

POLISH PARENTS' ASSOCIATION OF TADEUSZ KOŚCIUSZKO POLISH SATURDAY SCHOOL IN EALING

Trustees' Report for the Year Ended 31 August 2024

Objectives and Aims

The principal objective of the Charity is to advance the education of children attending the Tadeusz Kościuszko Polish Saturday School in Ealing. This is achieved primarily through the maintenance and development of the school, as well as the provision of educational resources and instruction as needed.

The trustees confirm that they have considered the Charity Commission's guidance on public benefit in their decision-making and activities throughout the year.

Significant Activities

The Charity's core activity remains the delivery of education to children aged 4 to 18, in alignment with a curriculum that prepares students for GCSE and A-level examinations in Polish. In support of this mission, the Charity undertakes fundraising initiatives to ensure a conducive learning environment and adequate resources.

Achievements and Performance

During the year under review, the Charity recorded several notable accomplishments:

- The school achieved the highest national results in both Polish GCSE and A-level examinations.
- Polish cultural heritage was promoted through participation in local events, including the annual Three Kings Procession.
- Local businesses were actively supported through the organisation of Christmas and Easter Fayres.
- A wide range of educational activities were delivered, including themed assemblies, concerts, and poetry competitions, enriching the educational experience for students.

Charitable Activities

- The school's operations rely significantly on the voluntary support of parents and community members, who assist with administrative functions, playground supervision, and fundraising efforts.
- Christmas, Easter, and Summer Fayres were successfully held during the year, collectively raising £6,568.43.

Financial Review

The trustees report no significant concerns regarding the continued operation of the Charity. However, in light of anticipated increases in staff remuneration and an upcoming lease review, the school's fee structure is currently under consideration.

TADEUSZ KOSCIUSZKO POLISH SATURDAY SCHOOL IN EALING

Charity No. 1116993

Trustees' Report and Unaudited Accounts

31 August 2024

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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1116993

Trustees

The following trustees served during the year:

A.M. Choroszczynska

P. Daszynski

K. Hernandez

A. Jaslar

S.K. Klocek

K. Lukasiewicz

W. Olszak

A. Sobania

I. Szyszko

J. Zbrzyzna

Accountants

West London Accounting Limited

8 Royal Parade

London

W5 1ET

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees


Agnieszka Jaslar (Jun 5, 2025 15:44 GMT+1)

A. Jaslar

Trustee

31 August 2024

TADEUSZ KOSCIUSZKO POLISH SATURDAY SCHOOL IN EALING

Statement of Financial Activities

for the year ended 31 August 2024

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	3	29,812	29,812	17,061
Charitable activities	4	189,855	189,855	196,968
Other trading activities	5	24,288	24,288	28,372
Investments	6	2,650	2,650	1,597
Total		246,605	246,605	243,998
Expenditure on:				
Raising funds	7	13,127	13,127	16,540
Charitable activities	8	225,436	225,436	193,056
Total		238,563	238,563	209,596
Net gains on investments		-	-	-
Net income		8,042	8,042	34,402
Transfers between funds		-	-	-
Net income before other gains/(losses)		8,042	8,042	34,402
Other gains and losses				
Net movement in funds		8,042	8,042	34,402
Reconciliation of funds:				
Total funds brought forward		321,296	321,296	286,895
Total funds carried forward		329,338	329,338	321,297

TADEUSZ KOSCIUSZKO POLISH SATURDAY SCHOOL IN EALING

Balance Sheet

at 31 August 2024

Charity No. 1116993

		2024 £	2023 £
Fixed assets			
Tangible assets	11	6,636	-
		<u>6,636</u>	<u>-</u>
Current assets			
Debtors	12	69,559	15,350
Investments	13	74,063	74,063
Cash at bank and in hand		266,804	351,022
		<u>410,426</u>	<u>440,435</u>
Creditors: Amount falling due within one year	14	(87,724)	(119,138)
Net current assets		<u>322,702</u>	<u>321,297</u>
Total assets less current liabilities		<u>329,338</u>	<u>321,297</u>
Net assets excluding pension asset or liability		<u>329,338</u>	<u>321,297</u>
Total net assets		<u><u>329,338</u></u>	<u><u>321,297</u></u>
The funds of the charity			
Restricted funds	15		
Unrestricted funds	15		
General funds		329,338	321,296
		<u>329,338</u>	<u>321,296</u>
Reserves	15		
Total funds		<u><u>329,338</u></u>	<u><u>321,296</u></u>

