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Financial Aspects in the Field of Activation and Prevention Aimed at the Elderly Based on the Nysa Daily Care Centre and Nysa Senior+ Clubs

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Abstract

Aim: The article addresses the growing problem of the ageing population, as well as the role of the state in preventing and counteracting the negative effects of this process, by activating a range of measures to improve the condition and well-being of older people. The study was based on an analysis of the Nysa Daily Care Centre (Dzienny Dom Pobytu w Nysie; Nysa DCC) and its activities in 2016−2025 and the newly established Nysa Senior+ Clubs, as an example of the implementation of measures for seniors in the region. The Nysa DCC is also taking initiatives to increase the value of its incomes by conducting additional economic activity. Senior+ Clubs, on the other hand, operate on the basis of funds obtained annually from participation in public tenders, as part of the Senior+ government programme. The aim of the study was to show how public institutions carry out preventive activities in this area, and how they raise and spend funds.

Methodology: The research method used was a case study. The author employed basic methods of statistical description.

Findings: The institutions in Nysa are operating properly and meeting the needs of seniors. A leading institution is the Nysa DCC which serves an average of more than 200 people per year, while three Nysa Senior+ Clubs cater for 60 people in total. The financing methods are varied; the Nysa DCC unlike the Nysa Senior+ Clubs, runs as a business and earns an annual income of PLN 401–862 thousand. The Senior+ Clubs receive funding from a nationwide programme through two modules: one for establishment and equipment, and the other for its functioning.

Implications: The article highlights the scale of the phenomenon and presents the diverse methods of financing activities for the elderly. The activities of the institutions examined serve as a model of good practice.

Originality/value: The presentation of the activities of the institutions under review is particularly significant, as the Nysa Municipality is characterised by an extremely high percentage of seniors (31.3% in 2024). Moreover, these institutions experienced the floods and the pandemic, which affected their operations and funding. An additional value of the study is its broad time frame.

Keywords: ageing process, activisation of the elderly, preventive operations, Daily Care Centres, local government finance

1. Introduction

We are now witnessing a growing problem faced by many countries, which is population ageing, particularly evident in highly developed countries. In Poland the scale of this phenomenon is still subject to revolutionary changes. The number of people aged 60 and older in 2000 was 6.5 million, and by 2024 it reached nearly 10 million, representing a 55.4% increase, indicating very rapid growth in this age group, particularly given that the total population in 2024 decreased by 765,000 (2%) compared to 2000 (Główny Urząd Statystyczny [GUS], 2019; 2025).

According to predictions by the Central Statistical Office (GUS) in the years 2030, 2040, 2050, 2060 the number of older people in Poland is expected to stand at 10.3 million, 11.4 million, 12.4 million, and 11.9 million, representing respectively 27.8%, 32.5%, 37.4%, and 38.3% of the total population (GUS, 2025b). Comparing these data on the proportion of older adults in the total population in 2024, i.e. 26.6%, this is a worrying increase (GUS, 2025a). Demographic predictions also point to the continued increase in life expectancy, linked to permanent socio-economic development and rapid advances in medicine (Zawada, 2024). Seniors, as a social group, age at different paces and vary in terms of their cultural characteristics, social status, health issues, and economic and social circumstances (Rynkowska, 2024).

Demographic processes affect the quality of life of elderly people and the development of institutional and non-institutional forms of support for them. Support and subsidiarity are present particularly among seniors, who experience deficits and difficulties in the areas of everyday life, health, family, and social life (Gierek, 2024). Demographic changes associated with a low birth rate and increasing life expectancy are resulting in the progressive ageing of Poland's population. Families are becoming smaller, usually comprising two generations and fewer children, leading to a reduction in the capacity to provide adequate care for the elderly. Furthermore, increasing life expectancy may lead to a rise in the number of people in need of assistance within families, while population migration results in a decline in support and loneliness. Due to age-related loss of independence, health problems, or disabilities, some older adults are forced to seek and rely on support (Subocz, 2024).

As the rapid pace of these demographic changes and the specific needs of Polish society providing a broad context for implementing social policy in this area, the following issue has emerged. It is necessary to address questions such as: how significant is the assistance provided by social institutions to the elderly, how extensively is it implemented, and how is it financed?

The purpose of this article was to examine the principles and extent to which public institutions utilise grant funds and contribute their own resources, as well as how they allocate these funds to engage in preventive activities aimed at promoting the social activisation of seniors. The analysis examined the activities undertaken by institutions in Nysa to identify the methods and means used to carry out activisation and prevention activities for older adults, and most importantly, the methods of financing and use of funds to accomplish these activities. In this regard, basic methods of statistical description were applied.

The research method used was a case study, and the subject of the study were the operations of three newly established Nysa Senior+ Clubs in 2018-2025 and the Nysa Daily Care Centre in 2016-2025, which has been implementing the concept of active and positive ageing for years. All these units focus on the cultural and educational animation of seniors, organization of leisure time and forms of activity to maintain their health and physical fitness, introducing various types of classes and developing new interests. The aim of these initiatives is to increase the level of life activity and social involvement of the elderly living in the region. The analysis of the operations by the selected entities focused on the realisation of senior care, both in financial and organisational terms, taking into account and preparing data obtained from the three Nysa Senior+ Clubs and Nysa DCC, which were analysed descriptively.

2. Functioning of Social Services Institutions for Older People in Poland and the Scale of the Phenomenon

Senior policy is part of social policy, and its main aim is to improve the quality of life of older people and enable them to live in dignified conditions. The development of social services is cited as a priority, also for the European Union. Poland is witnessing increased activity in the field of social policy aimed at supporting the elderly in the community (Rynkowska, 2024). Policies on seniors in accordance with the Act of 11 September 2015 on Older People, refer to the overall range of measures taken by public authorities and other organisations and institutions that carry out tasks and initiatives aimed at creating the conditions for dignified and healthy ageing (Ustawa o osobach starszych, 2015). In Poland there are many forms of social support for older people, and the programmes currently in place are mainly implemented through the work of the Council of Ministers. Organisations working on behalf of the elderly are scattered. They are set up by the public sector, including central government bodies and local government units (JST), non-governmental sector, e.g. Universities of the Third Age (Bielecki, 2023) and the healthcare sector, including Nursing and Treatment Institutions (ZOL), Nursing and Care Institutions (ZPL), Palliative Care Homes (DOP) and hospitals as well as the private (market-based) sector, including paid care (Schubert et al., 2018).

The direction of actions in the field of senior policy is set out in strategic documents approved by the government. Among the most important is the Social Policy for Older People 2030: Security – Participation – Support, which covers a broad spectrum of multifaceted measures. As part of this strategy the following programmes have been implemented: Active+, Senior+ and Care 75+. Another document is the National Programme for Combating Poverty and Social Exclusion, including the need to improve access to community-based services (Hebda-Czaplicka, 2023).

In view of the widespread ageing of populations across Europe, including Poland, the importance of subsidiarity is growing, as it involves transferring responsibility (including financial) to local authorities for supporting seniors. This support is provided through social welfare services, mainly at local authority level, in both financial and non-financial forms. Among the most important services designed to delay or completely prevent the need for stays in Social Welfare Homes (DPS), the following government programmes can be mentioned: care services – the Care 75+, personal assistance services – the Personal Assistant for People with Disabilities, respite care services – the Respite Care and services provided by Daily Care Centres and Senior Clubs. All these are covered by the municipality's own funds, contributions from those receiving support (if their income exceeds the defined income criteria), but funding for the development of these services (in order to expand the group of service users) is most often provided with the addition of funds from the central government budget, and frequently also from EU funds (Ziębińska, 2025). Nowadays, DPS, which provide 24-hour care, Day Care Centres and Senior+ Clubs, play a fundamental role in delivering care and support for the elderly (Głódź, 2025). A place in DPS involves long waiting times and costs. The limited availability of public care homes, coupled with the rapid increase in the number of older people, is leading to a steady rise in the number of private care homes (Knapik, 2020).

