



Association for the Polish Family  
PYZA

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*Annual Report*  
*2023/2024*

## Our Chair of Trustees report

*The past year has been shaped by unprecedented challenges, particularly the cost of living crisis and the ongoing impact of the war in Ukraine. These crises have deeply affected our communities, influencing the way we live, work, learn, and connect with one another. Rising costs of food, energy, and housing have placed immense strain on individuals and families, particularly those from migrant backgrounds who are navigating life in a new country.*

*We recognised the challenges, the Ukrainian Hub has been at the heart of our response, providing essential support to those displaced by the war. From language assistance and employment guidance to emotional support and community-building activities, the Hub has become a vital space where people can find stability and hope.*

*Beyond this, we have continued our wider community support efforts, ensuring that those facing financial hardship can access the resources they need. Whether through food bank distributions, advice services, or outreach programs, we have worked tirelessly to offer practical help and empower individuals to regain control over their lives.*

*As we look ahead, we know there is still much to be done. The challenges remain, but so do the opportunities to work together, support one another, and build a stronger, more resilient community. We are at our best when we collaborate—whether with partners, funders, or volunteers—and we are committed to seizing every opportunity to make a meaningful difference.*

*Together, we can ensure that no one faces these crises alone and that our communities remain supported, empowered, and hopeful for the future.*

*Thank you for your continued trust and support.*

**Kamila Dyczko**

Association for Polish Family PYZA  
Chair

## **1. REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES**

Association for Polish Family PYZA presents the following report and accounts with the independent examiner's report for the financial year ending 05 April 2024.

### **1.1 THE ORGANISATIONAL AND DECISION MAKING STRUCTURE**

#### **Management Committee**

PYZA's trustees for the period 2023/24 were:

Kamila Dyczko Chair  
Andrzej Adameczek Treasures  
Francesca Godding Secretary  
Gillian Naomi Martin

Trustees are elected at the Annual General Meeting. The Management Committee can coopt members.

### **1.2 REGISTERED OFFICE**

#### **Registered Office Address**

66-72 High Street,  
SW19 2BY, Colliers Wood

Operations  
New Horizon Centre  
South Lodge Avenue, CR41LT

#### **CEO**

S Szczepanski

Website [www.polishfamily.org.uk](http://www.polishfamily.org.uk)

### **1.3 CHARITY STATUS & PUBLIC BENEFIT**

Association for Polish Family PYZA is a registered charity (No. 1143505).

The trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission.

### **1.4 ADVISORS AND STAFF**

**CEO:** Slawek Szczepanski

**Family Support:** Aneta Olszewska, Milena Rosa, Maria Tsyhan, Ruslana Sokolovska,

**Ukrainian Hub:** Julia Gorytska, Volodymir Partesa, Tatiana Koklova, Anatolii Poplov

**Accountants:** Toppoint24 Accounting Services Ltd, 74 High Street Colliers Wood, SW19 2BY, London.

**Bankers:** Cooperative Bank

**Partners:**

- Merton Council
- Home Office
- Wimbledon Foundation
- London Community Foundation
- ICB Merton and Wandsworth
- South West London St Georges NHS Trust
- Merton Connected
- Commonsense Development Trust
- WeAreDigital
- Sustainable Merton

## **2. STRUCTURE, GOVERNANCE AND MANAGEMENT**

PYZA's governing document is its Constitution.

The governing body of the Charity is the Management Committee, which comprises of 6 trustee members. Trustees are from voluntary organisations based in, and/or offering a service in Merton, whose membership or area of service is targeted towards Polish community in Merton.

All members of the Management Committee retire together at the end of the Annual General Meeting but are legally entitled to be re-elected or re-appointed.

The Committee receives regular reports on all aspects of PYZA's work and meets formally at least three times a year. A General Purposes Sub-Committee meeting is called at any time to consider urgent matters of business. The main responsibility of the Management Committee is to formulate PYZA's business and strategic plans along with the annual budget and regular financial monitoring.

