

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

England & Wales · Charity number 1155288

Details

Other names PSA UK

Status Registered

Legal form Charitable company

Company number [08352009](#)

Registered 2014-01-10

Register [View on the Charity Commission register](#)

Contact

Address Zhp
23-31 Beavor Lane
London
W6 9AR

Phone 07826333641

Email admin@zhpwb.org.uk

Website <http://www.zhpwb.org.uk/>

Activities

Objects: TO PROMOTE THE PHYSICAL, MENTAL AND SPIRITUAL DEVELOPMENT OF POLISH YOUTH IN THE UNITED KINGDOM BY SCOUTING AN GUIDING METHODS AND IN ACCORDANCE WITH THE PRINCIPLES AND TRADITIONS OF THE SCOUT AND GUIDE MOVEMENTS.

Activities: The Charity runs scouting and guiding activities for Polish youth in the UK from age 5 to 21 years of age. Through such activities the aim is to provide an exciting and challenging programme for young people and to assist school and family in developing mentally strong, self sufficient, intelligent youngsters ready to take on leadership roles in the general community.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** Children/young People

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£320,444	£241,345	-	-
2023-12-31	£488,652	£209,706	-	-
2022-12-31	£787,299	£225,865	£2,529,547	2
2021-12-31	£207,133	£149,721	-	-
2020-12-31	£207,205	£163,347	-	-

Trustees

Name	Role	Appointed
Dorota Matuszewska	Chair	2018-11-20
Dawid Pastwik		2024-12-01
Dorothy Zasadzka		2018-11-20
Irena Sobolewska		2020-10-10
Jan Minor		2016-11-06
Krzysztof Jakubowski		2016-10-16
Marcelina Ewa Bielawska-Mieloszyk		2024-12-01
Rosalie Zofia Edmond		2023-07-22
Teresa Barbara Ciecierska		2022-11-01

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

England & Wales - Charity number 1155288

Accounts

Charity Registration (England & Wales) No. 1155288

Charity Registration (Scotland) No. SC045348

Company Registration No. 08352009 (England and Wales)

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

**(INCORPORATING THE COMMISSIONS, MANAGEMENT BOARD,
2 ACTIVITY CENTRES AND THE ST BRIAVELS PROJECT)**

FOR THE YEAR ENDED 31 DECEMBER 2024

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

D Matuszewska
ME Bielawska-Mieloszyk (appointed 6/10/2024)
TB Ciecierska
RZ Edmond
KA Jakubowski
J Minor
D Pastwik (appointed 6/10/2024)
IZ Sobolewska
DE Zasadzka

Chair of Trustees

AB Szwagrzak until 6/10/2024
D Matuszewska since 6/10/2024

Charity number (England & Wales) 1155288

Charity number (Scotland) SC045348

Company number 08352009

Registered office

23-31 Beavor Lane
London
W6 9AR

Auditors

Kendall Wadley LLP
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Website <https://www.zhpwb.org.uk>

Bankers

Barclays Bank plc
Leicester
LE87 2BB

Lloyds Bank plc
Weybridge
CM1 1JS

Lloyds Bank plc
Sheldon
B26 3JW

HSBC Bank plc
Bury
BL9 0AN

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Trustees' report	1 - 11
Statement of Trustees' responsibilities	12
Independent auditor's report	13 - 15
Statement of financial activities	16 - 17
Balance sheet	18
Statement of cash flows	19
Notes to the accounts	20 - 34

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report and accounts for the year ended 31 December 2024. The report includes those matters required to be referred to in a directors report.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Objectives and activities

The Objectives of the Polish Scouting Association (UK Region) Limited (PSA UK Region)

PSA UK Region as set out in the Articles of Association are to promote the physical, mental, and spiritual development of Polish youth in the United Kingdom by Scouting and Guiding methods in accordance with the principles and traditions of the Scout and Guide Movements.

Explanation of the Charity Aims:

The PSA UK Region is a charity with educational aims based on ideological principles contained in the Polish Scouting Promise and Law and on Christian ethics. The Constitution and General Policies and Regulations offer young people an opportunity to develop themselves to be courageous, upright and committed to service, to follow a path of self-improvement and build a better world in which to live. The Scout Method is based on the principles of interaction between young people and adults, to learn through experience, gain new skills, take responsibility for their own thoughts and actions, work in groups, take increased responsibility for others and make and live out their Scout Promise. As Polish Scouting was established in the UK in the post-World War II era within Polish communities forming Catholic parishes; the faith part of our programme is principally but not exclusively underpinned by the Catholic faith. These aims continue with the influx of new Polish emigres to established but until recently dormant communities such as Edinburgh in Scotland but also as new Polish communities are formed for example in Aberdeen, Glasgow, Motherwell and Perth in Scotland and also across England in Southampton, Carlisle, and Liverpool. The main objectives of PSA UK Region activities during the period were:

- To provide opportunities for young people to develop their mental, physical, and scouting abilities, through the Polish Scouting Association.
- To govern the Charity according to the Articles of Association while maintaining the general principles of Polish Scouting.
- To provide opportunities for members and participants to learn about the culture and history of Poland.
- To further develop the commercially sustainable use of Wood House the new building built in phase 2 in the St Briavels Activity Centre opened late 2019.
- To continue the fundraising for phase 3 of the St Briavels Project, whilst continuing the renovation work of the White House
- To continue to support Fenton Activity Centre.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Explanation of the Charity Strategies for achieving its stated objectives:

1. PSA UK Region is divided into four commissions delivering outreach work: the Boy Scout Commission, Girl Guide Commission, Senior Scouts and Friends of Polish Scouting.
2. The outreach work is location based in 146 scouting units across England and Scotland. The programme of scouting and guiding activities is offered through weekly meetings, regular outings, weekend trips, hikes, and annual two/three-week summer camps.
3. The Regional Commissions direct the work of the districts and units and support their outreach work.
4. The UK Boy Scout and Girl Guide Commissions run regular training programmes throughout the year for young and mature leaders. This is done at Commission level for unit leaders, scout leaders and guiders and on a Regional level for patrol leaders. The success of the training programmes continues to result in a wider and more varied scouting programme being offered to young people as well as supporting the establishment of new units throughout the UK. Safeguarding training is now only delivered by video conferencing online training. The in house First Aid training program now has six trained trainers.
5. The Trustees refer to the Articles of Association as well as the Polish Scouting Constitution and General Policies and Regulations to secure governance of PSA UK Region. The Trustees also ensure that specific policies are in place (e.g. Safeguarding, Health & Safety, Risk Assessment, Data Protection, GDPR etc) in accordance with the law and best practice in the UK.
6. Fundraising has continued to support the modernisation and redevelopment of our Activity Centre in the Wye Valley. So far well over £2m has been raised. Following the completion of phase 2 in 2019 (the new accommodation building), Work on the 3rd phase commenced (refurbishment of the original White House) in 2022. Phase 3 has been helped by funding totalling £422,000 from the Polish Government Ministry of Polish Foreign Affairs (Ministerstwo Spraw Zagranicznych - MSZ) and £200,000 from private donors. Due to limited funds, only the installation of the ground source heating was completed in 2024. Work will recommence in 2025, in smaller phases as funds are available.
7. The 10th International Jamboree was held in Raven Knob, North Carolina USA and was attended by 123 from the Scouts, 123 Guides and 8 Friends of Scouting Commissions. Many fundraising events were organised by Friends of Scouting as well as guides and scouts to provide financial support for those attending.

Statement of Public Benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The PSA UK Region exists to serve the community by providing programmes of activities which promote scouting and guiding principles and prepare young people to be of value to both Poland as the country of their roots and to be worthwhile citizens in the community in which they live in the United Kingdom. Most of our units operate in urban and inner-city areas with participants coming mainly from migrant families. However a large but decreasing minority are also children of second or third generation Poles born here.

The PSA UK Region offers access to its Activity Centres at St Briavels and Fenton to a variety of communities, especially ones providing programmes of development, support and experience for young people, such as schools, other youth organisations and sports clubs.