Policy focused on seniors faces many barriers and challenges. Obstacles to the development of care for older people in Poland include, in particular, fragmentation and systemic inconsistency. The departmentalisation and lack of coordination result from the division of responsibilities across the healthcare sector – the Ministry of Health / the National Health Fund (NFZ) and the social welfare sector – the Ministry of Family, Labour and Social Policy (MRPiPS) /JST. The Social Assistance Act governs the organisation and provision of care services, but to ensure the appropriate medical and nursing care it takes into account regulations from the healthcare system, including NFZ. Long-term care primarily concerns seniors and is provided both by the healthcare system (in stationary conditions-ZOL, ZPO and at home) and social care system, and depends on the setting (institutional, home), time of services (continuously, daily), type of services (medical, rehabilitation, psychological) and the target group (Auleytner, 2024). Social policy in Poland is the responsibility of MRPiPS, offering various programmes for seniors, while the organisation and delivery of care services is a mandatory task of local governments, financed from their own resources (Wojtczak, 2019). Both systems, healthcare and social care, operate on the basis of different legislation, budgets and patient eligibility criteria, preventing continuity of care. Lack of coordination is evident between the health and social care sectors also among different providers of services for the elderly in the same sector (Herudzińska, 2022). This model exposes integration weaknesses locally due to the limited information flow on elderly patients between primary care services (POZ), hospitals, Social Welfare Centres (SWC) and DPS. It is important to improve coordination between the health service, social services, non-governmental organisations and families (Przybyłka, 2025).

Project dependency is evident, as the non-governmental sector and JST mainly base their actions on short-term grants (e.g. annual programmes), making it difficult to build a sustainable, long-term service infrastructure. Furthermore, government programmes assist older people but are not sufficiently well-developed in terms of their implementation, as they are often selective and cannot cover the entire target group (Stefański, 2023).

The report by the expert committee on seniors[1] noted a lack of comprehensive healthcare for the elderly and of an updated diagnosis of real health and care needs of disabled seniors. Inequalities in access to healthcare and care support were observed, particularly in rural areas, along with the lack of access to geriatric care and staff shortages in the health and social care sectors (which became clearly visible during the pandemic). There was also a reported underfunding of healthcare and care for seniors, insufficient access to care and specialist services (despite existing programmes, e.g. the government Care Services for People with Disabilities programme), limited access to long-term home nursing services under NFZ and to hospice and palliative care. The issue of local authorities' insufficient use of all available tools to implement the concept of deinstitutionalisation was also raised. The challenges included violations of older people's rights through unequal treatment in access to services and financial benefits, inequality in the rules governing the admission of seniors to ZOL, DPS also paid for stays in ZOL and DPS (Herudzińska, 2022).

A comprehensive approach to the issues facing seniors presents a challenge for Polish policy on older people, which is still developing and has certain deficiencies, such as insufficient care and staff shortages (Słabiak, 2022). Nevertheless, it should be pointed out that there is now a greater state involvement in matters concerning seniors, however, this remains insufficient in view of current backlogs in this social sphere and the difficult financial and economic situation in the country (Augustyniak, 2023).

Conflict arises regarding the goals of economic and social development. Cultural transformations are causing a dissonance related to professional and family roles, making it difficult to care for older people (Ziębińska, 2025). Social and economic changes are therefore rendering family responsibility for its oldest members less significant, resulting the development of institutional forms of support

[1] The report was produced as a summary of Term VII by the Commissioner for Citizens' Rights (Rzecznik Praw Obywatelskich, 2020).

and engagement for seniors (Gierek, 2024). Operating on principles of deinstitutionalisation, as exemplified by Senior+ Clubs and Day Care Centres, appears to be an optimal solution, as they stimulate rather than isolate older people. Although deinstitutionalisation is desirable, as it delays or prevents their admission to full-time care homes, it also faces various barriers (Hebda-Czaplicka, 2023). Alternatives for DPS are a more cost-effective solution, better suited to the needs of older people in the 21st century, however these alternatives remain scarce and expensive. DPS residency remains a necessity for some due to health, economic, or family reasons (Zbyrad, 2023).

Social welfare institutions in Poland which serve people aged 60 and older include various types of establishments. At the end of 2024 there were 2,232 stationary social welfare institutions (401 more than in 2018) (Kamińska-Gawryluk, 2020), including 903 DPS and 680 institutions providing 24-hour care for the elderly among others. In 2024, 9 out of every thousand seniors made use of stationary social welfare institutions. The highest number of people who benefited from such support were in the Opolskie Voivodeship (11 per 1000) and the lowest in the Lubelskie Voivodeship (6 per 1000) (Wyszkowska, 2025).

Table 1. Population of Poland by age in 2024

Age group/administrative unit	Poland	Opolskie Voivodeship	Nysa urban-rural municipality
60 and more	9 978 984	264 558	16 698
Total	37 489 087	930 296	53 336
Percentage	26.6%	28.4%	31.3%

Source: author's own elaboration based on Główny Urząd Statystyczny (2024a, 2024b).

The data in Table 1 show that in the Opolskie Voivodeship, and in particular within the Nysa Municipality (Gmina Nysa), the percentage of the elderly was significantly higher than their already high proportion throughout the country. Moreover, the analysis of the actions taken by the Nysa institutions caring for the elderly appeared to be highly relevant.

To meet the ever-increasing number of elderly people in Poland who require such centres and the difficulties in obtaining funds for these purposes, the Ministry of Family, Labour and Social Policy has been implementing the Senior Programme since 2015, addressed to local government units (Rada Ministrów, 2015; 2016), which is voluntary and concerns all voivodeships. Its aim is to increase the active participation of seniors by developing the infrastructure of the institutions and expanding the number of places, in the form of establishing and equipping these day units for the elderly and supporting operations of the existing ones.

3. Activity Promoting the Mobility of Seniors as a Manifestation of the Implementation of Social Policy Assumptions Using the Example of Social Institutions Operating in Nysa

3.1. A Case Study of Senior+, Senior+ II and Senior+ III Clubs in Nysa

As part of the Senior+ Multiannual Program for the years 2015-2020 and 2021-2025 (Rada Ministrów, 2015; 2016; 2020), there are three clubs operating in the Nysa Municipality: Senior+ Club at Moniuszki 5 Street, Senior+ II Club at Ujejskiego 25 Street and Senior+ III Club at Franciszkańska 9 Street.

The establishment and operation of these centres aims to provide support for seniors in accordance with performance of the Nysa Municipality's own tasks. Pursuant to Resolution No. XIX/312/20 of the Municipal Council in Nysa of 23 January 2020 (Senior+ and Senior+II Clubs) and Resolution No. LI/764/21 of the Municipal Council in Nysa of 29 December 2021 (Senior+ III Club), these clubs

operate within the structure of the Nysa Social Welfare Centre (Ośrodek Pomocy Społecznej w Nysie; the Nysa SWC). The clubs implement objectives and tasks specified in provisions of the Act of 12 March 2004 on Social Welfare and aim to ensure active spending of free time and developing interests of participants. The target group are seniors aged 60+, economically inactive, who live in the Nysa Municipality. Up to 20 people can take part in each club. Attendance is voluntary and free of charge for those whose income does not exceed the amount of established income criterion, however – if it is exceeded – some participants may be also exempt from fees.

Senior+ Club was the first to be established. Establishing and equipping the club was carried out in 2018, and its activity started on 1st October 2018. Renovations applied to the meeting room, activity room, corridor, bathroom equipment for the disabled and a kitchenette. The windows, doors and electrical installation were replaced, new floors were laid, walls and ceilings were painted. The club was furnished with chairs, tables and desks with lamps. Sports equipment and multimedia equipment were purchased.

Table 2. Costs – module 1 of Nysa Senior+ Club in 2018

Type of costs	Overall cost	Of which, from the grant	Of which, from own financial resources, other sources, including contributions and financing of the recipients of the public contract
Establishment costs of the Senior+ Club	**124 785,58 PLN**	**99 828,46 PLN**	**24 957,12 PLN**
Replacement of window joinery	28 556,22 PLN	22 844,98 PLN	5 711,24 PLN
Replacement of door joinery	11 398,48 PLN	9 118,78 PLN	2 279,70 PLN
Sliding acoustic wall installation	26 649,96 PLN	21 319,97 PLN	5 329,99 PLN
Laying the background of the floors	8 864,83 PLN	7 091,86 PLN	1 772,97 PLN
Laying the floors	13 068,90 PLN	10 455,12 PLN	2 613,78 PLN
Carrying out electrical installations	10 857,60 PLN	8 686,08 PLN	2 171,52 PLN
Fit out the bathroom for the disabled	1 799,61 PLN	1 439,69 PLN	359,92 PLN
Painting of walls and ceilings	23 589,98 PLN	18 871,98 PLN	4 718,00 PLN
Costs of equipping the Senior+ Club	**25 000,00 PLN**	**20 000,00 PLN**	**5 000,00 PLN**
Chairs	4 799,95 PLN	3 839,96 PLN	959,99 PLN
Sports equipment	2 500,00 PLN	2 000,00 PLN	500,00 PLN
Desk with a swivel chair	1 000,00 PLN	800,00 PLN	200,00 PLN
Desk lamp	200,00 PLN	160,00 PLN	40,00 PLN
Kitchenette	5 000,00 PLN	4 000,00 PLN	1 000,00 PLN
Computer and multimedia devices	8 999,95 PLN	7 199,96 PLN	1 799,99 PLN
Tables	2 500,10 PLN	2 000,08 PLN	500,02 PLN
Overall cost	**149 785,58 PLN**	**119 828,46 PLN**	**29 957,12 PLN**
Percentage	1.00	0.80	0.20

Source: author's own elaboration based on data obtained from the Nysa Municipality (Rada Miejska w Nysie, 2018).