### **Internal Controls**

The Trustees have overall responsibility for ensuring that PYZA has an appropriate system of controls, and also responsible for ensuring that the funds belonging to the Charity are applied only in furthering the objectives of PYZA. During the year the Management Committee have received regular financial and management reports from the Co-ordinator and an annual review of PYZA's policies and procedures.

## **3. Aim & Objectives**

Association for Polish Family aims are: 'to promote the benefit of the inhabitants of the London Borough of Merton and surrounding area, in particular but not exclusively Polish citizens, by the advancement of education and training and the provision of recreational facilities in the interests of social welfare, financial hardship or social circumstances with the object of improving their conditions of life'.

## 4. General Performance

### Program of Activities

- General advice and support
- Community Fridge
- Children & Family Clubs
- Ukrainian Hub
- Community Champions
- Home Office: EU Settlement Scheme, HMCTS, Windrush Compensation Scheme

### *Activities throughout year*

**Family celebrations** – Easter, Mother's Day, Halloween, Mikolajki, Christmas, Orthodox New Year

**General advice & information** - we provide advice and support in the fields of wellbeing, education, health, social and economic deprivation. We offer a full range of services with the overall aim of preventing the worsening of members' circumstance and to enable selfsufficiency.

**Practical support** – we help to ease some of the stress that our members may experience by offering to undertake tasks that they find difficult for example phone calls, writing letters, help with transport. We also providing access to resources that would otherwise be difficult to access due to language barrier, such as playgroups, children activities and family events.

**Community Fridge** – As the cost of living crisis continues to deepen, the number of people in need of food support is steadily increasing. Every week, we see more individuals and families struggling to afford essentials, making access to food a growing challenge. Despite our best efforts, securing enough food to meet this rising demand remains one of our biggest obstacles.

Our Community Fridge keeps providing free, high-quality food that would otherwise go to waste. This space not only offer vital food support but also create opportunities for people to connect, learn about the environmental impact of food waste, and share skills and knowledge.

Our fridge primarily supports Polish and Eastern European (EE) community members facing financial hardship or crisis, offering food assistance for up to six to eight weeks. However, with demand increasing, we are constantly working to secure additional food supplies to ensure no one is left without essential support.

**Ukrainian Hub** – Continued Support for the Ukrainian Community

Since its establishment, the Ukrainian Hub has been instrumental in providing essential support to Ukrainian refugees in Merton. Our commitment to assisting the Ukrainian

community remains strong, and we are proud to see how well the integration process is progressing.

Through our face-to-face and telephone support services, available four days a week with additional phone assistance on Fridays, we continue to help individuals settle into life in the UK.

A significant milestone this year has been our Silver ESOL programme for people 50+, attending classes twice a week in partnership with. These sessions have had a profound impact, improving language skills and boosting confidence, ultimately helping individuals integrate more effectively into society.

Beyond language learning, our SkillUp programme have played a crucial role in helping refugees find better jobs and opportunities. We are incredibly proud that over 60 individuals have successfully gained employment, a testament to their hard work and determination, as well as the tailored support we provide. By equipping them with the necessary skills and knowledge, we are enabling them to build stable and independent lives in the UK.

Throughout the year, we have also run a weekly programme of activities, fostering social connections and well-being among Ukrainian refugees. These sessions have not only provided a creative outlet but have also strengthened community bonds, demonstrating the power of shared experiences.

We are proud of the ongoing success of the Ukrainian Hub and remain committed to supporting our Ukrainian guests as they continue their journey of rebuilding their lives in the UK. Integration is progressing well, and we will continue working to ensure that every individual has access to the resources, opportunities, and community connections they need to thrive.

### **Health Community Champions – Merton & Wandsworth**

Our commitment to supporting the health and well-being of the Polish and Eastern European (EE) communities continues. Through Champions programme, volunteers from the Polish and EE communities are recruited and trained as Community Champions. These Champions play a vital role in engaging with their communities, raising awareness of health issues, and connecting individuals with local healthcare services and other essential support.