Significant activities

The following are details of significant activities that contribute to the achievement of the stated objectives:

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

The Rolling Programme of Activities:

Each age group within Polish Scouting i.e. rainbow brownies and beavers, cubs/brownies, scouts/guides, venture scouts/ranger guides, has a well-established programme of activities which is based on learning, an outdoor lifestyle and the gaining of new skills through experience. Each age group has a set of targets to achieve each year. Young people gain skills badges and grades dependent on their level of participation and interests. These targets are achieved through activities mainly at weekly meetings, weekend trips, day trips, and summer camps. Each unit offers these activities on a regular basis and encourages young people to take their own initiative when gaining skills badges.

The scouting and guiding programmes emphasise service to the community and regular activities take place where members can help others. Participation in Polish cultural and historical events also play a significant part in the Polish Scouting programme, with all units regularly taking part in events to mark historical and cultural anniversaries. The programme of activities extends across England and Scotland, such as the annual Katyn Martyrs remembrance event in Gunnersbury Cemetery in London every April, the Polish Airmen's Celebration in September 2024 and the re-dedication of the Polish Armed Services monument at the National Arboretum in autumn 2024. 2024 was the 80th anniversary of the battle of Monte Cassino and the Warsaw Uprising. Guides and scouts attended the commemorations in Monte Cassino in May and Warsaw in August 2024.

Under the guidance of the Commissions, all units continued participating in activities within their local communities and participating in events which highlighted Polish history in the wider community. The history programme also extended to other significant 20th & 21st century anniversaries in Polish history.

Redevelopment of the St Briavels Activity Centre:

The main building of this Activity Centre, known as the White House, has been closed since January 2013 for Health and Safety reasons. The Association put forward plans to redevelop the Activity Centre, which were approved by the Forest of Dean District Council, in December 2014. In 2015 the Trustees appointed a Project Manager who was responsible for the tender process to select architects and contractors and for the delivery of the project.

Phase 1 of the project was the conversion of the former Coach House into warden accommodation which was completed in early 2016. A site warden was employed from March 2016 until July 2024. These premises are now used as an office and visitor accommodation.

Phase 2 of the project covered the construction of a new, purpose-built accommodation and activity building (Wood House) and was completed in three sub-phases in line with the inflow of funds. The building was completed and handed over and opened in late summer 2019. The house was fully booked every weekend and several weekdays in 2024, and is currently booked for most weekends and several weekdays in 2025. This investment created unique facilities, which are available to a variety of scouting and youth groups, especially from inner city areas, who come to explore the Wye Valley and its surroundings, an area of outstanding natural beauty.

In addition to indoor accommodation the site also has a number of camping fields.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

St Briavels Fund: Continuation of Phase 3:

In early 2024 the refurbishment of the White House stopped as further funds were not available. All major structural work including all of the internal walls, floors, and external walls and roofs and windows were fully completed and the house was sealed to the elements. In 2024 the ground source heating was installed, reducing the cost of overwinter heating. Refurbishment will continue in 2025, as more funds are available.

A new fundraising committee was established in October 2024, to raise funds for both activity centres. This involved further increased use of social media such as Facebook and Instagram to showcase our work and a search for further funding and donations. A wide range of funding opportunities were considered and a plan created by the end of 2024 including encouraging groups and individuals to buy a virtual brick for £500 to be displayed on an image of the house.

Policy Review:

The Trustees updated the following policies in 2024:

- GDPR and Data Protection
- PSA Policies and Procedures

The PSA UK Region is registered with the Information Commissioners Office.

Volunteer contribution:

Volunteers are essential to the work of the Charity, they organise and run all units and activities, and they mentor young leaders. All leaders and officers in the Regions and Commissions are volunteers. On a regular weekly basis, there are usually 200 registered volunteer scout and guide instructors who lead our activities. It is estimated that these volunteers provide a minimum 3 hours of volunteer time per week. Over one year this amounts to over 20,300 volunteer hours. This calculation does not take into account other volunteer adults in Polish Scouting and young leaders who have not yet achieved the scout/guide leader qualification or the value added by over 254 registered Friends of Polish Scouting and activity centre volunteers. Of these 188 registered Scout and Guide instructors, some instructors do not run activities instead they actively support and facilitate the younger leaders.

The Trustees and members of the PSA UK Region National Council are also volunteer Scout and Guide instructors. The Charity is very fortunate in that its volunteers see their contribution as an integral part of the Association's work and the value added into the lives of 2,445 young participants.

In all the activities undertaken by the Charity the Trustees are very grateful for the support of volunteer helpers without whose assistance the Charity could not carry out the important work it currently does among young people of Polish origin in the UK. Units are based in inner cities and much of the work is centred on children and some young people from disadvantaged backgrounds.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Charitable activities which explain the performance achieved against objectives are:

General Performance:

The Boy Scout Commission and Girl Guide Commission are further divided into regions, districts and units. Regional Commissions oversee the work of all the districts and units in their Region. Great emphasis is placed on leader training and both Commissions have seen a steady year on year increase in training course attendance. Over 200 participants attended senior leader training run by the Commissions, while the Regions also run their own patrol leader training. Training in safeguarding continued in 2024 run via video conferencing, these also included three L1 and four L2 Safeguarding Courses. Training in First Aid is led by six professionally trained Instructors, in 2024 13 courses were delivered training to 142 individuals.

Residential events in the UK and abroad:

These events are a vital part of the scouting programme.

There were 7 summer Scout camps, 6 UK Venture Scouts camps, 6 foreign Scout camps. There were 3 summer Guide camps, 6 Cub and Brownie summer camps and 1 Brownie camp and 25 mini Cub and Brownie camps.

245 members went to the 10th International Jamboree held in Raven Knob, North Carolina, USA.

There were also numerous weekend camps and other events held throughout the year by both Commissions.

Financial review

The financial results of Polish Scouting in the UK were consolidated within company number 00405814 Polish Scouting Association (International) Limited (PSA International) until 2014. The PSA UK Region accounts have operated independently of PSA International as of 1 January 2015.

A summary of the year's results can be found on page 16 of this report. Activities show total income of £320,444 (2023: £488,652) and expenditure of £241,345 (2023: £209,706).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 24 and 30 month's expenditures. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees believe they have secure funding for the future commitments and activities of the charity in the coming year. The membership of the charity has remained buoyant throughout the 2024 year and does not pose uncertainty to its financial sustainability. The trustees are confident that the activities will continue to increase during 2024/25 and foresee an opportunity to be even stronger, with a steady and continued growth in membership due to a public desire to make use of the camp facilities in the UK by families of Polish origin.

The trustees have reviewed the forecast future performance of the charity and have prepared a cash flow forecast for 12 months from the date of approval of these financial statements. Taking into account the charity's ongoing response to the cost of living crisis outlined above, the trustees consider it has sufficient cash reserves to continue its activities. Accordingly, the trustees continue to adopt the going concern basis in preparing the charity's accounts.

At 31 December 2024, total funds amounted to £2,887,592 (2023 £2,808,493), of this amount unrestricted funds totalled £119,207 (2023 £373,457), designated funds of £2,756,727 (2023 £2,435,036) and restricted funds of £11,658 (2023 £nil).

Of the unrestricted funds £nil (2023 £243,254) is represented by tangible fixed assets leaving £119,207 (2023 £130,203) as freely available reserves.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Principal sources of income

PSA UK Region operates on subscriptions received from members and charitable donations. Earnings from lettings and donations support the activity centres and the work of the charity. Fundraising in connection with the St Briavels Fund is shown as restricted funds in the accounts of PSA UK Region as this is exclusively to support the three Phase refurbishment project. PSA UK Region is registered with HMRC to collect donations under the Gift Aid Scheme.

Risk management

The Charity has considered risk management in a number of key areas, identifying the potential risk, possible impact, and action required to mitigate the risk in question.