For establishing and equipping the club, PLN 150,000 was spent, of which PLN 120,000 came from a subsidy which covered 80% of the costs. The largest ratio of establishment costs was construction costs – 80%. Most equipment funds were spent on computer and multimedia equipment – 36% (Table 2).

In carrying out the task in subsequent years, the institution began to function dynamically under module 2. The activity of the club took into account preferences of seniors as regards ways of spending their free time. In 2019, a trip to the Wrocław Theatre and integration events were organised, extensive offer of workshops that aroused new interests, such as singing, photography, film and theatre was ensured. The cost statement for module 2 is presented in Table 3.

Table 3. Costs – module 2 of Nysa Senior+ Club in 2019-2025

Costs of functioning Nysa Senior+ Club in years	Type of costs	Overall cost	Of which, from the grant	Of which, from own financial resources, other sources, including contributions and financing of the recipients of the public contract
2019	Camera – set with tripod	2 663,98 PLN	2 663,98 PLN	–
	Materials for theatre workshops	2 751,51 PLN	2 751,51 PLN	–
	Sound system, including microphones	2 200,00 PLN	2 200,00 PLN	–
	Photography workshops	2 240,00 PLN	2 240,00 PLN	–
	Theatre workshops with elements of social skills training	7 000,00 PLN	7 000,00 PLN	–
	Film workshops	2 240,00 PLN	2 240,00 PLN	–
	Music workshops	2 240,00 PLN	2 240,00 PLN	–
	Refreshments during the workshops	800,36 PLN	800,36 PLN	–
	Trip to Wrocław – Capitol Theatre / transport, tickets, lunch, insurance	2 839,00 PLN	2 839,00 PLN	–
	Integration outings	2 162,50 PLN	2 162,50 PLN	–
	Consultations with stylist and hairdresser	3 000,00 PLN	3 000,00 PLN	–
	Healthy eating – impact on image/lecture	480,00 PLN	480,00 PLN	–
	Organisation of a conference to summarise the project	1 500,00 PLN	1 500,00 PLN	–
	Employee salary	29 990,06 PLN	–	29 990,06 PLN
	Building maintenance costs, operating costs (electricity, water, cleaning, insurance)	29 831,39 PLN	–	29 831,39 PLN
	Overall cost	**91 938,80 PLN**	**32 117,35 PLN**	**59 821,45 PLN**
	Percentage	1.00	0.35	0.65
2020	Employee salary –activity implementation costs	34 320,00 PLN	13 728,00 PLN	20 592,00 PLN
	Employee salary – activity implementation costs	21 769,99 PLN	8 708,00 PLN	13 061,99 PLN
	Employee salary – administrative costs	18 720,00 PLN	7 488,00 PLN	11 232,00 PLN
	Employee salary – administrative costs	18 720,00 PLN	7 488,00 PLN	11 232,00 PLN
	Building maintenance costs, operating costs	22 771,63 PLN	9 108,65 PLN	13 662,98 PLN
	Overall cost	**116 301,62 PLN**	**46 520,65 PLN**	**69 780,97 PLN**
	Percentage	1.00	0.40	0.60
2021	Employee salary – activity implementation costs	43 800,00 PLN	21 900,00 PLN	21 900,00 PLN
	Employee salary – activity implementation costs	9 960,00 PLN	3 000,00 PLN	6 960,00 PLN
	Employee salary – administrative costs	12 000,00 PLN	5 357,70 PLN	6 642,30 PLN
	Employee salary – administrative costs	12 000,00 PLN	5 400,00 PLN	6 600,00 PLN
	Building maintenance costs, operating costs	18 165,81 PLN	6 981,47 PLN	11 184,34 PLN
	Overall cost	**95 925,81 PLN**	**42 639,17 PLN**	**53 286,64 PLN**
	Percentage	1.00	0.44	0.56
2022	Employee salary – activity implementation costs	43 119,96 PLN	21 559,98 PLN	21 559,98 PLN
	Employee salary – activity implementation costs	3 020,04 PLN	1 510,04 PLN	1 510,00 PLN
	Materials needed to carry out the activities	800,04 PLN	400,00 PLN	400,04 PLN
	Employee salary – administrative costs	18 060,00 PLN	9 030,00 PLN	9 030,00 PLN
	Building maintenance costs, operating costs	12 759,96 PLN	6 379,98 PLN	6 379,98 PLN
	Overall cost	**77 760,00 PLN**	**38 880,00 PLN**	**38 880,00 PLN**
	Percentage	1.00	0.50	0.50
2023	Employee salary – activity implementation costs	58 151,04 PLN	29 075,52 PLN	29 075,52 PLN

Costs of functioning Nysa Senior+ Club in years	Type of costs	Overall cost	Of which, from the grant	Of which, from own financial resources, other sources, including contributions and financing of the recipients of the public contract
	Employee salary – activity implementation costs	2 050,00 PLN	500,00 PLN	1 550,00 PLN
	Employee salary – administrative costs	10 721,88 PLN	5 387,94 PLN	5 333,94 PLN
	Building maintenance costs, operating costs	16 500,32 PLN	5 100,04 PLN	11 400,28 PLN
	Telecommunications services	1 473,00 PLN	736,50 PLN	736,50 PLN
	Overall cost	**88 896,24 PLN**	**40 800,00 PLN**	**48 096,24 PLN**
	Percentage	1.00	0.46	0.54
2024	Employee salary – activity implementation costs	65 800,00 PLN	32 900,00 PLN	32 900,00 PLN
	Employee salary – activity implementation costs	11 760,00 PLN	5 880,00 PLN	5 880,00 PLN
	Employee salary – administrative costs	4 800,00 PLN	2 400,00 PLN	2 400,00 PLN
	Overall cost	**82 360,00 PLN**	**41 180,00 PLN**	**41 180,00 PLN**
	Percentage	1.00	0.50	0.50
2025	Employee salary – activity implementation costs	63 087,00 PLN	31 543,50 PLN	31 543,50 PLN
	Employee salary – activity implementation costs	7 200,00 PLN	3 600,00 PLN	3 600,00 PLN
	Employee salary – administrative costs	6 000,00 PLN	3 000,00 PLN	3 000,00 PLN
	Telecommunications services	1 473,00 PLN	736,50 PLN	736,50 PLN
	Overall cost	**77 760,00 PLN**	**38 880,00 PLN**	**38 880,00 PLN**
	Percentage	1.00	0.50	0.50
	Of which, payments and fees from the recipients of the task			530,00 PLN

Source: author's own elaboration based on data obtained from the Nysa SWC (Ośrodek Pomocy Społecznej w Nysie, 2019, 2020, 2021, 2022, 2023, 2024, 2025).

In the period 2019–2025 the total task implementation cost ranged from PLN 77,760 to PLN 116,302, and the amount of funding from PLN 32,117 to PLN 46,521. The entity received the lowest amount of funding in 2019, which accounted for 35% of the total cost of the project. An increasing share in the subsequent years 2020–2025 (respectively 40%, 44%, 50%, 46%, 50%, 50%) resulted from the legal regulations governing the Senior+ Programme, under which the share of funding was increased to 50%, however in 2025 their own contribution also included payments and fees from the project beneficiaries in the amount of PLN 530 (0.7% of the total cost of the project). The largest amount was for personnel costs, amounting to 80%-100% of the total costs, except for the first year, when it reached 33%, and the costs directly related to seniors (35%). The personnel costs included the following activities involving pedagogues and social workers, including memory training classes, group meetings with a psychologist, lectures in the area of senior interest, celebrations of annual state holidays, integration meetings, games and plays, and physical activity.