As part of the programme, Champions receive free accredited training in areas such as Understanding Health Improvement and Mental Health First Aid, providing them with valuable knowledge and practical skills. This initiative not only benefits the wider community but also offers Champions the opportunity to develop personally and professionally, gain new experiences, and build confidence—all while making a meaningful impact.

By empowering local volunteers and equipping them with the tools to promote healthier lifestyles and improve access to healthcare, the Community Champions Programme is fostering a stronger, healthier, and more connected community. We are proud to continue this important work and look forward to expanding our efforts to ensure that everyone, regardless of background, has access to the knowledge and resources needed to lead a healthier life.

## **Health Inequalities programme – Merton & Wandsworth** – Bridging Health Inequalities for Eastern European Communities

Our engagement with the Polish and Eastern European (EE) communities continues to progress successfully. We remain committed to running community development activities that facilitate dialogue between the community and health services, ensuring that statutory providers can hear, understand, and respond effectively to the specific health needs of EE residents.

Following the success of our pilot programme, we received strong recommendations and endorsements to continue our engagement, further reinforcing the importance of this work. This initiative provides EE communities with a platform to voice their concerns and priorities regarding healthcare while also allowing healthcare providers to gain a deeper understanding of cultural issues and practices that influence health outcomes.

As we move forward, we will continue to strengthen our efforts to bridge the gap in healthcare inequalities for EE communities. By fostering meaningful conversations, advocating for culturally competent services, and ensuring that health provisions are inclusive and accessible, we are working towards a healthier and more empowered community.

### **Immigration and Digital Support Services**

We continue to support EU/EEA citizens and their family members in navigating post-Brexit immigration requirements through the European Settlement Scheme (EUSS) and the E-Visa Service. On behalf of the Home Office and WeAreDigital, we provide free specialist assistance to ensure individuals can continue living, working, and studying in the UK. The E-Visa Service is a transition from physical residence documents to a fully digital visa system, ensuring smoother access to immigration records and status verification. These services are available Monday to Friday, and appointments must be booked through the Home Office call centre.

In addition to immigration support, we also assist individuals through the HM Court & Tribunal Service (HMCTS) Digital Support Service. This service helps those facing barriers in accessing digital platforms needed to complete online justice-related forms. Many individuals, particularly those without digital confidence or internet access, struggle with online applications for legal processes, tribunals, and court services. Our support ensures they receive equal access to justice by helping them navigate online systems, removing digital barriers, and providing guidance equivalent to that available to those who are digitally proficient.

## **5. Financial review**

The Committee receives quarterly financial reports for the purpose of ensuring that there is proper monitoring and control of finances.

### **5.1 Accounting Policies**



## **Accounting convention**

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the SORP (Statement of Recommended Practice: "Accounting by Charities"), revised in 2005.

## **Incoming resources**

Income resources from grants, donations and contributions represent the amounts receivable in respect of the year. Grant income is deferred where it has been received in the current year, but relates to a project which takes place in the following year.

## **Charitable expenditure**

This relates to expenditure made for the achievement of the objects of the organisation. Expenditure includes an apportionment of staff and office expenses where it is appropriate to do so.

## **Grants**

The charity administers grants on behalf of public bodies or other agencies and is not itself a grant making body.

## **Fixed Assets**

Fixed assets owned by PYZA include IT equipment and a minibus intended for transporting children and older members of the Ukrainian community.

## **Governance costs**

These include all expenditure not directly attributable to the charitable expenditure accounts in the financial statements.

## **Voluntary Help**

A considerable amount of time is expended on the charity's activities which is donated free of charge. It is not possible to quantify the value of time given and accordingly it is neither recorded as donated income nor as an expense in the accounts.

## **Restricted Funds**

Where income has been received with conditions attached, which are more specific than the general objectives of the charity, it is allocated to a restricted fund. Subsequent expenditure of this income is charged to the restricted fund as it is incurred.