1. **Human Resources:** The Trustees take into consideration, that units can only operate in locations where there are adequate and appropriate adult resources to run scouting activities following our guidelines, rules and regulations. Young leaders are always encouraged to take ownership of units under the mentorship of experienced scout and guide leaders. There is a reputational risk associated with how leaders represent the charity and this is closely monitored through a well-established organisational structure. The charity currently does not have any employees. The St Briavels Activity Centre Caretaker left employment in July 2024.
2. **Safeguarding:** The Trustees have a nominated Safeguarding and Child Protection Officer who is supported by nominated officers in the Commissions. Adults working in Polish Scouting undergo criminal records checks (DBS England – PVG Scotland) and child protection training (L1 and L2 Safeguarding). This work is supported in the regions and districts. Guidelines and instructions are regularly issued to units and during leadership training. Adults new to PSA UK Region undergo a rigorous process of application, reference checks, criminal records checks and induction training. Trustees regularly review a broad spectrum of issues around safeguarding members, volunteers and participants of PSA UK Region.
3. **Health and Safety:** A trustee and board member is the designated person responsible for Health and Safety. The activity centres have regular health and safety and fire inspections. The Commissions follow the policies of the PSA UK Region National Executive Council in implementing Health & Safety in the activities of all units.
4. **Property:** There are two activity centres:
 1. St Briavels Activity Centre is a freehold property in the Wye Valley, purchased in 1962 as a direct result of donations made by scouts, guides and the Polish Community in the UK. St Briavels Activity Centre is still undergoing a major refurbishment project and further details are outlined in other sections of this report. In June 2019 the new 46 bed accommodation building Wood House, was opened for use and since then a variety of events and camps have taken place. Funds have actively been raised for the final phase of the site redevelopment – the complete refurbishment of the original building - White House and work started in 2022 continued throughout 2024 www.zhpwb.org.uk/stanice-harcerskie/stanica-st-briavels/
 2. Fenton Activity Centre is a freehold property near Gainsborough, Lincolnshire purchased in 1971 as a direct result of donations made by scouts, guides and the Polish Community in the UK. The site is regularly used for scouting activities and is hired out to external groups outside of the time, when not used by PSA UK Region members. During 2024 further renovations continued on the infrastructure of the existing building. The activity centre was flooded and one of the barracks was damaged. The damage was mostly covered by insurance, and was repaired and did not affect bookings. Further maintenance work has been completed, cladding on the external walls and the building of boot rooms for both barracks. <https://www.zhpwb.org.uk/stanice-harcerskie/stanica-fenton>
 3. The Trustees have ensured that each activity centre has a volunteer Activity Centre Manager (ACM) responsible for the efficient running of the centre who reports to the Trustees on a regular basis. The risks involved in using the centres are regularly mitigated by Health and Safety inspections, the management of inventories, servicing utilities, alarm and emergency lighting systems and securing insurance cover. Volunteers support the work of the centres.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

5. **Finance:** Financial controls are monitored by the PSA UK Region Internal Audit Committee as well as an external auditor. Consolidated accounts are presented to the auditors. Units are self-financing through member subscriptions and fundraising. Regions and Commissions and the National Executive Council are financed by funds generated from subscriptions and donations. The Trustees have reviewed the finances of the activity centres, which are moving towards being self-financing. The St Briavels Fund account is a restricted fund within the accounts of PSA UK Region.

Plans for the future

PSA UK Region is governed by the Articles of Association and the Polish Scouting Constitution and General Policies and Regulations. The elected Trustees would not normally anticipate any significant change to the operation of the Charity and would plan to continue its activities as stated above. The outreach work with our participants started then continues through a variety of regular online and face to face activities, creatively adapting programmes to meet changing needs. We believe this proved that our charity is sustainable and has gone from strength to strength. Our contribution towards the future well-being of young people is in increasing demand now and we believe will continue to do so in the future.

The Site Manager appointed in September 2022 at the St Briavels Activity Centre has developed our visibility both in the local area and to youth groups and schools near and far. The renovation work on the White House is now in the final stages of Phase 3 of the project (full refurbishment of the original building), but is dependent on sufficient funds being raised. Detailed plans can be viewed on the website www.stanicastbriavels.uk

Fenton Activity Centre has continued to make improvements with external cladding of the two barracks and building a boot room for each. For 2025, there are plans to increase the drainage on the land to reduce the risk of future flooding.

Both Activity Centres have a management committee to support the running of the Activity Centres.

Structure, governance and management

Historical note

The Polish Scouting Association is an independent scouting organisation with roots dating back to the beginning of the 20th century and the launch of Baden Powell's new scouting ideas in Poland in 1910. World War II saw the deportation of Poles from Poland to Soviet and Nazi camps. Other Poles fled to Allied nations, including the UK, where they joined military formations, army, navy and air force, which made significant contributions to the defeat of Nazi Germany.

After the war ended, unable to return to their homeland now subjugated by the Soviet Union, Poles settled in various countries around the world. Amongst the immigrants were scout and guide leaders who continued practicing true scouting values and traditions wherever they settled. The independent Polish Scouting Association Abroad governance structure was established in 1946 with offices in London and units in various parts of the world and continues the unbroken tradition of Polish scouting to this day. Today this parent organisation is called the Polish Scouting Association (International) Limited (PSA International) which guides and supports the work of Polish scouting in Argentina, Australia, Canada, France, Germany, Holland, Ireland, Sweden the United States of America and in the United Kingdom.

Established in 1943, Polish Scouting in the UK operated under the umbrella of the Polish Scouting Association Abroad (PSA International) until the end of 2014. Up until then, all financial activities were contained within the financial statements of PSA International. In order to allow for clear division in governance and assets and to be in line with the organisational structure of Polish Scouting in the other countries, the international and UK operations needed to be formally divided. The transfer of freehold assets took place in 2014 and the new Trustees for PSA UK Region were appointed and took over full responsibility of the charity as from 1 January 2015.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Governing Document

The charitable company is governed by its Memorandum and Articles of Association dated 8 January 2013.

Constitution of Charity

The Polish Scouting Association (UK Region) Limited is a Company Limited by Guarantee no. 08352009 registered on 8 January 2013, registered charity number 1155288 in England and Wales and SC045348 registered in Scotland on 14 January 2015. The area of benefit is the United Kingdom.

Charity Governance

The Trustees are all active members of the Commissions and are very familiar with the work of Polish Scouting. The last Biennial General Meeting took place on 5-6 October 2024. A new chair of the board and several new trustees were appointed. The next Biennial General Meeting is planned for 3-4 October 2026.

Trustees

The Trustees who served during the period of these accounts are as described on the legal and administrative information page. Of those shown the following are also directors for the purpose of Company law; at the biennial meeting in October 2024 new board members were elected:

- ME Bielawska-Mieloszyk (appointed 1/12/2024)
- TB Ciecierska
- RZ Edmond
- KA Jakubowski
- D Matuszewska
- J Minor
- D Pastwik (appointed 1/12/2024)
- IZ Sobolewska
- AB Szwarzak (resigned 8/10/2024)
- DE Zasadzka
- PA Grabowiecki (resigned 08/10/2024)

At the biennial meeting in October 2024 new board members were elected as listed above plus:

- K Buyukardicli
- A Ciuksza
- K Kaptur
- J Minor
- P Nykiel-Jastrzebski
- A Parol
- M Paszkiewicz
- R Rospedzihowski (co-opted 24/10/2024)
- Z Sawicka
- W Petruszewicz-Allen

The board includes a number of members who are selected to bring additional skills to the management of the organisation. Although they have no voting rights, their inclusion in the board ensures the decision making is allied with members' needs but also balanced with independent judgement and provide expertise to the sub-committees.

In the reporting period, the Trustees held five full board meetings in total. Three were teleconference meetings, and two face to face meetings at Beavor House, PSA International in London.

There were also numerous other sub-committee meetings, including, Safeguarding, Scout and Guide Commissioners, Fundraising and activity centre sub-committees, to ensure the work of the charity ran smoothly. The St Briavels Project Committee continued regular meetings in 2024 which increased in regularity as the workload increased across the year, reporting regularly to the Trustees.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Recruitment and appointment of trustees

Some of the board – the National Executive Council members are also Trustees and Directors. The appointment dates for Trustees and Directors is listed above. A Roman Catholic Chaplain supports the PSA UK Region National Executive Council. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up of the organisation.