A year after establishing the first club, in 2019 funding for the next one – Senior+ II Club (module 1) – amounted to PLN 24,000 (Table 4). The scope of activities included equipping the common room, sports room, club room with a library and press publications, furnishing the kitchen, and fitting out Senior+ II Club courtyard.

In Senior+ II Club nearly half (46% of the total cost) represented the purchase of equipment for the club room, including a library and press publications, of which a computer, a monitor, accessories, and a laptop PLN 7,100 (24%). Whereas in Senior+ Club the largest expenditure was also made on computer and multimedia equipment (PLN 9,000), which accounted for 36% of the cost of the equipment.

Table 4. Costs – module 1 of Nysa Senior+ II Club in 2019

Type of costs	Overall cost	Of which, from the grant	Of which, from own financial resources, other sources, including contributions and financing of the recipients of the public contracts
Costs of equipping the Senior+ II Club			
Equipment of the common room: coffee table, wardrobe, shutters	6 472,54 PLN	5 022,54 PLN	1 450,00 PLN
Furnishings of the kitchen room: dishwasher with connection, electric kettle, everyday dishes (cups, glasses, spoons, plates)	2 727,92 PLN	2 727,92 PLN	0,00 PLN
Accessories for the sports room: wall bars + mattress	2 200,00 PLN	2 200,00 PLN	0,00 PLN
Equipment of the club room with a library and press publications: bookcase, corkboard, desk, desk lamp, swivel chair, computer set consisting of a desktop computer with software, monitor and accessories, laptop with software, multifunctional device, projector, projection screen, flipchart board	13 884,27 PLN	13 884,27 PLN	0,00 PLN
Fitting-out of the Senior+ II Club courtyard: outdoor recreation benches	4 800,00 PLN	0,00 PLN	4 800,00 PLN
Overall cost	**30 084,73 PLN**	**23 834,73 PLN**	**6 250,00 PLN**
Percentage	1.00	0.79	0.21

Source: author's own elaboration based on data obtained from the Nysa SWC (Ośrodek Pomocy Społecznej w Nysie, 2019).

Module 2 funding for Senior+ II Club (2020–2025) is shown in Table 5.

Table 5. Cost — module 2 of Nysa Senior+ II Club in 2020-2025

Costs of functioning Nysa Senior+ II Club	Type of costs	Overall cost	Of which, from the grant	Of which, from own financial resources, other sources, including contributions and financing of the recipients of the public contract
2020	Salary of an educational animator	31 200,00 PLN	12 480,00 PLN	18 720,00 PLN
	Salary of a part-time social worker	19 206,00 PLN	7 682,40 PLN	11 523,60 PLN
	Salary of a part-time social worker	18 738,00 PLN	7 495,20 PLN	11 242,80 PLN
	Rental of Senior+ II Club premises – administrative costs	369,00 PLN	147,60 PLN	221,40 PLN
	Overall cost	**69 513,00 PLN**	**27 805,20 PLN**	**41 707,80 PLN**
	Percentage	1.00	0.40	0.60
2021	Employee salary – activity implementation costs	38 760,00 PLN	19 299,96 PLN	19 460,04 PLN
	Employee salary – activity implementation costs	22 920,00 PLN	9 560,00 PLN	13 360,00 PLN
	Employee salary – activity implementation costs	24 120,00 PLN	10 179,51 PLN	13 940,49 PLN
	Refreshments during meetings with seniors	50,00 PLN	0,00 PLN	50,00 PLN
	Rental of Senior+ II Club premises – administrative costs	369,00 PLN	0,00 PLN	369,00 PLN
	Overall cost	**86 219,00 PLN**	**39 039,47 PLN**	**47 179,53 PLN**
	Percentage	1.00	0.45	0.55
2022	Employee salary – activity implementation costs	47 003,83 PLN	23 501,91 PLN	23 501,92 PLN
	Employee salary – activity implementation costs	19 190,64 PLN	9 595,32 PLN	9 595,32 PLN

Costs of functioning Nysa Senior+ II Club	Type of costs	Overall cost	Of which, from the grant	Of which, from own financial resources, other sources, including contributions and financing of the recipients of the public contract
	Salary for a psychologist – activity implementation costs	6 399,36 PLN	3 199,68 PLN	3 199,68 PLN
	Materials needed to implement the activities	800,00 PLN	400,00 PLN	400,00 PLN
	Rental of Senior+ II Club premises – administrative costs	184,44 PLN	0,00 PLN	184,44 PLN
	Overall cost	**73 578,27 PLN**	**36 696,91 PLN**	**36 881,36 PLN**
	Percentage	1.00	0.50	0.50
2023	Employee salary – activity implementation costs	51 114,52 PLN	25 542,10 PLN	25 572,42 PLN
	Employee salary – activity implementation costs	28 903,92 PLN	12 852,00 PLN	16 051,92 PLN
	Salary for a psychologist – activity implementation costs	1 307,76 PLN	653,86 PLN	653,90 PLN
	Materials needed to implement the activities	2 000,00 PLN	500,00 PLN	1 500,00 PLN
	Rental of Senior+ II Club premises – administrative costs	369,00 PLN	183,85 PLN	185,15 PLN
	Overall cost	**83 695,20 PLN**	**39 731,81 PLN**	**43 963,39 PLN**
	Percentage	1.00	0.47	0.53
2024	Employee salary – activity implementation costs	55 170,96 PLN	27 585,48 PLN	27 585,48 PLN
	Employee salary – activity implementation costs	10 191,00 PLN	5 095,50 PLN	5 095,50 PLN
	Salary for a psychologist – activity implementation costs	5 920,00 PLN	2 960,00 PLN	2 960,00 PLN
	salary for a physiotherapist – activity implementation costs	5 920,00 PLN	2 960,00 PLN	2 960,00 PLN
	Rental of Senior+ II Club premises – administrative costs	369,00 PLN	184,50 PLN	184,50 PLN
	Overall cost	**77 570,96 PLN**	**38 785,48 PLN**	**38 785,48 PLN**
	Percentage	1.00	0.50	0.50
2025	Employee salary – activity implementation costs	55 920,00 PLN	27 960,00 PLN	27 960,00 PLN
	Employee salary – activity implementation costs	6 831,00 PLN	3 415,50 PLN	3 415,50 PLN
	Salary for a psychologist – activity implementation costs	3 000,00 PLN	1 500,00 PLN	1 500,00 PLN
	salary for a physiotherapist – activity implementation costs	3 000,00 PLN	1 500,00 PLN	1 500,00 PLN
	Rental of Senior+ II Club premises – administrative costs	369,00 PLN	184,50 PLN	184,50 PLN
	Overall cost	**69 120,00 PLN**	**34 560,00 PLN**	**34 560,00 PLN**
	Percentage	1.00	0.50	0.50

Source: author's own elaboration based on data obtained from the Nysa SWC (Ośrodek Pomocy Społecznej w Nysie, 2020, 2021, 2022, 2023, 2024, 2025).

In the Senior+ II Club in the subsequent years (2020-2025), the total cost of the project ranged between PLN 69–86 thousand, and grant amounts were between PLN 28–39 thousand. The club received the lowest amount of grant funding in 2020, constituting 40% total cost of the project. The growing share in 2021-2025 (respectively 45%, 50%, 47%, 50%, 50%) reflected the legal regulations of the Senior+ Programme regarding the increase in the share of funding to 50%.

Expenditure under module 2 was dominated by personnel costs, ranging from 97.2% to 99.5% of the total costs. Funding was provided for the work an educational animator and social workers, from 2022 psychological care was provided, and starting from 2024 a physical therapist was added to

the staff. The Senior+ Club II through module 2 carried out special events, both historical and cultural, visits to a swimming pool, walks, Nordic walking, inter-generational meetings, intellectual-integration games and museum trips.

In 2021 another Senior+ Club in Nysa was created requiring the following tasks: preparing and painting the walls and ceiling panels, renovating the floors, furnishing the kitchen, and equipping the key areas (common room, cloakroom, office, and bathrooms).

Table 6. Costs — module 1 of Nysa Senior+ III Club in 2021

Type of costs	Overall cost	Of which, from the grant	Of which, from own financial resources, other sources, including contributions and financing of the recipients of the public contract
Establishment costs of the Senior+ III Club	–	–	–
Preparing the rooms: painting the walls, renovating the floors, and/or replacing them	24 934,84 PLN	0,00 PLN	24 934,84 PLN
Costs of equipping the Senior+ III Club	–	–	–
Equipment costs of rooms in accordance with the Senior+ Programme guidelines	97 569,69 PLN	97 569,69 PLN	0,00 PLN
Overall cost	**122 504,53 PLN**	**97 569,69 PLN**	**24 934,84 PLN**
Percentage	1.00	0.80	0.20

Source: author's own elaboration based on data obtained from the Nysa SWC (Ośrodek Pomocy Społecznej w Nysie, 2021).