## Financial report

The overall budget for our organisation for the financial year 2023 – 2024

	Unrestricted funds £	Restricted funds £	Total funds £	Last year £
<b><u>Incoming resources</u></b>				
Charitable activities	-	366,953	366,953	235,972
Individual donations	-	-	-	12,268
<b>Total income</b>	-	<b>366,953</b>	<b>366,953</b>	<b>248,240</b>
<b><u>Resources expended</u></b>				
Charitable expenditure	-	326,834	326,834	174,580
Asset and investment purchase	-	1,078	1,078	44,550
<b>Total resources expended</b>	-	<b>327,912</b>	<b>327,912</b>	<b>219,130</b>
<b>Net incoming resources</b>	-	<b>39,041</b>	<b>39,041</b>	<b>29,110</b>
Funds brought forward	47,503	80,545	128,048	98,938
Funds carried forward on 5th April 2024	<b>47,503</b>	<b>119,586</b>	<b>167,089</b>	<b>128,048</b>

<b>1. Notes to the financial statements</b> <b>Incoming resources from charitable activities</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	<b>Last year £</b>
<b>Grants received</b>				
Community Fridge	-	12,844	12,844	20,075
Crowdfunding	-	-	-	159
JustGiving	-	-	-	4,853
LB Merton	-	333,879	333,879	88,367
LB Wandsworth	-	-	-	23,250
London Community Foundation	-	984	984	20,080
Merton Giving	-	-	-	24,188
NHS Trust	-	8,645	8,645	39,500
Wimbledon Foundation	-	10,600	10,600	15,500
Sub total	-	366,953	366,953	235,972
<b>2. Notes to the financial statements</b> <b>Individual donations</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	<b>Last year £</b>
Individual Donations	-	-	-	12,268
Sub total	-	-	-	12,268
Total receipts	-	366,953	366,953	248,240

<b>3. Notes to the financial statements</b> <b>Charitable activities - expenditure</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	<b>Last year £</b>
Administration	-	3,035	3,035	3,137
Bike Hut	-	10,751	10,751	-
Community Fridge	-	3,265	3,265	7,765
Community Garden	-	5,057	5,057	-
Insurance	-	3,830	3,830	1,912
Marketing & Publicity	-	691	691	1,153
Office equipment	-	1,797	1,797	4,325
Rent	-	4,296	4,296	-
Contractors / Consultants	-	226,292	226,292	122,674
Ukrainian Hub	-	67,819	67,819	33,614
Sub total	-	326,834	326,834	174,580

<b>4. Notes to the financial statements</b> <b>Asset and investment purchase</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	<b>Last year £</b>
Computer equipment	-	1,078	1,078	-
Minibus	-	-	-	44,550
Sub total	-	1,078	1,078	44,550

Total payments	-	327,912	327,912	219,130
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### Approval

This report, which has been prepared in accordance with the General Direction given by the Charity Commission, has been considered by the Committee and signed by the Chair on its behalf.

A handwritten signature in black ink, appearing to read 'Kamila Dyczko', written over a dotted line.

Kamila Dyczko (Chair, Trustee)

18 January 2025



## Section A

## Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
Income and endowments from:						
Donations and legacies	S01	-	366,953	-	366,953	248,240
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	-	366,953	-	366,953	248,240
<b>Resources expended (Note 6)</b>						
Expenditure on:						
Raising funds	S08	-	327,912	-	327,912	219,130
Charitable activities	S09	-	-	-	-	-
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	-	327,912	-	327,912	219,130
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	-	39,041	-	39,041	29,110
<b>Net income/(expenditure)</b>	S14	-	-	-	-	-
<b>Extraordinary items</b>	S15	-	39,041	-	39,041	29,110
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	-	39,041	-	39,041	29,110
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	47,503	80,545	-	128,048	98,938
<b>Total funds carried forward</b>	S22	47,503	119,586	-	167,089	128,048



## Section B

## Balance sheet

Guidance Notes

### Fixed assets

Intangible assets	(Note 15)
Tangible assets	(Note 14)
Heritage assets	(Note 16)
Investments	(Note 17)
<b>Total fixed assets</b>	

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
B01	-	-	-	-	-
B02	-	27,840	-	27,840	36,694
B03	-	-	-	-	-
B04	-	-	-	-	-
B05	-	27,840	-	27,840	36,694