The next formal meeting of Scouts and Guides Commissions to vote in a new National Executive Council is planned for 3-4 October 2026 at our Fenton Activity Centre.

Induction and training

All newly appointed trustees are introduced to their role and responsibilities by a Trustee of PSA UK Region, relevant Charity Commission literature is recommended and copies of the trust deed and the latest financial information is distributed. Trustees regularly consider governance topics at board meetings.

Organisational structure

The Trustees are ultimately responsible for the policies and assets of the charity. The Commissions are responsible for the day to day management and co-ordination of the activities within the Commissions. The full Polish Scouting Association UK Region National Executive Council supports the Trustees in all legal and administrative obligations of the charity. There is a Polish Scouting Association UK Region Internal Audit Committee and a Polish Scouting Association UK Region Honour Court. The charity's activities are run by four commissions: UK Girl Guide Commission, UK Boy Scout Commission, Friends of Polish Scouting, and Senior Scout Commission. The Activity Centre Management report to the Executive Council.

The Boy Scout and Girl Guide Commissions work in parallel with each other and are further divided into regions and districts which directly support the work of scout and guide units. The total number of youth units is 146. Many units are single sex units, others are co-educational and this is largely dependent on the numbers of members in the units and the availability of leaders. The age range and numbers within units and leaders, instructors and other adults is divided as follows:

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024
Rainbows and beavers	aged 4-7	130
Brownies including mixed groups	aged 7-11	372
Cubs including mixed groups	aged 7-11	477
Guides	aged 11-15	492
Scouts	aged 11-15	391
Ranger guides	aged 15-21	124
Explorer scouts	aged 15-21	132
Guide leaders and adult helpers	aged 16+	24
Scout leaders and adult helpers	aged 16+	15
Guide instructors	aged 18 +	117
Scout instructors	aged 18 +	83
Total		2,357

1. The UK Girl Guide Commission has five regions: London and the South East Region, South West Region, Midlands and East Anglia Region, North of England Region and Scotland.
2. The UK Boy Scout Commission has six regions: London and the South East Region, South West Region, Midlands and East Anglia Region, Greater Manchester Region, North of England Region and Scotland.
3. The Friends of Polish Scouting actively provide moral and financial support for the youth units in all the Regions. Friends have grown in number from 20 to 24 units in 2024, new units formed in Scotland and North of England. There are now 276 registered Friends in England and Scotland of whom 10 are Instructor Friends – "Działacze Harcerscy".
4. The Senior Scout Commission offers a scouting platform for seniors who wish to continue to serve the community following the scouting ethos but do not wish to contribute in a leadership role in Scouting. Historically these units flourished in the 1950's and 1960's and currently there are 31 members continue to meet in three established units. There continues to be one new probationary unit established in 2022.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Relationship with related parties

PSA International is the governing organisation for Polish Scouting Association abroad and a close link is kept with the Headquarters of the Executive Council as well as with all the Polish Scouting Executive Councils and Commissions the chairpersons of which are members and vice chairs of PSA International since 2021. Links are maintained with units of Girl Guiding and the Scouts Association in the UK as well as with other scouting organisations in the UK and notably in Poland.

PSA UK Region works closely with the Polish community in the UK, especially through close co-operation with the Polish Saturday schools and the Polish Catholic Mission. Co-operation with the Polish Embassy and Consulate as well as numerous other well established and new Polish organisations is invaluable, enriches the programmes and gives members the opportunity to engage with their Polish roots while benefiting from the values of scouting.

The activity centres have developed strong links with the wider community. Engaging with a variety of groups and especially those working with young people the centres have offered the facilities for activities.

Serious incident report

The Trustees have considered the guidelines provided by the Charity Commission and consider they are compliant with the recommendations. There were no serious incidents reported in 2024.

Disclosure of information to the auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Conclusion

The Trustees wish to record their recognition of the commitment of all the Guide and Scout instructors and leaders, the Friends of Polish Scouting and all volunteers working to support PSA UK Region. Their dedication, professionalism and positive approach are very much appreciated in the furtherance of the aims of the Charity especially during these last two extremely challenging years.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.

Ms D Matuszewska

Chair of the Board of Trustees

Dated: 24 September 2025

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees, who are also the directors of Polish Scouting Association (UK Region) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT**

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

Opinion

We have audited the financial statements of Polish Scouting Association (UK Region) Limited (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities including fraud

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained.

- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride of fraud is made.

- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity.

Audit response to risks identified

The information obtained through the assessment to risk procedures is reviewed and the following work undertaken:

- processes to test the outcomes of our assessment include, a review of Board minutes, analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.

- an understanding of the legal and regulatory framework as applicable to the charity is obtained together with knowledge of the procedures put in place by the charity in order to comply with the same.

It should be noted that Auditing standards limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act and also section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (As amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Sarah Morley BA (Hons) ACA (Senior Statutory Auditor)

For and on behalf of Kendall Wadley LLP

Chartered Accountants

Granta Lodge

71 Graham Road

Malvern

Worcestershire

WR14 2JS

24 September 2025

Kendall Wadley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year		Unrestricted funds	Designated funds	Restricted funds	Total	Total
	Notes	2024	2024	2024	2024	2023
		£	£	£	£	£
Income						
Donations and legacies	3	28,661	-	82,291	110,952	311,211
Charitable activities	4	161,629	-	-	161,629	152,804
Other trading activities	5	24,419	-	-	24,419	22,927
Investments	6	1,740	-	-	1,740	1,499
Other income	7	21,704	-	-	21,704	211
Total income		238,153	-	82,291	320,444	488,652
Expenditure on:						
Raising funds	8	20,041	-	-	20,041	16,761
Charitable activities	9	187,975	31,329	2,000	221,304	192,945
Total expenditure		208,016	31,329	2,000	241,345	209,706
Net income/(expenditure)		30,137	(31,329)	80,291	79,099	278,946
Transfers between funds	18	(284,387)	353,020	(68,633)	-	-
Net movement in funds		(254,250)	321,691	11,658	79,099	278,946
Reconciliation of funds:						
Fund balances at 1 January 2024		373,457	2,435,036	-	2,808,493	2,529,547
Fund balances at 31 December 2024		119,207	2,756,727	11,658	2,887,592	2,808,493

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year		Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income					
Donations and legacies	3	34,554	-	276,657	311,211
Charitable activities	4	152,804	-	-	152,804
Other trading activities	5	22,927	-	-	22,927
Investments	6	1,499	-	-	1,499
Other income	7	211	-	-	211
Total income		211,995	-	276,657	488,652
Expenditure on:					
Raising funds	8	16,761	-	-	16,761
Charitable activities	9	149,417	31,653	11,875	192,945
Total expenditure		166,178	31,653	11,875	209,706
Net income/(expenditure)		45,817	(31,653)	264,782	278,946
Transfers between funds	18	(91,723)	356,505	(264,782)	-
Net movement in funds		(45,906)	324,852	-	278,946
Reconciliation of funds:					
Fund balances at 1 January 2023		419,363	2,110,184	-	2,529,547
Fund balances at 31 December 2023		373,457	2,435,036	-	2,808,493

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		2,756,727		2,678,290
Current assets					
Debtors	15	27,468		15,098	
Cash at bank and in hand		272,214		287,287	
		299,682		302,385	
Creditors: amounts falling due within one year	16	(168,817)		(22,182)	
Net current assets			130,865		280,203
Total assets less current liabilities			2,887,592		2,958,493
Creditors: amounts falling due after more than one year	17		-		(150,000)
Net assets			2,887,592		2,808,493
Income funds					
Restricted funds	19		11,658		-
Designated funds	21	2,756,727		2,435,036	
General unrestricted funds		119,207		373,457	
			2,875,934		2,808,493
			2,887,592		2,808,493