In the Senior+ III Club, as in the first club, the total cost of the project covered both the setup costs and the purchase of equipment, for which the entire grant was allocated, however for the Senior+ Club initial costs accounted for 83% of the total, whereas for the Senior+ III Club, 80% of funding was allocated to equipment.

Module 2 funding for Senior+ III Club (2022–2025) is shown in Table 7.

Table 7. Costs – module 2 of Nysa Senior+ III Club in 2022–2025

Costs of functioning Nysa Senior+ III Club	Type of costs	Overall cost	Of which, from the grant	Of which, from own financial resources, other sources, including contributions and financing of the recipients of the public contract
2022	Employee salary – activity implementation costs	55 993,13 PLN	27 996,52 PLN	27 996,61 PLN
	Employee salary – activity implementation costs	8 438,52 PLN	4 219,24 PLN	4 219,28 PLN
	Materials needed to implement the activities	800,00 PLN	400,00 PLN	400,00 PLN
	Rental of Senior+ III Club premises – administrative costs	12 000,00 PLN	6 000,00 PLN	6 000,00 PLN
	Overall cost	**77 231,65 PLN**	**38 615,76 PLN**	**38 615,89 PLN**
	Percentage	1.00	0.50	0.50
2023	Employee salary – activity implementation costs	59 961,00 PLN	29 980,50 PLN	29 980,50 PLN
	Employee salary – activity implementation costs	7 369,68 PLN	3 684,82 PLN	3 684,86 PLN
	Materials needed to implement the activities	2 000,00 PLN	500,00 PLN	1 500,00 PLN
	Rental of Senior+ III Club premises – administrative costs	12 000,00 PLN	6 000,00 PLN	6 000,00 PLN
	Maintenance costs (utilities, phone and Internet)	1 253,97 PLN	626,98 PLN	626,99 PLN
	Overall cost	**82 584,65 PLN**	**40 792,30 PLN**	**41 792,35 PLN**
	Percentage	1.00	0.49	0.51

Costs of functioning Nysa Senior+ III Club	Type of costs	Overall cost	Of which, from the grant	Of which, from own financial resources, other sources, including contributions and financing of the recipients of the public contract
2024	Employee salary – activity implementation costs	66 000,00 PLN	33 000,00 PLN	33 000,00 PLN
	Employee salary – activity implementation costs	10 512,00 PLN	5 256,00 PLN	5 256,00 PLN
	Telecommunications services – administrative costs	1 248,00 PLN	624,00 PLN	624,00 PLN
	Overall cost	**77 760,00 PLN**	**38 880,00 PLN**	**38 880,00 PLN**
	Percentage	1.00	0.50	0.50
2025	Employee salary – activity implementation costs	54 720,00 PLN	27 360,00 PLN	27 360,00 PLN
	Employee salary – activity implementation costs	6 000,00 PLN	3 000,00 PLN	3 000,00 PLN
	Rent – administrative costs	8 400,00 PLN	4 200,00 PLN	4 200,00 PLN
	Overall cost	**69 120,00 PLN**	**34 560,00 PLN**	**34 560,00 PLN**
	Percentage	1.00	0.50	0.50

Source: author's own elaboration based on data obtained from the Nysa SWC (Ośrodek Pomocy Społecznej w Nysie, 2022, 2023, 2024, 2025).

The total cost of accomplishing the task in the Senior+ III Club from 2022 to 2025 fluctuated around PLN 69–82.5 thousand, and the grant amounts accounted for half of the project's value and were around PLN 35–41 thousand.

As with the other clubs, personnel costs constituted the majority of expenses within module 2, ranging from 82% to 98% of the total costs. During the project the following activities were carried out: memory training, intergenerational meetings, lectures on topics of interest to seniors, intellectual and social games, celebrations of national and special holidays, physical activities, and social gatherings.

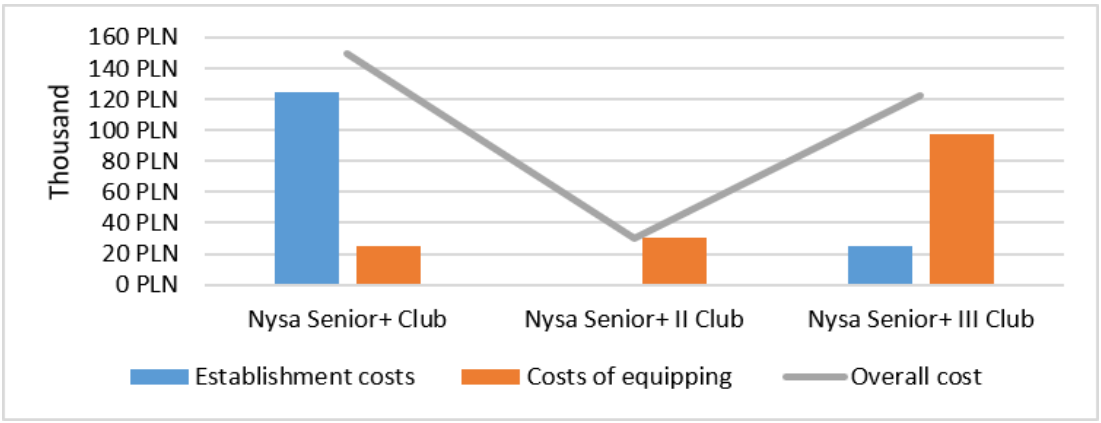


Fig. 1. Total cost of implementing the project within module 1 for Senior+, Senior+ II, and Senior+ III Clubs in Nysa, 2018–2025

Source: author's own elaboration based on data obtained from the Nysa SWC (Ośrodek Pomocy Społecznej w Nysie, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025).

The cost amounts within module 1 varied for each of the Nysa Senior+ Clubs. The highest value of the project (PLN 150,000) was shown by Senior+ Club, where funds were allocated primarily to establish the institution. All the clubs, however, spent funds on equipment, with the largest amount (PLN 98,000) in the Senior+ III Club. In the Senior+ II Club the costs within module 1 accounted exclusively for equipment.

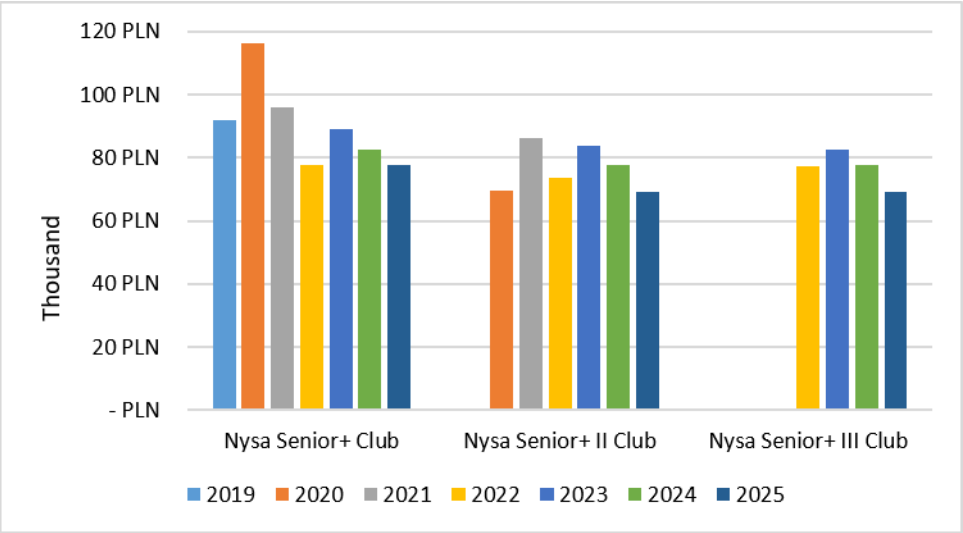


Fig. 2. Total cost of implementing the project within module 2 for Senior+, Senior+ II, and Senior+ III Clubs in Nysa, 2019–2025

Source: author's own elaboration based on data obtained from the Nysa SWC (Ośrodek Pomocy Społecznej w Nysie, 2019, 2020, 2021, 2022, 2023, 2024, 2025).