### Current assets

Stocks	(Note 18)
Debtors	(Note 19)
Investments	(Note 17.4)
Cash at bank and in hand	(Note 24)
<b>Total current assets</b>	

B06	-	-	-	-	-
B07	-	-	-	-	-
B08	-	-	-	-	-
B09	47,503	119,586	-	167,089	128,048
B10	47,503	119,586	-	167,089	128,048

Creditors: amounts falling due within one year (Note 20)

B11	-	-	-	-	-
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**Net current assets/(liabilities)**

B12	47,503	119,586	-	167,089	128,048
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**Total assets less current liabilities**

B13	47,503	147,426	-	194,929	164,742
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Creditors: amounts falling due after one year (Note 20)

B14	-	-	-	-	-
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Provisions for liabilities

B15	-	-	-	-	-
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**Total net assets or liabilities**

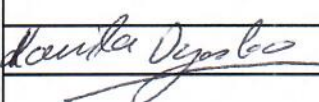
B16	47,503	147,426	-	194,929	164,742
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### Funds of the Charity

Endowment funds	(Note 27)
Restricted income funds	(Note 27)
Unrestricted funds	
Revaluation reserve	
<b>Total funds</b>	

B17	-	-	-	-	-
B18		194,929		194,929	164,742
B19	-		-	-	-
B20				-	-
B21	-	194,929	-	194,929	164,742

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	KAMILA DYCKO	18/01/2025

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* ☒ the 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 with\* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

☒

\* -Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*

☒

No\*

\* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*

☒

No\*

\* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*

☒

No\*

\* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	



## Note 2

## Accounting policies

Please complete this note when first reporting under FRS102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

## 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

No change

### Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £	
Fund balances as previously stated	98,938	128,048	
Adjustments:	682	36,694	the net value of fixed assets
Fund balance as restated	99,620	164,742	

### Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	-
Adjustments:	-
Previous period net income/(expenditure) as restated	-

## Note 2

## Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>



<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	£1,000		
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
	✓	

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

[illegible]



## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>						
<b>Donations and legacies:</b>	Community Fridge	-	12,844	-	12,844	20,075
	Crowdfunding	-	-	-	-	159
	JustGiving	-	-	-	-	4,853
	LB Merton	-	333,879	-	333,879	88,367
	LB Wandsworth	-	-	-	-	23,250
	London Community Foundation	-	984	-	984	20,080
	Merton Giving	-	-	-	-	24,188
	NHS Trust	-	8,645	-	8,645	39,500
	Wimbledon Foundation	-	10,600	-	10,600	15,500
	Individual Donations	-	-	-	-	12,268
<b>Total</b>		-	366,953	-	366,953	248,240
<b>Charitable activities:</b>		-	-	-	-	-
Other		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Other		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
<b>Income from investments:</b>		-	-	-	-	-
Interest income		-	-	-	-	-
Dividend income		-	-	-	-	-
Rental and leasing income		-	-	-	-	-
Other		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
<b>Other:</b>		-	-	-	-	-
Conversion of endowment funds into income		-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use		-	-	-	-	-
Gain on disposal of a programme related investment		-	-	-	-	-
Royalties from the exploitation of intellectual property rights		-	-	-	-	-
Other		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
<b>TOTAL INCOME</b>		-	366,953	-	366,953	248,240

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

## Section C

## Notes to the accounts

(cont)

## Note 4

## Analysis of receipts of government grants

	Description	This year £
LB Merton	Advice and information / Ukrainian Hub	333,879
		-
Other		-
		-
	<b>Total</b>	<b>333,879</b>

	Description	Last year £
LB Merton	Advice and information	88,367
LB Wandsworth	Health & Wellbeing	23,250
		-
Other		-
		-
	<b>Total</b>	<b>111,617</b>

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

This year	Last year
Not applicable	Not applicable

*Please give details of other forms of government assistance from which the charity has directly benefited.*

This year	Last year
Not applicable	Not applicable



## Section C

## Notes to the accounts

(cont)