Approved by the trustees on 31 August 2024

And signed on their behalf by:

Sylvia Klocek

S.K. Klocek

Trustee

31 August 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	17,061	17,061
Charitable activities	196,968	196,968
Other trading activities	28,372	28,372
Investments	1,597	1,597
Total	<u>243,998</u>	<u>243,998</u>
Expenditure on:		
Raising funds	16,540	16,540
Charitable activities	193,056	193,056
Total	<u>209,596</u>	<u>209,596</u>
Net income	<u>34,402</u>	<u>34,402</u>
Net income before other gains/(losses)	34,402	34,402
Other gains and losses:		
Net movement in funds	<u>34,402</u>	<u>34,402</u>
Reconciliation of funds:		
Total funds brought forward	286,895	286,895
Total funds carried forward	<u>321,297</u>	<u>321,297</u>

3 Income from donations and legacies

Unrestricted	Total 2024	Total 2023
£	£	£
29,812	29,812	17,061
<u>29,812</u>	<u>29,812</u>	<u>17,061</u>

4 Income from charitable activities

Unrestricted	Total 2024	Total 2023
£	£	£
189,855	189,855	196,968
<u>189,855</u>	<u>189,855</u>	<u>196,968</u>

5 Income from other trading activities

Unrestricted	Total 2024	Total 2023
£	£	£
24,288	24,288	28,372
<u>24,288</u>	<u>24,288</u>	<u>28,372</u>

6 Income from investments

Unrestricted	Total 2024	Total 2023
£	£	£
2,650	2,650	1,597
<u>2,650</u>	<u>2,650</u>	<u>1,597</u>

7 Expenditure on raising funds

Unrestricted	Total 2024	Total 2023
£	£	£
<i>Costs of generating voluntary income</i>		
13,127	13,127	16,540
<u>13,127</u>	<u>13,127</u>	<u>16,540</u>

8 Expenditure on charitable activities

Unrestricted	Total 2024	Total 2023
£	£	£
<i>Expenditure on charitable activities</i>		
225,436	225,436	192,351
-	-	705
<i>Governance costs</i>		
<u>225,436</u>	<u>225,436</u>	<u>193,056</u>

9 Trustee remuneration and expenses

2024 Number	2023 Number
£	£
Total employee benefits received by trustees	62
62	62

10 Staff costs

No employee received emoluments in excess of £60,000.

11 Tangible fixed assets

	£	£
Cost or revaluation		
Additions	8,092	8,092
At 31 August 2024	<u>8,092</u>	<u>8,092</u>
Depreciation and impairment		
Depreciation charge for the year	1,456	1,456
At 31 August 2024	<u>1,456</u>	<u>1,456</u>
Net book values		
At 31 August 2024	<u>6,636</u>	<u>6,636</u>

12 Debtors

	2024	2023
	£	£
Other debtors	6,149	15,350
Prepayments and accrued income	63,410	-
	<u>69,559</u>	<u>15,350</u>

13 Current asset investments

	2024	2023
	£	£
Unlisted investments	74,063	74,063
	<u>74,063</u>	<u>74,063</u>

14 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	15,315
Other creditors	87,514	103,824
Accruals	210	(1)
	<u>87,724</u>	<u>119,138</u>

15 Movement in funds

	At 1 September 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	321,296	246,605	(238,563)	329,338
Total funds	<u>321,296</u>	<u>246,605</u>	<u>(238,563)</u>	<u>329,338</u>

16 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	6,636	6,636
Net current assets	322,702	322,702
	<u>329,338</u>	<u>329,338</u>

17 Reconciliation of net debt

	At 1 September 2023 £	Cash flows £	At 31 August 2024 £
Cash and cash equivalents	351,022	(84,218)	266,804
	<u>351,022</u>	<u>(84,218)</u>	<u>266,804</u>
Net debt	<u>351,022</u>	<u>(84,218)</u>	<u>266,804</u>