The total costs within module 2 were definitely more balanced. Although the individual clubs were founded at different times, the first one in 2018, the second one in 2019, and the last one in 2021, in their annually implemented projects within module 2 from 2022 the values were similar, due to consistent regulations (from 2020 the subsidy could not exceed 40% of the overall cost, and from 2021 its share increased to 50%), as well as the fact that the number of places in each club was the same, i.e. 20.

As part of module 1, projects were carried out for the three Nysa Senior+ Clubs totalling PLN 302,000, of which PLN 241,000 from grants, which constituted 80% of the projects' value. The operation of institutions Senior+ within module 2 required a significantly greater commitment of own funds, which from 2021 should constitute at least 50% of the total project. For the operation of the Senior+ Club in 2019–2025, it received in total the grant of PLN 281,000 (45% total cost of the project), the Senior+ II Club in 2020–2025 received PLN 217,000 (47% of the total cost of the project), and the Senior+ III Club in 2022–2025 PLN 153,000 (50% of the total cost of the project). At the same time the level of own resources for these clubs was respectively PLN 350,000, PLN 243,000 and PLN 154,000. Starting from 2019, when the first Senior+ Club started operating, up to 2025, there were three Nysa Senior+ institutions, which were allocated a total of PLN 1.397,000, of which PLN 650,500 were grants, constituting a total of 47% of the total cost. Financing on the basis of the Senior+ Multiannual Programme and through the involvement of the local authorities of the Nysa Municipality, it was possible to implement social policy aims.

3.2. The Case Study of the Nysa Daily Care Centre

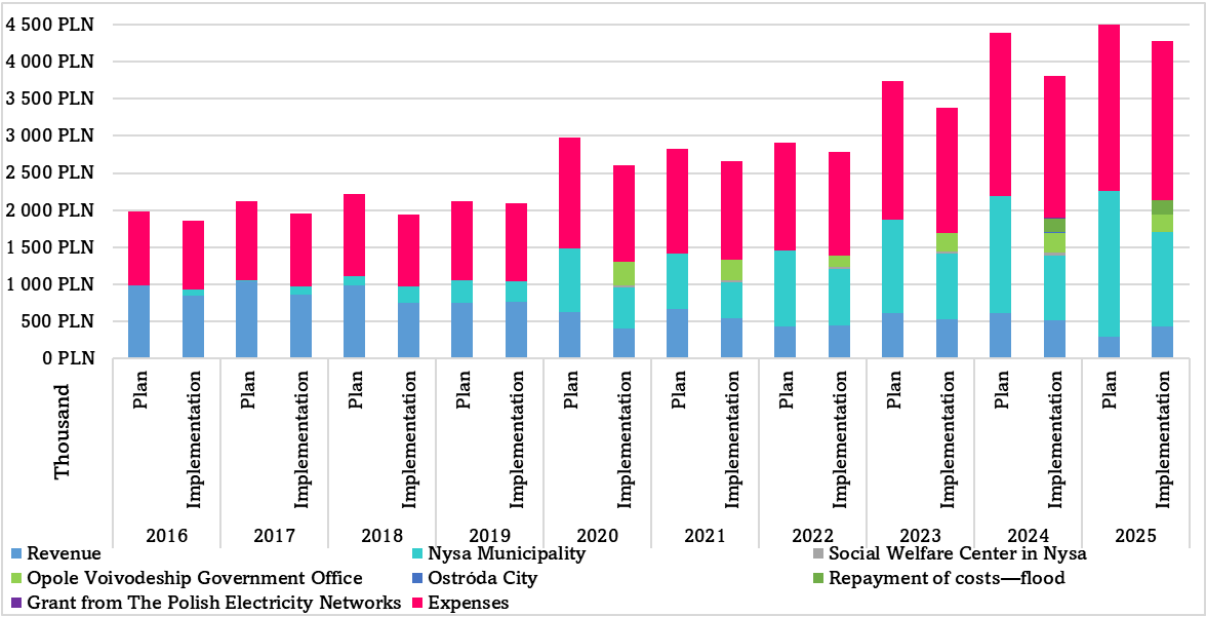
The next entity operating in Nysa – the Jerzy Kozarzewski Nysa Daily Care Centre – is an organisational unit of the Nysa Municipality, a budgetary entity established on the basis of Resolution No. LVIII/726/2002 of the Municipal Council of Nysa dated 29 May 2002. It operates on the basis of the Act of 8 March 1990 on Municipal Self-Government, the Act of 12 March 2004 on Social Assistance, the Act of 27 August 2009 on Public Finance and the above mentioned Resolution of the Municipal Council, as well as the statute of the Nysa DCC. This institution implements financial management according to the regulations specified in the Public Finance Act, based on the annual financial plan approved by the Municipal Council of Nysa (Rada Miejska w Nysie [Nysa City Council], 2018).

The primary function of the Nysa DCC is to support elderly people, in particular to counteract their isolation and marginalisation. The activities organised are tailored to the needs of seniors. The number of people using the centre is shown in Table 8.

Table 8. Number of people using the service Nysa DCC in 2016−2025

Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Number of people	245	255	326	348	168	134	174	185	over 200, of which 164 people regularly	over 250, of which 187 people regularly
Average age	75.25	78	74	78	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Source: author's own elaboration based on data obtained from Nysa DCC (Ośrodek Pomocy Społecznej w Nysie, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025).



	Category/Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Plan	Revenue	983 000 PLN	1 038 000 PLN	981 550 PLN	752 050 PLN	628 050 PLN	661 500 PLN	436 000 PLN	611 000 PLN	614 576 PLN	299 000 PLN
	Nysa Municipality	8 799 PLN	23 387 PLN	125 204 PLN	307 428 PLN	862 216 PLN	751 284 PLN	1 017 081 PLN	1 256 775 PLN	1 580 662 PLN	1 953 482 PLN
	Expenses	991 799 PLN	1 061 387 PLN	1 106 754 PLN	1 059 478 PLN	1 490 266 PLN	1 412 784 PLN	1 453 081 PLN	1 867 775 PLN	2 195 238 PLN	2 252 482 PLN
Implementation	Revenue	842 697 PLN	862 476 PLN	752 598 PLN	770 054 PLN	401 353 PLN	542 711 PLN	439 300 PLN	530 028 PLN	510 980 PLN	431 916 PLN
	Nysa Municipality	86 994 PLN	115 333 PLN	220 607 PLN	273 998 PLN	557 369 PLN	485 203 PLN	770 672 PLN	883 800 PLN	874 192 PLN	1 277 228 PLN
	Social Welfare Center in Nysa					22 575 PLN	33 518 PLN	26 898 PLN	33 320 PLN	39 116 PLN	
	Opole Voivodeship Government Office					324 081 PLN	267 763 PLN	155 062 PLN	240 529 PLN	272 930 PLN	234 500 PLN
	Grant from The Polish Electricity Networks									23 576 PLN	
	Ostróda City									10 000 PLN	
	Repayment of costs – flood									174 772 PLN	194 543 PLN
	Expenses	929 692 PLN	977 809 PLN	973 204 PLN	1 044 053 PLN	1 305 378 PLN	1 329 194 PLN	1 391 932 PLN	1 687 677 PLN	1 906 246 PLN	2 138 187 PLN

Fig. 3. Income and expenditure of the Nysa DCC in 2016-2025.

Source: author's own elaboration based on data obtained from Nysa DCC (Ośrodek Pomocy Społecznej w Nysie, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025).

The Nysa DCC provides a holistic support programme for seniors, combining physical and relaxation exercises, memory training, and thematic workshops with health prevention (e.g. health screening, hygiene consultations). Social and cultural integration is fostered through interest clubs (e.g. poetry, bridge), regional trips, and participation in celebration of historical events. By utilising the local natural infrastructure, such as parks, lakes, and outdoor gyms, the Centre creates conditions conducive to the physical, cognitive, and social engagement of older adults.

The main purpose of the Nysa DCC is to care for the elderly, and activities carried out are aimed at raising funds for them.

In 2016–2025 the Nysa DCC generated revenue representing 86%, 83%, 77%, 102%, 64%, 82%, 101%, 87%, 83% i 144% of the annual plan, respectively. The decrease in the realisation of incomes in relation to the plan in particular years was influenced by ceasing services of some kindergartens or schools, a diminished number of the Nysa SWC residents using lunches, the reduced number of participants and a delay in cooperation with the Nysa Centre for Social Integration. Legislative changes in the functioning of the Nysa Dormitory resulted in stopping to provide meals from 1 May 2017. The appearance on the Nysa market of private enterprises providing catering services to educational institutions has also contributed to the decrease in their income.