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Administration	-	3,035	-	3,035	-	3,137	-	3,137
Bike Hut	-	10,751	-	10,751	-	-	-	-
Community Fridge	-	3,265	-	3,265	-	7,765	-	7,765
Community Garden	-	5,057	-	5,057	-	-	-	-
Insurance	-	3,830	-	3,830	-	1,912	-	1,912
Marketing & Publicity	-	691	-	691	-	1,153	-	1,153
Office equipment	-	1,797	-	1,797	-	4,325	-	4,325
Rent	-	4,296	-	4,296	-	-	-	-
Staff costs	-	226,292	-	226,292	-	122,674	-	122,674
Ukrainian Hub	-	67,819	-	67,819	-	33,614	-	33,614
<b>Total expenditure on raising funds</b>	-	326,834	-	326,834	-	174,580	-	174,580
<b>Expenditure on charitable activities:</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	-	-	-	-	-	-	-	-
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
Assets purchases, computer	-	1,078	-	1,078	-	-	-	-
Assets purchases, minibus	-	-	-	-	-	44,550	-	44,550
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	1,078	-	1,078	-	44,550	-	44,550
<b>TOTAL EXPENDITURE</b>	-	327,912	-	327,912	-	219,130	-	219,130

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

## Section C

## Notes to the accounts

(cont)

### Note 14

### Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

#### 14.1 Cost or valuation

At the beginning of the year

Additions

Revaluations

Disposals

Transfers \*

At end of the year

Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
£	£	£	£	£
-	-	44,550	1,860	46,410
-	-	-	1,078	1,078
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	44,550	2,938	47,488

#### 14.2 Depreciation and impairments

\*\*Basis

\*\* Rate

Straight Line	Straight Line	Straight Line	Straight Line	Straight Line
20%	20%	20%	20%	20%

At beginning of the year

Disposals

Depreciation

Impairment

Transfers\*

At end of the year

-	-	8,910	806	9,716
-	-	-	-	-
-	-	8,910	1,022	9,932
-	-	-	-	-
-	-	-	-	-
-	-	17,820	1,828	19,648

#### 14.3 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

-	-	35,640	1,054	36,694
-	-	26,730	1,110	27,840



#### 14.4 Impairment

***This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

***Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

#### 14.5 Revaluation

***If an accounting policy of revaluation is adopted, please provide:***

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***the methods applied and significant assumptions***

***the carrying amount that would have been recognised had the assets been carried under the cost model.***

This year	Last year
-	-

#### 14.6 Other disclosures

***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***

***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***

***(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.***

This year	Last year
£	£
-	-
-	-

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

## Section C

## Notes to the accounts

(cont)

## Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)  
 Short term deposits  
 Cash at bank and on hand  
 Other  
 Total

This year £	Last year £
-	-
-	-
167,089	128,048
-	-
167,089	128,048

## Section C

### Notes to the accounts

(cont)

#### Note 27

##### Charity funds

#### 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Community Fridge	R	Community Fridge	-	12,844	-	-	-	-
LB Merton	R	Advice and information / Ukrainian Hub	107,938	333,879	-	-	-	144,488
London Community Foundation	R	Cost of living crisis	-	984	-	-	-	-
NHS Trust	R	Inequalities programme	20,110	8,645	-	-	-	20,355
Wimbledon Foundation	R	Cost of living crisis	-	10,600	-	-	-	3,323
LB Merton	R	Ukrainian Hub / Fixed assets net value	36,694	-	-	-	-	26,762
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funds</b>			<b>164,742</b>	<b>366,953</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,929</b>



## **Independent Examiner's Report to the Trustees of the Association for Polish Family PYZA**

I report to the trustees on my examination of the accounts of Association for Polish Family PYZA for the year ended 5 April 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

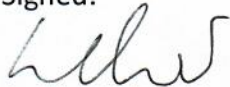
### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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

Signed:



Name:

PAWEŁ LACHOWSKI

**AMELIA (GB) LTD**

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LONDON, SW19 2BY

31 January 2025