The company was entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 September 2025

Ms D Matuszewska

Chair of the Board of Trustees

Company registration number 08352009 (England and Wales)

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	26		106,755		333,340
Investing activities					
Purchase of tangible fixed assets		(123,568)		(406,083)	
Investment income received		1,740		1,499	
Net cash used in investing activities			(121,828)		(404,584)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(15,073)		(71,244)
Cash and cash equivalents at beginning of year			287,287		358,531
Cash and cash equivalents at end of year			272,214		287,287

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Company information

Polish Scouting Association (UK Region) Limited is a private company limited by guarantee incorporated in England and Wales (Company number: 08352009), and a charity registered with the charity commission in England and Wales (Charity number: 1155288), and Scotland (Charity Number: SC045348). The registered office is 23-31 Beavor Lane, London, W6 9AR.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties about its ability to continue. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Government grant income is recognised in the period to which it relates. Where entitlement to grant income is subject to performance conditions, income is recognised as the performance conditions are met.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

The Association is reliant on those who perform duties in the regions on a voluntary basis. These services are not valued on the basis that they cannot be "sold" and the use of fair value would result in an overstatement of the value of the donation to the charity.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Assets costing £500 or more are capitalised, depending on their useful economic life.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
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Fixtures, fittings & equipment	15% reducing balance & 5% straight line
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Depreciation is not provided on the cost of a refurbishment programme until the project is complete.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, and deposits held at call with banks.

1.9 Debtors

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

1.10 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt amount it has received as advanced payments for good and services it must provide.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Pensions

The charity operates a defined contribution pension scheme, and the pension charge represents the amount payable by the charity to the fund in respect of the year.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Depreciation is based on a judgment of useful economic lives and residual values of the assets. Depreciation rates are disclosed in point 1.6 and carrying value of assets in note 14.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donations and gifts	28,661	82,291	110,952	63,407
Grants	-	-	-	247,804
	28,661	82,291	110,952	311,211
For the year ended 31 December 2023	34,554	276,657		311,211
Donations and gifts	28,661	82,291	110,952	63,407
	28,661	82,291	110,952	63,407
Grants receivable for core activities				
Ministerstwo Spraw Zagranicznych (MSZ)	-	-	-	87,484
Polish Scouting Association (International) Limited	-	-	-	160,320
	-	-	-	247,804

4 Charitable activities

	2024 £	2023 £
Jamboree	-	18,650
Subscriptions	34,816	27,087
Camps	117,961	103,543
Courses	8,852	3,524
	161,629	152,804

5 Other trading activities

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Incidental rental income	5,755	9,342
Guide shop	18,664	13,585
Other trading activities	24,419	22,927

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

6 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Interest receivable	1,740	1,499
	<u> </u>	<u> </u>

7 Other income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Other income including insurance claim	21,704	211
	<u> </u>	<u> </u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

8 Raising funds

	2024	2023
	£	£
<u>Trading costs</u>		
Shop and other costs of goods sold	20,041	16,761
	<u>20,041</u>	<u>16,761</u>
	<u><u>20,041</u></u>	<u><u>16,761</u></u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

9 Charitable activities

	Annual activities	Jamboree	Total 2024	Annual activities 2023
	£	£	£	£
Staff costs (see note 11)	11,394	-	11,394	18,659
Depreciation and impairment	45,132	-	45,132	45,801
Rent and rates	5,066	-	5,066	5,194
Insurance	24,747	-	24,747	19,375
Heat and light	28,415	-	28,415	32,629
Repairs and maintainance	41,691	-	41,691	33,184
Telephone	2,108	-	2,108	1,776
Travel	7,974	-	7,974	8,301
Printing, postage and stationery	440	-	440	376
Sundry expenses	10,540	-	10,540	4,066
Marketing	2,479	-	2,479	279
Subscriptions to PSA International	7,742	-	7,742	8,590
Donations made	3,547	-	3,547	1,845
Bank charges	248	-	248	276
Jamboree expenditure	-	12,848	12,848	7,137
	191,523	12,848	204,371	187,488
Governance costs (see note 10)	16,933	-	16,933	5,457
	208,456	12,848	221,304	192,945
Analysis by fund				
Unrestricted funds - general	177,127	10,848	187,975	149,417
Unrestricted funds - designated	31,329	-	31,329	31,653
Restricted funds	-	2,000	2,000	11,875
	208,456	12,848	221,304	192,945

During the year the PSA UK Region acted in an agent capacity with regards to the 10th International Jamboree held in the USA. In 2024 the charity paid costs amounting to £453,593 on behalf of participants and collected £435,311 from them.

At the balance sheet date an amount of £7,434 was due to the charity and this has been included in other debtors in note 15.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

10 Governance costs

	2024	2023
	£	£
Audit fees	3,780	3,777
Legal and professional	13,153	1,680
	<u>16,933</u>	<u>5,457</u>
Allocated to:		
Charitable activities	<u>16,933</u>	<u>5,457</u>

The above stated audit fees of £3,780 (2023: £3,777) are inclusive of both audit services and drafting of statutory accounts.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Site managers	<u>1</u>	<u>2</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	11,225	18,625
Other pension costs	92	34
	<u>11,317</u>	<u>18,659</u>

Included in employment costs are termination payments totalling £5,506 (2023: £Nil)

There were no employees whose annual remuneration was £60,000 or more.

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. Expenses totalling £771 (2023: £1,328) were reimbursed to six trustees for small items of charitable expenditure.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

14 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2024	2,813,142	108,621	2,921,763
Additions	60,949	62,619	123,568
Transfers	(9,142)	9,142	-
At 31 December 2024	2,864,949	180,382	3,045,331
Depreciation			
At 1 January 2024	192,310	51,163	243,473
Depreciation charged in the year	36,320	8,811	45,132
At 31 December 2024	228,630	59,974	288,604
Carrying amount			
At 31 December 2024	2,636,319	120,408	2,756,727
At 31 December 2023	2,620,832	57,458	2,678,290

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	7,559	125
Prepayments and accrued income	19,909	14,973
	27,468	15,098

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Notes		
Loan	150,000	-
Deferred income	13,136	11,412
Other creditors	-	760
Accruals	5,681	10,010
	168,817	22,182

Deferred income relates to rental income and subscriptions received in advance, all is released in the following accounting period.

The loan is due to Polish Scouting Association (International) Limited and is repayable by 31 December 2025 and bears no interest.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

17 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Loans		-	150,000
		<u> </u>	<u> </u>

18 Transfers

£68,633 (2023: £264,782) was transferred from restricted funds to the designated fund to reflect the St Briavels additions in the year.

£284,387 (2023: £Nil) was transferred from unrestricted funds to the designated fund to reflect the net book value of fixed assets.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2023	Movement in funds			Transfers 1 January 2024	Balance at 1 January 2024	Movement in funds			Transfers 31 December 2024	Balance at 31 December 2024
		£	£	£			Income	Expenditure	£		
MSZ grant	-	87,484	-	-	(87,484)	-	-	-	-	-	-
Other	-	16,978	-	-	(16,978)	-	-	-	-	-	-
SPK Foundation for Jamboree	-	-	-	-	-	-	2,000	(2,000)	-	-	-
Polish Scouting Association (International) Limited	-	160,320	-	-	(160,320)	-	-	-	-	-	-
Donations for first aid equipment	-	2,500	(2,500)	-	-	-	-	-	-	-	-
PSA Grant for waterworks Fenton	-	9,375	(9,375)	-	-	-	-	-	-	-	-
St Briavels	-	-	-	-	-	-	80,291	-	(68,633)	-	11,658
	-	276,657	(11,875)	-	(264,782)	-	82,291	(2,000)	(68,633)	-	11,658

The following restricted funds were received for the development/refurbishment project of the Stanica Harcerska freehold property (St Briavels project), on completion of the works, the donations/grants are to be transferred to a general fixed asset designated fund.

- Minsterstwo Spraw Zagranicznych (MSZ).
- Polish Scouting Association (International) Ltd.
- Other and St Briavels consists of several donations from individuals and organisations to contribute to the completion.