TADEUSZ KOSCIUSZKO POLISH SATURDAY SCHOOL IN EALING

Statement of Cash flows

for the year ended 31 August 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	8,042	34,402
Adjustments for:		
Depreciation of property, plant and equipment	1,456	-
Dividends, interest and rents from investments	(2,650)	(1,597)
Increase in trade and other receivables	(54,209)	(15,350)
(Decrease)/Increase in trade and other payables	(31,414)	119,139
Net cash (used in)/provided by operating activities	<u>(78,775)</u>	<u>136,594</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(8,092)	-
Dividends, interest and rents from investments	2,650	1,597
Net cash (used in)/from investing activities	<u>(5,442)</u>	<u>1,597</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(84,217)	138,191
Cash and cash equivalents at the beginning of the year	351,022	-
Cash and cash equivalents at the end of the year	<u>266,805</u>	<u>138,191</u>
Components of cash and cash equivalents		
Cash and bank balances	266,804	351,022
	<u>266,804</u>	<u>351,022</u>

TADEUSZ KOSCIUSZKO POLISH SATURDAY SCHOOL IN EALING

Detailed Statement of Financial Activities

for the year ended 31 August 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	29,812	29,812	17,061
	<u>29,812</u>	<u>29,812</u>	<u>17,061</u>
Charitable activities	189,855	189,855	196,968
	<u>189,855</u>	<u>189,855</u>	<u>196,968</u>
Other trading activities	24,288	24,288	28,372
	<u>24,288</u>	<u>24,288</u>	<u>28,372</u>
Investments	2,650	2,650	1,597
	<u>2,650</u>	<u>2,650</u>	<u>1,597</u>
Total income and endowments	246,605	246,605	243,998
Expenditure on:			
Costs of generating donations and legacies	13,127	13,127	16,540
	<u>13,127</u>	<u>13,127</u>	<u>16,540</u>
Total of expenditure on raising funds	13,127	13,127	16,540
Charitable activities	225,436	225,436	192,351
	-	-	705
	<u>225,436</u>	<u>225,436</u>	<u>193,056</u>
Total of expenditure on charitable activities	225,436	225,436	193,056
Total expenditure	238,563	238,563	209,596
Net gains on investments	-	-	-
	<u>8,042</u>	<u>8,042</u>	<u>34,402</u>
Net income	8,042	8,042	34,402
Net income before other gains/(losses)	8,042	8,042	34,402
Other Gains	-	-	-
	<u>8,042</u>	<u>8,042</u>	<u>34,402</u>
Net movement in funds	8,042	8,042	34,402
Reconciliation of funds:			

TADEUSZ KOSCIUSZKO POLISH SATURDAY SCHOOL IN EALING
Detailed Statement of Financial Activities

Total funds brought forward	321,296	321,296	286,895
Total funds carried forward	<u>329,338</u>	<u>329,338</u>	<u>321,297</u>

TADEUSZKOSCIUSZKOPOLISHSATURDAYS CHOO LINEALING_UTR_31-08-2024_Accounts 1

Final Audit Report

2025-06-05

Created:	2025-06-05
By:	Sylvia Klocek (sylvia@sylwiaklocek.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA3TPNKbBKNGsQP_bC-IA2E66kSPQ89lpF

"TADEUSZKOSCIUSZKOPOLISHSATURDAYSCHOO LINEALI NG_UTR_31-08-2024_Accounts1" History



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CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

POLISH PARENTS' ASSOCIATION OF TADEUSZ KOSCIUSZKO POLISH
SATURDAYSCHOOL IN EALING

On accounts for the year
ended

31/08/2024

Charity no
(if any)

1116993

Set out on pages

1-15

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended 31/08/2024.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation
of the accounts in accordance with the requirements of the Charities Act
2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out
under section 145 of the 2011 Act and in carrying out my examination, I
have followed the applicable Directions given by the Charity Commission
under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have
come to my attention (other than that disclosed below *) in connection with
the examination which gives me cause to believe that in, any material
respect:

- accounting records were not kept in accordance with section 130 of
the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection
with the examination to which attention should be drawn in order to enable a
proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

04/06/2025

Name:

Piotr Kubalka

Relevant professional
qualification(s) or body
(if any):

ACCA no 0844358

Address:

J Dauman Finance Ltd

40-44 Uxbridge Road, London

W5 2BS

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.