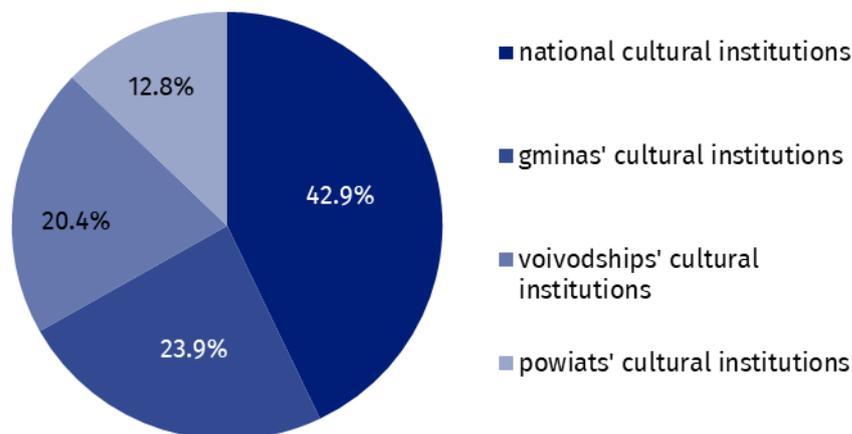
Net financial result of cultural institution for the first three quarters of 2024 amounted to PLN 736.5 million

Table 1. Financial results of cultural institutions

Specification	01-09 2023	01-09 2024	01-09 2023=100
	in PLN million		
Total revenues	10,494.3	12,020.9	114.5
Total costs	9,849.4	11,282.9	114.6
Gross financial result	644.8	738.0	114.5
Net financial result	643.5	736.5	114.5
Net profit	707.5	806.1	113.9
Net loss	64.0	69.7	108.8
Investment outlays	1,189.5	1,126.2	94.7
Outlays on intangible fixed assets	30.7	15.4	50.0

In the first three quarters of 2024, investment outlays by cultural institutions amounted to PLN 1,126.2 million and were 5.3% lower than a year earlier. Over 48% of total investment outlays were total investment outlays of cultural institutions from Mazowieckie Voivodship.

Investment outlays incurred by local government cultural institutions amounted to PLN 642.7 million, i.e. 57.1% of the total amount of investment outlays.

Chart 1. Investment outlays of cultural institutions by legal forms for the first three quarters of 2024

In the first three quarters of 2024 outlays of cultural institutions on intangible and legal assets decreased by half compared to the corresponding period of the previous year and amounted to PLN 15.4 million. Almost 34% of outlays on intangible and legal assets were from Mazowieckie Voivodship.

Table 2. Total revenues and total costs of cultural institutions by selected divisions and classes of PKD classification for the first three quarters of 2024

Specification	Number of cultural institutions	Total revenues	Total costs
		in PLN million	
Grand total	4,705	12,020.9	11,282.9
local government units property	4,629	9,823.1	9,317.3
government property	76	2,197.8	1,965.6
of which:			
creative, arts and entertainment activities	2,337	7,210.3	6,828.0
of which:			
performing arts activities	152	2,178.2	2,111.0
operation of arts facilities	2,176	4,905.4	4,597.2
libraries, archives, museums and other cultural activities	2,362	4,662.1	4,311.4
of which:			
libraries and archives activities	1,962	1,988.5	1,878.5
museums activities	392	2,622.0	2,387.0

In September 2024, some of the voivodships (Dolnośląskie, Lubuskie, Małopolskie, Opolskie and Śląskie) were affected by flood, which caused disastrous consequences for some towns. Of 1,347 cultural institutions, which are located in these five voivodships, 94 suffered negative effects of the flood, most of them (78.7%) only slightly. Serious consequences of the flood in September were experienced by 13 entities, and 7 entities - in the way that threatened the stability of institutions. The negative effects of the flood concerned mainly infrastructure, i.e. building with the associated area and equipment (64.9% of cultural institutions affected by flood), restrictions on running the activity (38.3%) and lack of visitors/people taking advantage of the institution's offer (26.6%). Part of the institutions experienced large organisational problems in their functioning (11 institutions), destruction of collections (9), lack of employees (6) and problems with current financing (5).

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*.

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Terms used in official statistics

[Total revenues](#)

[Total costs](#)

[Gross financial result](#)

[Net financial result](#)

[Investment outlays](#)

[Outlays on intangible fixed assets](#)

[Cultural institution](#)