The following restricteds funds were received for the below stated purposes:

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Restricted funds

(Continued)

- Donations for first aid equipment - a donation received in the prior year from Polonia Aid Foundation.
- PSA Grant for waterworks Fenton - a grant for the repairs of Fenton from Polish Scouting Association (International) Limited.
- SPK Foundation for Jamboree - a grant received for Jamboree expenditure.

20 Members' Liability

Every member of the Association undertakes to contribute to the assets of the Association in the event of a winding up whilst a member or within one year of ceasing to be a member. The amount called in such an event may not exceed £1.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

21 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 January 2023	Expenditure	Transfers	Balance at 1 January 2024	Expenditure	Transfers	Balance at 31 December 2024
	£	£	£	£	£	£	£
St Briavels	1,341,033	(29,239)	-	1,311,794	(29,239)	-	1,282,555
St Briavels Phase III Project	720,635	(898)	356,505	1,076,242	(1,090)	68,633	1,143,785
Fenton roof repairs	48,000	(1,000)	-	47,000	(1,000)	-	46,000
Donations to Ukraine fund	516	(516)	-	-	-	-	-
Fixed assets	-	-	-	-	-	284,387	284,387
	<u>2,110,184</u>	<u>(31,653)</u>	<u>356,505</u>	<u>2,435,036</u>	<u>(31,329)</u>	<u>353,020</u>	<u>2,756,727</u>

The St Briavels fund represents the development/refurbishment of the Stanica Harcerska freehold property, once complete the funds were transferred to a general fixed asset designated fund. The value of this fund represents the net book value of the building.

Major repair works were undertaken to the Fenton Polish Scout Centre, these funds represent the net book value of the improvements.

Other Donations are funds which have been donated to Ukraine via PSA UK's partners.

Fixed assets represent the net book value of other fixed assets held.

22 Agency arrangements

During the year the PSA UK Region acted as an agent with regards to the 10th International Jamboree held in the USA. In 2024 the charity passed on £453,593 on behalf of participants.

23 Analysis of net assets between funds

	Unrestricted funds 2024 £	Material funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	-	2,756,727	-	2,756,727
Current assets/(liabilities)	119,207	-	11,658	130,865
	<u>119,207</u>	<u>2,756,727</u>	<u>11,658</u>	<u>2,887,592</u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

23 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Material funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:				
Tangible assets	243,254	2,435,036	-	2,678,290
Current assets/(liabilities)	280,203	-	-	280,203
Long term liabilities	(150,000)	-	-	(150,000)
	<u>373,457</u>	<u>2,435,036</u>	<u>-</u>	<u>2,808,493</u>

24 Capital commitments

**2024
£**

**2023
£**

Amounts contracted for but not provided in the financial statements:

Contracted for but not provided in the financial statements:

Refurbishment of St Briavels - Phase 3

-

58,869

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

25 Related party transactions

There were no related party transactions during this or the prior year

26 Cash generated from operations	2024	2023
	£	£
Surplus for the year	79,099	278,946
Adjustments for:		
Investment income recognised in statement of financial activities	(1,740)	(1,499)
Depreciation and impairment of tangible fixed assets	45,132	45,801
Movements in working capital:		
(Increase) in debtors	(12,371)	(1,374)
(Decrease)/increase in creditors	(5,089)	1,265
Increase in deferred income	1,724	10,201
Cash generated from operations	106,755	333,340

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

England & Wales - Charity number 1155288

Accounts

Charity Registration (England & Wales) No. 1155288

Charity Registration (Scotland) No. SC045348

Company Registration No. 08352009 (England and Wales)

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

**(INCORPORATING THE COMMISSIONS, MANAGEMENT BOARD,
2 ACTIVITY CENTRES AND THE ST BRIAVELS PROJECT)**

FOR THE YEAR ENDED 31 DECEMBER 2023

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K A Jakubowski Mr J Minor Ms D Matuszewska Ms D E Zasadzka Mr A B Szwagrzak Mr I Z Sobolewska Mr T Ciecierska Mr P A Grabowiecki Ms R Z Edmond Mr P L Indyk Ms A L Macheta Ms A Z Wojtkowiak	(Appointed 22 July 2023) (Resigned 1 October 2023) (Resigned 12 September 2023) (Resigned 12 September 2023)
Chair of Trustees	Mr A B Szwagrzak	
Charity number (England & Wales)	1155288	
Charity number (Scotland)	SC045348	
Company number	08352009	
Registered office	23-31 Beavor Lane London W6 9AR	
Auditors	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
Website	http://www.zhpwb.org.uk	
Bankers	Barclays Bank plc Leicester LE87 2BB Lloyds Bank plc Weybridge CM1 1JS Lloyds Bank plc Sheldon B26 3JW HSBC Bank plc Bury BL9 0AN	

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS

	Page
Trustees' report	1 - 12
Statement of Trustees' responsibilities	13
Independent auditor's report	14 - 16
Statement of financial activities	17 - 18
Balance sheet	19
Statement of cash flows	20
Notes to the accounts	21 - 33

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and accounts for the year ended 31 December 2023. The report includes those matters required to be referred to in both a directors' and strategic report.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Objectives and activities

The Objectives of the Polish Scouting Association (UK Region) Limited (PSA UK Region) as set out in the Articles of Association are to promote the physical, mental, and spiritual development of Polish youth in the United Kingdom by Scouting and Guiding methods in accordance with the principles and traditions of the Scout and Guide Movements.

Explanation of the Charity Aims: The PSA UK Region is a charity with educational aims based on ideological principles contained in the Polish Scouting Promise and Law and on Christian ethics. The Constitution and General Policies and Regulations offer young people an opportunity to develop themselves to be courageous, upright and committed to service, to follow a path of self-improvement and build a better world in which to live. The Scout Method is based on the principles of interaction between young people and adults, to learn through experience, gain new skills, take responsibility for their own thoughts and actions, work in groups, take increased responsibility for others and make and live out their Scout Promise. As Polish Scouting was established in the UK in the post-World War II era within Polish communities forming Catholic parishes; the faith part of our programme is principally but not exclusively underpinned by the Catholic faith. These aims continue with the influx of new Polish emigres to established but until recently dormant communities such as Edinburgh in Scotland but also as new Polish communities are formed for example in Aberdeen, Glasgow, Motherwell and Perth in Scotland and also across England in Southampton, Carlisle, and Liverpool.

The main objectives of PSA UK Region activities during the period were:

- To provide opportunities for young people to develop their mental, physical, and scouting abilities, through the Polish Scouting Association.
- To govern the Charity according to the Articles of Association while maintaining the general principles of Polish Scouting.
- To provide opportunities for members and participants to learn about the culture and history of Poland.
- To further establish and develop the commercially sustainable use of Wood House the new building built in phase 2 of the St Briavels Activity Centre opened late 2019. Due to the Pandemic, 2021 was the first year of limited use and 2023, was only the second full year.
- To continue the fundraising for phase 3 of the St Briavels Project, whilst continuing the renovation work of the White House, whilst re-aligning the timeframe following funding changes suggested by members.
- To continue to support Fenton Activity Centre.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Explanation of the Charity Strategies for achieving its stated objectives:

1. PSA UK Region is divided into four commissions delivering outreach work: the Boy Scout Commission, Girl Guide Commission, Senior Scouts and Friends of Polish Scouting.
2. The outreach work is location based in 118 scouting units across England and Scotland. The programme of scouting and guiding activities is offered through weekly meetings, regular outings, weekend trips, hikes, and annual two/three-week summer camps.
3. The Regional Commissions direct the work of the districts and units and support their outreach work. Following on from the Covid-19 pandemic (C-19), scouting activities continued to build during 2023.
4. The UK Boy Scout and Girl Guide Commissions run regular training programmes throughout the year for young and mature leaders. This is done at Commission level for unit leaders, scout leaders and guiders and on a Regional level for patrol leaders. The success of the training programmes continues to result in a wider and more varied scouting programme being offered to young people as well as supporting the establishment of new units throughout the UK. Safeguarding training is now only delivered by video conferencing online training.
5. The Trustees refer to the Articles of Association as well as the Polish Scouting Constitution and General Policies and Regulations to secure governance of PSA UK Region. The Trustees also ensure that specific policies are in place (e.g. Safeguarding, Health & Safety, Risk Assessment, Data Protection, GDPR etc) in accordance with the law and best practice in the UK. For example, in order to achieve our objectives in 2023, we further enhanced regular online Safeguarding Courses via Zoom as our normal approach following the independent review of 2021.
6. Fundraising has continued to support the modernisation and redevelopment of our Activity Centre in the Wye Valley. So far well over £2m has been raised. Following the completion of phase 2 in 2019 ie the new accommodation building, the 3rd phase was made possible by successful applications made to the Polish Government Ministry of Polish Foreign Affairs – Ministerstwo Spraw Zagranicznych (MSZ). £335,000 was received in early 2022 and a further £87,000 pledged at the end of 2022, as well as donations of £200,000 from private individuals. This meant work began in 2022 and continued in 2023. However, further funding approaches were reorganised in the summer and autumn of 2023 including an extension on our interest free loan of £150,000 from PSA International for 2 years. We also received a donation of £160,000 towards the end of 2023.
7. The Commissions continued to develop an integrated programme of activities based on the history of Poland and the fight to restore independence before, during and after World War1. All events have now resumed a to face to face format in 2023 with some offering hybrid online attendance.

Statement of Public Benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The PSA UK Region exists to serve the community by providing programmes of activities which promote scouting and guiding principles and prepare young people to be of value to both Poland as the country of their roots and to be worthwhile citizens in the community in which they live in the United Kingdom. Most of our units operate in urban and inner-city areas with participants coming mainly from migrant families. However a large but decreasing minority are also children of second or third generation Poles born here.

The PSA UK Region offers access to its Activity Centres at St Briavels and Fenton to a variety of communities, especially ones providing programmes of development, support and experience for young people, such as schools, other youth organisations and sports clubs.

Significant activities

The following are details of significant activities that contribute to the achievement of the stated objectives:

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

The Rolling Programme of Activities:

Each age group within Polish Scouting, rainbow brownies and beavers, cubs/brownies, scouts/guides, venture scouts/ranger guides has a well-established programme of activities which is based on learning, an outdoor lifestyle and the gaining of new skills through experience. Each age group has a set of targets to achieve each year. Young people gain skills badges and grades dependent on their level of participation and interests. These targets are achieved through activities mainly at weekly meetings, weekend trips, day trips, and summer camps. Each unit offers these activities on a regular basis and encourages young people to take their own initiative when gaining skills badges.

The scouting and guiding programmes emphasise service to the community and regular activities take place where members can help others. Participation in Polish cultural and historical events also play a significant part in the Polish Scouting programme, with all units regularly taking part in events to mark historical and cultural anniversaries. The programme of activities extends across England and Scotland, such as the annual Katyn Martyrs April remembrance event in Gunnersbury Cemetery in London, the Polish Airmen's Celebration in September 2023 and the re-dedication of the Polish Armed Services monument at the National Arboretum autumn 2023.

Under the guidance of the Commissions, all units continued participating in activities within their local communities and participating in events which highlighted Polish history in the wider community. The history programme also extended to other significant 20th & 21st century anniversaries in Polish history.

Redevelopment of the Activity Centre Stanica Harcerska at St Briavels:

The main building of this Activity Centre, known as the White House, has been closed since January 2013 for Health and Safety reasons. The Association put forward plans to redevelop the Activity Centre, which were approved by the Forest of Dean District Council in December 2014. In 2015 the Trustees appointed a Project Manager who was responsible for the tender process to select architects and contractors and for the delivery of the project.

Phase 1 of the project was the conversion of the former Coach House into warden accommodation which was completed in early 2016. A site warden was employed in March 2016 and lives on site.

Phase 2 of the project covered the construction of a new, purpose-built accommodation and activity building (Wood House) and was being carried out in three sub-phases in line with the inflow of funds. The final fit out of the building was completed and handed over and opened in late summer 2019. Subsequent bookings of the new accommodation of, Wood House, and its spacious modern facilities have been very well received over the two summers it has been fully open.

Thanks to major donations from several UK based Polish Trusts, support from the Polish Senate in partnership with the Warsaw based NGO Stowarzyszenie "Wspólnota Polska", public donations and general fundraising by individual units, scout and guide leaders and the Friends of Polish Scouting the completion of second phase in spring 2019 was eagerly anticipated and led to the temporary opening of the centre which was then curtailed by the pandemic. This investment created unique facilities, which are available to a variety of scouting and youth groups, especially from inner city areas, who come to explore the Wye Valley and its surroundings, an area of outstanding natural beauty.

In addition to indoor accommodation the site also has a number of camping fields, which following the pandemic of 2020/21 were fully operational throughout 2022 and 2023.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

St Briavels Fund: Continuation of Phase 3:

The project team had approximately £50k to start with in 2022, donated by SPK (Polish ex combatants Association) along with the £335k from MSZ in Poland (Ministry of Foreign Affairs) through our new partners Związek Harcerstwa Rzeczypospolitej (ZHR), further private donations of £200k came in and a second bid was made to MSZ towards the end 2022 for a further £87k, which was confirmed early in 2023 and paid into our funds in March 2023 allowing work to continue. Note 3 to the financial statements details a legacy that was also received via Polish Scouting Association (International) Limited.

The Polish Government's Ministry of Polish Foreign Affairs – Ministerstwo Spraw Zagranicznych (MSZ) organised a second visit to the site in late summer 2023. They held meetings at St Briavels and in London. The upshot of these meetings was a very clear message that they want to continue to support the project. But before considering any further funding applications in 2024, they want to see the building finished to a degree that would allow at least some minimal use by young people.

Anticipating this, the board of trustees had been looking at a range of options for further funding from other sources during the summer of 2023.

The project team met on a bi-weekly basis throughout the year and the building work started in March / April 2023 once appropriate accommodation had been given to the bat population. Normal Scouting activity took place in August 2023 elsewhere on the site as the building was appropriately fenced off with Heras fencing and large vehicles ceased operations. By the end of 2023 all of the major structural work including all of the internal walls, floors, and external walls and roofs and windows were fully completed and the house was sealed to the elements. Work was planned to stop by the end of the first fix stage early in 2024.

We were extremely well served by a building contractor and project manager who worked tirelessly to find sensible, cost effective and timely solutions to all the challenges which made the project increasingly costly during 2023 for reasons which were totally out of our control such as the war in Ukraine pushing up cost of materials and the cost of power and energy rising and the general cost of living crisis.

Members of the organisation also called for a general meeting asking for clarification of funding options. This took place in July and October 2023, where the board of trustees presented a range of funding options for consideration. Members voted for a further staged approach depending on grants and donations only.

Work continued accordingly in late 2023 following the large donations of £160,000, £27,000 Gift Aid and other left over funding. Work was still ongoing at the end of the year and into early 2024.

A new fundraising committee was established in October 2023, to find new ways to raise funds for both activity centres. This involved further increased use of social media such as Facebook and Instagram to showcase our work and search for further funding and donations. But also a wide range of funding opportunities were considered and a plan created by the end of 2023 including encouraging groups and individuals to donate £500 in return for a mention on a funders board.

Policy Review: The Trustees updated the following policies in 2023:

- GDPR and Data Protection

The PSA UK Region is registered with the Information Commissioners Office.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Volunteer contribution:

Volunteers are essential to the work of the Charity, they organise and run all units and activities, and they mentor young leaders. All leaders and officers in the Regions and Commissions are volunteers. On a regular weekly basis, there are usually 188 registered volunteer scout and guide instructors who lead our activities. It is estimated that these volunteers provide a minimum 3 hours of volunteer time per week. Over one year this amounts to over 20,300 volunteer hours. This calculation does not take into account other volunteer adults in Polish Scouting and young leaders who have not yet achieved the scout/guide leader qualification or the value added by over 254 registered Friends of Polish Scouting and activity centre volunteers. Of these 188 registered Scout and Guide instructors, some instructors do not run activities instead they actively support and facilitate the younger leaders.

