

## Financial results of cultural institutions in the period January–September 2025 (preliminary data)

10.12.2025

 **12.4%**

Increase in total revenues y/y

**In the first three quarters of 2025, cultural institutions recorded a 12.4% increase in total revenues and a 11.5% increase in total costs, compared to the same period of the previous year. At the same time, investment outlays decreased by 10.2%.**

Total revenues of cultural institutions in the period January–September of 2025 amounted to PLN 13,509.1 million and were higher by 12.4% compared to the previous year. In the structure of revenues, 92.8% were net revenues from the sale of products, goods and materials, 6.9% – other operating revenues and 0.3% – financial revenues. The share of Mazowieckie Voivodship in the total revenue of cultural institutions was 24.9% and was the highest among all voivodships.

The average total revenues per one cultural institution amounted to PLN 2,870.6 thousand. The highest total revenues per institution were achieved by cultural institutions in Mazowieckie Voivodship (PLN 5,160.9 thousand), and the lowest – in Lubelskie Voivodship (PLN 1,402.6 thousand). Total revenues of local government cultural institutions amounted to PLN 11,037.8 million (81.7%), while those of national cultural institutions amounted to PLN 2,471.3 million (18.3%). The revenues of entities conducting operation of art facilities had the largest share in the total revenues of cultural institutions – 41.4%.

The total costs of cultural institutions in the period under review amounted to PLN 12,584.1 million and were 11.5% higher than those incurred a year earlier. In the cost structure, operating costs accounted for 99.0%. Over 24% of all costs were the total costs of cultural institutions from Mazowieckie Voivodship. Entities conducting operation of arts facilities had the largest share in total revenues of all cultural institutions – 41.5%.

The gross financial result of cultural institutions amounted to PLN 925.0 million (gross profit – PLN 991.2 million, and gross loss – PLN 66.2 million). The net financial result of cultural institutions amounted to PLN 923.4 million (compared to PLN 736.5 million a year ago), with an increase in net profit by 22.8% and a decrease in net loss by 4.7%.

Total revenues of local government cultural institutions accounted for 81.7% of total revenues

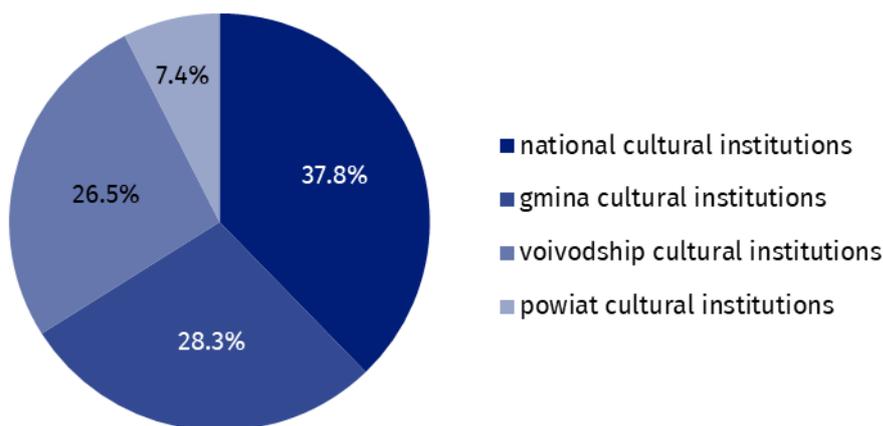
**Table 1. Financial results of cultural institutions**

Specification	01-09 2024	01-09 2025	
	in PLN million		01-09 2024=100
Total revenues	12,020.9	13,509.1	112.4
Total costs	11,282.9	12,584.1	111.5
Gross financial result	738.0	925.0	125.3
Net financial result	736.5	923.4	125.4
Net profit	806.1	989.8	122.8
Net loss	69.7	66.4	95.3
Investment outlays	1,126.2	1,011.1	89.8
Outlays on intangible fixed assets	15.4	19.2	124.8

The net financial result of cultural institutions in the first three quarters of 2025 amounted to PLN 923.4 million

In the period January–September of 2025, investment outlays incurred by cultural institutions amounted to PLN 1,011.1 million and were 10.2% lower than a year earlier. Over 43% of total investment outlays of cultural institutions were total investment outlays of entities located in Mazowieckie Voivodship.

Investment outlays incurred by local government cultural institutions amounted to PLN 629.3 million, i.e. 62.2% of the total amount of investment outlays.

**Chart 1. Investment outlays of cultural institutions by legal forms in the period January–September 2025**

In the first three quarters of 2025, outlays incurred by cultural institutions on intangible fixed assets increased by 24.8% compared to the same period of the previous year and amounted to PLN 19.2 million. Over 49% of the total outlays on intangible fixed assets was incurred by institutions from Mazowieckie Voivodship.

**Table 2. Total revenues and total costs of cultural institutions by selected divisions and classes of PKD 2007 in the period January–September 2025**

Specification	Number of cultural institutions	Total revenues	Total costs
		in PLN million	
<b>Grand total</b>	<b>4,706</b>	<b>13,509.1</b>	<b>12,584.1</b>
local government units property	4,630	11,037.8	10,401.6
government property	76	2,471.3	2,182.5
of which:			
creative, arts and entertainment activities	2,341	8,136.1	7,690.5
of which:			
performing arts activities	152	2,410.9	2,335.4
operation of arts facilities	2,180	5,586.1	5,227.5
libraries, archives, museums and other cultural activities	2,359	5,210.7	4,747.3
of which:			
libraries and archives activities	1,956	2,216.5	2,053.7
museums activities	395	2,916.7	2,620.5

The largest share in the total revenues of cultural institutions had the revenues of entities conducting operation of art facilities – 41.4%

Data presented in this study come from the survey on the F-01/dk form *Quarterly report on the finances of cultural institutions*. Information on the survey methodology can be found in the [Methodological report. Culture Statistics](#).

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".

Prepared by:  
**Statistical Office in Kraków**  
**Director Agnieszka Szlubowska**  
Phone: (+48 12) 420 40 50

Issued by:  
**Press Office**  
Mobile: (+48) 695 255 032  
Phone: (+48 22) 608 38 04, (+48 22) 449 41 45,  
(+48 22) 608 30 09  
**e-mail: [obslugaprasowa@stat.gov.pl](mailto:obslugaprasowa@stat.gov.pl)**

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#### **Related information**

[Financial results of cultural institutions in the first half of 2025 \(preliminary data\)](#)

[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](#)