In 2020 the lowest budget execution (64%) was due to the closure of the Nysa DCC as a result of the pandemic. In the middle of May 2021, when the restrictions were abolished, the number of people using the meal service increased, which resulted in the revenue target being increased to 82%. In 2023, the failure to meet the revenue plan was due to an approximately 14% decrease in the number of meals prepared for children (fulfilling 87% of the plan). In 2024, income was affected by the September flooding, which resulted in fewer meals served to children and residents than was planned. Furthermore, starting from January 2020, the Nysa DCC took over – pursuant to the Cooperation Agreement between the Nysa DCC and the Nysa SWC – the tasks of providing meals for adults (people under the Nysa SWC), which resulted in higher expenditure, partially covered by grants from The Opole Voivodeship Office and the refund from the Nysa SWC.

To reduce the amount of unrealised revenue, new entities and additional incomes from catering were obtained for children participating in non-residential winter and summer camps, children from kindergartens, the Nysa Dormitory charges, participants of the Nysa Centre for Social Integration and incomes from renting a canteen.

The realisation of the budgetary expenditures plan has been proceeding well. The funds were mainly intended for the salaries of employees, food, energy and the co-organisation of Seniors' Days and activisation of seniors during these years. In 2016, the main entrance with a terrace was renovated at the cost of 12,403 PLN, and in 2019 the roof was repaired (the cost of 5,230 PLN). From 2016 to 2018, the Nysa DCC did not carry out any investment projects. In relation to the 35th anniversary of the Nysa DCC in 2019, additional funds were received from the Nysa Municipality in the amount of 15,000 PLN, for the purchase and installation a garden arbour. In 2020, a vehicle was purchased to transport seniors and deliver meals to children (at the price of PLN 65,000).

Table 9. Revenue and expenditure at the Nysa DCC in 2016–2025

	Realisation	***Percentage***	***Realisation***	***Percentage***	***Realisation***	***Percentage***	***Realisation***	***Percentage***	***Realisation***	***Percentage***
	2016		**2017**		**2018**		**2019**		**2020**	
Revenue	**842 697,32 PLN**		**862 476,20 PLN**		**752 597,61 PLN**		**770 054,44 PLN**		**401 353,14 PLN**	
Proceeds from services § 830	840 908,85 PLN	0.998	862 135,07 PLN	1.000	749 161,80 PLN	0.995	769 744,34 PLN	1.000	400 365,71 PLN	0.998
Proceeds from inheritances, bequests, and donations received § 960										
Proceeds from penalties and damages arising from contracts § 950										
Total Expenses	**929 691,80 PLN**		**977 809,39 PLN**		**973 204,37 PLN**		**1 044 052,51 PLN**		**1 305 378,09 PLN**	
Expenses 85202 Social Welfare Homes	929 691,80 PLN	1.000	977 809,39 PLN	1.000	967 004,37 PLN	0.994	1 042 825,51 PLN	0.999	872 016,31 PLN	0.668

4010 employee salaries	348 699,95 PLN	0.375	386 000,00 PLN	0.395	432 880,98 PLN	0.445	469 558,19 PLN	0.450	383 709,24 PLN	0.294
4040 additional annual salaries	29 263,32 PLN	0.031	29 481,48 PLN	0.030	31 770,85 PLN	0.033	31 583,93 PLN	0.030	32 282,85 PLN	0.025
4110 social security contributions	64 825,56 PLN	0.070	69 130,87 PLN	0.071	75 587,21 PLN	0.078	78 679,02 PLN	0.075	60 397,01 PLN	0.046
4210 material and equipment	28 420,29 PLN	0.031	31 070,07 PLN	0.032	35 142,43 PLN	0.036	30 275,26 PLN	0.029	42 495,76 PLN	0.033
4220 purchase of food products	345 887,38 PLN	0.372	353 088,97 PLN	0.361	281 782,49 PLN	0.290	297 084,18 PLN	0.285	137 567,81 PLN	0.105
4260 purchase of energy	42 340,04 PLN	0.046	45 847,37 PLN	0.047	44 334,78 PLN	0.046	44 828,09 PLN	0.043	37 871,18 PLN	0.029
4300 purchase of other services	15 791,94 PLN	0.017	19 185,42 PLN	0.020	26 807,82 PLN	0.028	22 938,78 PLN	0.022	53 862,43 PLN	0.041
6050 investment purchases							15 000,00 PLN	0.014	65 000,00 PLN	0.050
Expenses 85203 Support centres										
4010 employee salaries DDP										
Expenses 85230 Nutrition assistance									431 841,78 PLN	0.331
4010 employee salaries DDP									125 624,80 PLN	0.096
4220 purchase of food products									126 852,65 PLN	0.097
4300 purchase of other services									145 877,00 PLN	0.112
The Nysa Municipality	86 994,48 PLN	0.094	115 333,19 PLN	0.118	220 606,76 PLN	0.227	273 998,07 PLN	0.262	557 368,67 PLN	0.427
	2021	Percentage	**2022**	Percentage	**2023**	Percentage	**2024**	Percentage	**2025**	Percentage
Revenue	**542 710,79 PLN**		**439 300,15 PLN**		**530 028,28 PLN**		**510 980,05 PLN**		**431 916,03 PLN**	
Proceeds from services § 830	542 027,14 PLN	0.999	437 080,65 PLN	0.995	529 656,28 PLN	0.999	485 231,92 PLN	0.950	237 373,16 PLN	0.550
Proceeds from inheritances, bequests, and donations received § 960							23 576,00 PLN	0.046		
Proceeds from penalties and damages arising from contracts § 950									194 542,87 PLN	0.450
Total Expenses	**1 329 194,38 PLN**		**1 391 932,05 PLN**		**1 687 677,37 PLN**		**1 906 245,63 PLN**		**2 138 187,13 PLN**	
Expenses 85202 Social Welfare Homes	959 334,49 PLN	0.722	1 100 365,05 PLN	0.791	1 260 746,37 PLN	0.747	1 325 754,81 PLN	0.695	1 514 385,61 PLN	0.708
4010 employee salaries	404 711,98 PLN	0.304	575 432,65 PLN	0.413	689 380,66 PLN	0.408	700 191,12 PLN	0.367	864 584,34 PLN	0.404
4040 additional annual salaries	39 894,18 PLN	0.030	44 996,56 PLN	0.032	54 341,08 PLN	0.032	67 901,31 PLN	0.036	77 770,03 PLN	0.036
4110 social security contributions	80 547,63 PLN	0.061	108 741,31 PLN	0.078	134 251,72 PLN	0.080	147 478,23 PLN	0.077	174 984,61 PLN	0.082
4210 material and equipment	43 099,10 PLN	0.032	30 602,74 PLN	0.022	33 687,11 PLN	0.020	44 061,27 PLN	0.023	84 960,10 PLN	0.040
4220 purchase of food products	238 733,31 PLN	0.180	194 227,16 PLN	0.140	188 051,55 PLN	0.111	169 151,50 PLN	0.089	89 227,53 PLN	0.042
4260 purchase of energy	51 640,63 PLN	0.039	57 807,62 PLN	0.042	67 985,43 PLN	0.040	69 838,80 PLN	0.037	70 579,06 PLN	0.033
4300 purchase of other services	54 514,85 PLN	0.041	37 844,92 PLN	0.027	34 845,07 PLN	0.021	52 983,01 PLN	0.028	59 000,23 PLN	0.028
6050 investment purchases										
Expenses 85203 Support centres							89 103,82 PLN	0.047	176 938,12 PLN	0.083
4010 employee salaries DDP							74 799,32 PLN	0.039	148 517,04 PLN	0.069
Expenses 85230 Nutrition assistance	366 859,89 PLN	0.276	286 032,00 PLN	0.205	421 396,00 PLN	0.250	475 237,00 PLN	0.249	438 218,40 PLN	0.205
4010 employee salaries DDP	133 683,42 PLN	0.101	114 301,26 PLN	0.082	166 577,38 PLN	0.099	170 464,46 PLN	0.089	172 850,54 PLN	0.081
4220 purchase of food products	51 915,19 PLN	0.039	34 251,50 PLN	0.025	80 202,86 PLN	0.048	81 867,62 PLN	0.043	65 249,46 PLN	0.031
4300 purchase of other services	151 411,00 PLN	0.114	115 899,00 PLN	0.083	150 436,00 PLN	0.089	197 949,00 PLN	0.104	181 798,40 PLN	0.085
The Nysa Municipality	485 202,50 PLN	0.365	770 671,70 PLN	.0.554	883 799,91 PLN	0.524	874 191,89 PLN	0.459	1 277 228,25 PLN	0.597

Source: author's own elaboration based on data obtained from Nysa DCC (Ośrodek Pomocy Społecznej w Nysie, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025).

