

Financial results of cultural institutions in 2025 (preliminary data)

11.03.2026

 **11.1%**

Total revenue increased y/y

In 2025, total revenues of cultural institutions increased by 11.1% in comparison to 2024, while total costs – by 10.9%. At the same time, investment outlays decreased by 6.5%.

In 2025, total revenues of cultural institutions amounted to PLN 18,378.3 million and were higher by 11.1% than in the previous year. In the structure of revenues, 92.0% were net revenues from sale of products, goods and materials, 7.7% – other operating revenues and 0.3% – financial revenues. Cultural institutions from Mazowieckie Voivodship had the largest (25.2%) share in the total revenues.

Average total revenues per one cultural institution amounted to PLN 3,903.6 thousand. The highest total revenues per one institution were achieved by cultural institutions in Mazowieckie Voivodship (PLN 7,096.3 thousand), and the lowest in Lubelskie Voivodship (PLN 1,878.0 thousand).

Revenues of local government cultural institutions amounted to PLN 14,921.7 million (81.2%) and revenues of national government cultural institutions – PLN 3,456.6 million (18.8%). The largest share in the total revenues of cultural institutions had entities operating arts facilities – 41.2%.

Total costs of cultural institutions amounted to PLN 18,057.7 million and were higher by 10.9% than in the previous year. Operating costs accounted for 98.5%, other operating costs for 1.4% and financial costs for 0.1%. Over 25% of total costs of cultural institutions were the costs of entities in Mazowieckie Voivodship. The largest share in the total costs of cultural institutions had entities operating arts facilities – 41.3%.

Gross financial result of cultural institutions amounted to PLN 320.6 million (gross profit: PLN 439.2 million, gross loss: PLN 118.6 million). Net financial result of cultural institutions amounted to PLN 317.6 million (PLN 248.6 million in the previous year), with an increase both in net profit by 22.8% and net loss by 11.3%.

Total revenues of government cultural institutions accounted for 81.2% of the total revenues of cultural institutions

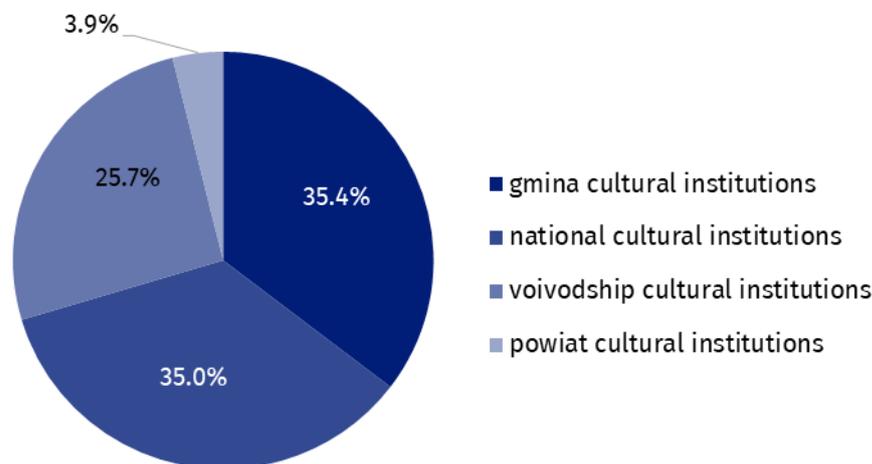
Table 1. Financial results of cultural institutions

Specification	01–12 2024	01–12 2025	
	in PLN million		01–12 2024=100
Total revenues	16,536.6	18,378.3	111.1
Total costs	16,285.8	18,057.7	110.9
Gross financial result	250.8	320.6	127.8
Net financial result	248.6	317.6	127.8
Net profit	355.6	436.8	122.8
Net loss	107.1	119.2	111.3
Investment outlays	1,980.1	1,852.3	93.5
Outlays on intangible fixed assets	34.8	40.4	116.3

In 2025, the net financial result of cultural institutions amounted to PLN 317.6 million

In 2025, the investment outlays of cultural institutions amounted to PLN 1,852.3 million and were lower by 6.5% than in the previous year. Over 37% of total investment outlays were investment outlays of entities from Mazowieckie Voivodship.

Investment outlays of local government cultural institutions amounted to PLN 1,203.7 million, i.e. 65.0% of the total amount of investment outlays.

Chart 1. Investment outlays of cultural institutions by legal forms in 2025

In 2025, outlays of cultural institutions on intangible fixed assets were 16.3% higher in comparison to 2024 and amounted to PLN 40.4 million. Over 45% of total outlays on intangible fixed assets incurred cultural institutions from Mazowieckie Voivodship.

Table 2. Total revenues and total costs of cultural institutions by selected divisions and classes of PKD 2007 classification in 2025

Specification	Number of cultural institutions	Total revenues	Total costs
		in PLN million	
Grand total	4,708	18,378.3	18,057.7
local government units property	4,632	14,921.7	14,752.1
government property	76	3,456.6	3,305.6
of which:			
creative, arts and entertainment activities	2,342	11,115.3	10,975.6
of which:			
performing arts activities	153	3,358.3	3,342.6
operation of arts facilities	2,180	7,575.2	7,452.6
libraries, archives, museums and other cultural activities	2,360	7,011.0	6,839.6
of which:			
libraries and archives activities	1,955	2,932.7	2,920.9
museums activities	397	3,964.9	3,804.9

The largest share in the total revenues of cultural institutions had entities operating arts facilities – 41.2%

The data presented in this study were prepared on the basis of the form with the symbol F-1/dk 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”.

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Related information

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