Analysing revenues and expenditures in 2016–2024 revealed that the revenues from services (catering) represented almost 100% of all the revenue (95%-99.96%), whilst in 2025 the Nysa DCC received PLN 194,500 as compensation related to the removal of flood damage which occurred in September 2024, constituting 45% of the total revenue. The most significant cost items were personnel costs (37.5%–55.5%) and the purchase of food in 2016−2019 (28.5%–37.2%). However in 2020−2025

(7.2%–21.9%), due to the pandemic the entity was closed from 2020 until the restrictions were removed in 2022, as well as the flood in 2024 which disrupted its previous operations, had a significant impact on the amounts of these expenses. A significant part of the funds came from the Nysa Municipality, which covered 9.4%–59.7% annual expenses, showing an upward trend. Despite the increasing participation of funds from the municipal budget, the Nysa DCC demonstrated great commitment and activity in maintaining the existing and acquiring new sources of income. With this aim, it diversified its range of services offered and reached out to new groups of recipients. In January 2020, the Nysa DCC took on the task of providing meals for adults (those under the Nysa SWC), resulting in higher expenses, for which partial subsidies were obtained from The Opole Voivodeship Office and refund from the Nysa SWC.

Comparing the activities of the entities presented in this article, in the Nysa Senior+ Clubs in 2018−2024 no fees were collected from the participants, however in 2025 fees in the Senior+ Club were just PLN 530, a mere 0.68% of the total cost. Unlike the Nysa DCC, the Senior+ Clubs exclusively focused on the realisation of activities aimed at encouraging seniors to stay active, and not conducting any business activities or obtaining funds from the participants of the offered activities. While these institutions are similar in their role, they differ in terms of funding, the services they offer, and the number of people they serve. In the case of the Nysa DCC, seniors also have the option of using catering services offered by the Nysa DCC which runs this type of operation. Comparing the share of committed funds from the Nysa Municipality, in the case of the clubs, this must be considered in the context of two modules. In module 1 the share stood at 20% of the total cost, and for establishing and equipping the Senior+ Club in 2018 funds allocated were almost PLN 30,000, and PLN 25,000 for the Senior+III Club (established in 2021), whereas for the Senior+II Club the amount of PLN 6,000 was assigned exclusively for its equipment in 2019. Module 2, designed for existing institutions and their day-to-day operations, required in 2017-2020 a minimum of 60% own contribution, which was reduced to 50% as of 2021. Hence, to function correctly, the Senior+ Club was allocated in 2019–2025 PLN 350,000, representing 55.5% of the total cost, the Senior+ II Club in 2020–2025 was allocated PLN 243,000 (53% of the total cost), while the Senior+ III Club in 2022–2025 allocated PLN 154,000 (50% of the total cost). Meanwhile, in 2018-2025, the share of funds from the Nysa Municipality allocated for the functioning of the Nysa DCC was PLN 221,000 (23%), PLN 274,000 (26%), PLN 557,000 (43%), PLN 485,000 (37%), PLN 771,000 (55%), PLN 884,000 (52%), PLN 898,000 (47%) and PLN 1.277,000 (60%), respectively. Taking into account the number of people receiving support, the Nysa DCC (2018-2025) assisted on average 220 people per year, four times more than the three Nysa Senior+ Clubs. It is a positive outcome the that activities of these centres are carried out in various forms and constitute an important pillar of existence and assistance for the elderly.

4. Discussion and Conclusion

Population ageing is a progressive phenomenon in a global context. In Poland and in Europe, older people constitute around one quarter of the population, and the continued deepening of this process (in Poland over the last twenty years the scale of this phenomenon greatly increased, from around 6.5 million people in 2000 to 10 million people in 2024 in their 60s and above), making it a real challenge for the authorities to pursue an appropriate social policy.

Regardless of the specific demographic situation, the state policy solutions introduced, along with the programmes implemented by a number of institutions, are of key importance for counteracting the negative effects of this phenomenon. This requires a multifaceted approach that includes a wide range of efforts to improve the condition and well-being of the elderly in all the spheres. Intellectual activity, mental well-being and strengthening social bonds are important in the prevention of ageing, whilst physical activity is crucial for improving the quality of life and general health, and for reducing high mortality caused by some diseases.

International research shows that physical activity has a positive effect on immune system regulation, reducing the risk of cardiovascular and kidney diseases, and improving physical fitness and overall well--being (Dimitriadis et al., 2025), hence implementing regular physical activity has become a fundamental strategy for counteracting age-related cognitive and physical decline. Regular physical activity improves mental performance in older people, simultaneously benefiting brain function (Dhahbi et al., 2025) and is a highly effective, non-pharmacological method for alleviating the frailty associated with ageing, it helps to maintain independence and provides significant psychological benefits. Fitness environments foster social integration, helping to prevent isolation among seniors and promoting a model of positive ageing (Matusiak & Grabowska, 2026).

Daily Care Centres in Poland and the recently established Senior+ institutions offer various types of activities aimed at older people. Profiled classes are adapted to their preferences. Due to the complex health needs of seniors, physical and recreational activity is carried out with different intensity and frequency, as well as all forms of intellectual and artistic activity, selected according to their preferences, enabling and stimulating the development of their mental and creative potential.

An example of organizations that provide support to older adults in Nysa are the Nysa Daily Care Centre, with over 40 years of tradition, and three newly established Senior+ Clubs, whose activities were the subject of the study. As a result of the analysis, it was observed that the implementation of tasks by the Nysa institutions constitutes a suitable example of organisation and functioning, care and concern for the elderly, as well as inventiveness and understanding of their needs, and meeting their expectations. The study was carried out on the basis of documents and data obtained, and author's own summaries and analyses, which showed that individuals take various measures for 'active ageing'. The Nysa DCC has intensified and rationalised its activities in order to maintain and gain incomes for this purpose and at the same time optimise costs. Thus it pursues a policy that features great creativity and operability to retain existing customers, as well as recognizing the needs of its market, reaching new customers and diversifying the services offered. Compared to Senior+ Clubs, it operates on a much larger scale. Its annual income between 2016 and 2025 is estimated at PLN 401–862 thousand (the lowest value in 2020, i.e. the pandemic), and the share of the Nysa Municipality funding at that time, which ranged from PLN 87,000 to 1.277,000 annually, representing 9% to 60% of the total respective expenditure. The newly established Nysa Senior+ Clubs do not conduct business operations being based on the nationwide Senior+ Multiannual Programme dedicated to the elderly. To establish and equip three Senior+ institutions in Nysa, PLN 241,000 was obtained from grants, with a 20% share of own funds, equivalent to PLN 61,000, whereas PLN 650,000 was received for the operation of the three Nysa Senior+ Clubs, with a 53% share of own funds, the value of PLN 747,000. Both the financing of these clubs from the state budget and the appropriate involvement of local government units make it possible to create and operate invaluable institutions for seniors. Thanks to the funds obtained both from the budget of the local government unit in Nysa, business activities undertaken by the Nysa DCC and the subsidy from the Senior+ programme, it has been possible to implement social policy in the area of activisation of seniors, which constitutes a very important support for them.

The constant increase of the ageing Polish society will heighten doubts as to where funding should be sourced from and whether to focus on institutionalised care homes or rather develop care services in the senior's own home in the form of support in daily living (deinstitutionalisation). Will the financing system for seniors become overburdened due to ever-increasing financial demands, and will deinstitutionalisation alone be sufficient? Will local authorities be able to cope if the scope of tasks entrusted to them were to increase, whilst the financial resources in municipal budgets remain unchanged? Should emphasis be placed on programmes supporting the elderly or on promoting fertility or perhaps both, in order to counteract the negative aspects of an ageing society, bearing in mind that the measure of a great nation is the way it cares for the most vulnerable, and that older people are its roots and represent a priceless asset.

Considering that there is no single institution directly responsible for initiatives aimed at older people, and that these are implemented at national level by various bodies, responsibility for such policies

becomes fragmented, which may give rise to difficulties such a lack of coordination and delayed action, higher costs and communication problems.

The list of questions and concerns is not exhaustive, especially as the phenomenon is intensifying, multiplying them while also bringing new solutions. This opens the field for further discussion on this topic.

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