The Trustees and members of the PSA UK Region National Council are also volunteer Scout and Guide instructors. The Charity is very fortunate in that its volunteers see their contribution as an integral part of the Association's work and the value added into the lives of 2,445 young participants.

Unfortunately new work developing supporting and improving mental health of young leaders and instructors developed in 2021 and 2022 stopped in 2023 due to changes with board members at the end of 2022. The team was led by a Trustee and Guide instructor until autumn 2022. However following our biennial meeting in October 2022 the Trustee stood down due to taking on a Guide and Brownie Group in London. Although a new trustee took over in late 2022, it has not been possible to find a permanent replacement since then.

The contribution of many volunteers during 2022, particularly as a full programme of events was continued to be offered throughout 2023 and continued to grow resulting by the summer of 2023, in that not only were all units fully operational. The Friends of Scouting have fully restarted activities and several new groups have been founded in 2023. The Senior Scouts Commission has also not only restarted but has begun to expand.

In all the activities undertaken by the Charity the Trustees are very grateful for the support of volunteer helpers without whose assistance the Charity could not carry out the important work it currently does among young people of Polish origin in the UK. Units are based in inner cities and much of the work is centred on children and young people from disadvantaged backgrounds.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meets the company law requirements for the Trustees to present a strategic report.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Charitable activities which explain the performance achieved against objectives are:

General Performance:

The Boy Scout Commission and Girl Guide Commission are further divided into regions, districts and units. Regional Commissions oversee the work of all the districts and units in their Region. Great emphasis is placed on leader training and both Commissions have seen a steady year on year increase in training course attendance. Over 200 participants attended senior leader training run by the Commissions, while the Regions also run their own patrol leader training. Training continued in 2022 run both via video conferencing but also on a live face to face basis, these also included both L2 Child Protection and Safeguarding Courses.

Residential events in the UK and abroad: These events are a vital part of the scouting programme.

There were seven summer scout camps, four UK Venture Scouts camps, no foreign Venture Scout camps, and nine cub colonies. There were nine Guide camps and one Ranger Guide camp, along with three summer, ten weekend mixed Cub and Brownie colonies and one brownie colony.

With the removal of all C-19 restrictions the summer camps at Fenton and St Briavels Activity Centres grew exponentially including many of the camps listed above. It is interesting to note that leaders were more aware of how to look for and deal with hygiene expectations. There were also numerous weekend camps and other events held throughout the year by both Commissions.

St Briavels Fund: Start of Phase 3: Although PSA UK Region planning only began at the end of 2020, and stalled again during 2021, by late summer the project team was back in action. A bid was made to the Polish Governments Ministry of Foreign Affairs (the MSZ) and by working with PSA International we were able to host a delegation from Poland led by the minister himself. They visited our International Headquarters in London various Polish sites and most importantly our activity centre in St Briavels. They were very impressed with how we had used Polish Donations received to date, and held fundraising events amassing £1.25 million over 6 years to build Wood House. We gave presentations on how this was achieved followed by a presentation on our plans to totally renovate White House. They also toured both buildings and camping and activity fields. We received excellent feedback on the day. Our project team submitted our application with help from our former project manager working alongside our new Project manager who is a Trustee on our board and another trustee with experience of the extremely technically detailed Polish bidding forms. At the very end of 2021 we were informed we had been successful and that approximately £335k (2million PLN) was to be transferred in the following spring.

Work on the White House began in earnest in early 2022, and continued throughout the entire year. The project team first had to find an appropriate building company and project manager which was completed towards the end of the winter and has proven to have been an excellent choice.

The project team had approximately £50k to start with, donated by SPK (Polish ex combatants Association) along with the £335k from MSZ in Poland (Ministry of Foreign Affairs) through our new partners Związek Harcerstwa Rzeczypospolitej (ZHR), further private donations of over £200k came in and a second bid was made to MSZ towards the end of the year for a further £87k.

The project team met on a bi-weekly basis throughout the year and the building work started in March / April once appropriate accommodation had been given to the bat population! Normal Scouting activity took place in August elsewhere on the site as the building was appropriately fenced off with Heras fencing and large vehicles ceased operations. By the end of 2022 all of the major structural work including all of the internal walls, floors, and external walls and roofs and windows were fully completed and the house was sealed to the elements. Work had to stop to the end of the first fix stage.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The financial results of Polish Scouting in the UK were consolidated within company number 00405814 Polish Scouting Association (International) Limited (PSA International) until 2014. The PSA UK Region accounts have operated independently of PSA International as of 1 January 2015.

A summary of the year's results can be found on page 18 of this report. Activities show total income of £488,652 (2022: £787,299) and expenditure of £209,706 (2022: £225,865).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 24 and 30 month's expenditures. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period of these accounts in spite of world setbacks such as the war in Ukraine and the continued and increasing cost of living crisis.

The trustees believe they have secure funding for the future commitments and activities of the charity in the coming year. The membership of the charity has remained buoyant throughout the 2023 year and does not pose uncertainty to its financial sustainability. The trustees are confident that the activities will continue to increase during 2024/25 and foresee an opportunity to be even stronger, with a steady and continued growth in membership due to a public desire to make use of the camp facilities in the UK by families of Polish origin.

The trustees have reviewed the forecast future performance of the charity and have prepared a cash flow forecast for 12 months from the date of approval of these financial statements. Taking into account the charity's ongoing response to the cost of living crisis outlined above, the trustees consider it has sufficient cash reserves to continue its activities. Accordingly, the trustees continue to adopt the going concern basis in preparing the charity's accounts.

At 31 December 2023, total funds amounted to £2,808,493 (2022: £2,529,547), of this amount unrestricted funds totalled £373,457 (2022: £419,363), and designated funds totalled £2,435,036 (2022: £2,110,184).

Of the unrestricted funds £243,254 (2022: £208,340) is represented by tangible fixed assets leaving £130,203 (2022: £211,023) as freely available reserves.

Principal sources of income

PSA UK Region operates on subscriptions received from members and charitable donations. Earnings from lettings and donations support the activity centres and the work of the charity. Fundraising in connection with the St Briavels Fund is shown as restricted funds in the accounts of PSA UK Region as this is exclusively to support the three Phase refurbishment project. PSA UK Region is registered with HMRC to collect donations under the Gift Aid Scheme.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Risk management

The Charity has considered risk management in a number of key areas, identifying the potential risk, possible impact, and action required to mitigate the risk in question.

1. **Human Resources:** The Trustees take into consideration that units can only operate in locations where there are adequate and appropriate adult resources to run scouting activities following our guidelines, rules and regulations. Young leaders are always encouraged to take ownership of units under the mentorship of experienced scout and guide leaders. There is a reputational risk associated with how leaders represent the charity and this is closely monitored through a well-established organisational structure. Two activity centres (Fenton and St Briavels) have on site wardens employed by PSA UK Region.
2. **Safeguarding:** The Trustees have a nominated Safeguarding and Child Protection Officer who is supported by nominated officers in the Commissions. Adults working in Polish Scouting undergo criminal records checks (DBS England – PVG Scotland) and child protection training (L1 and L2 Safeguarding). This work is supported in the regions and districts. Guidelines and instructions are regularly issued to units and during leadership training. Adults new to PSA UK Region undergo a rigorous process of application, reference checks, criminal records checks and induction training. Trustees regularly review a broad spectrum of issues around safeguarding members, volunteers and participants of PSA UK Region.
3. **Health and Safety:** A trustee and board member is the designated person responsible for Health and Safety. The activity centres have regular health and safety and fire inspections. The Commissions follow the policies of the PSA UK Region National Executive Council in implementing Health & Safety in the activities of all units.
4. **Covid 19:** Since the pandemic ended the Covid 19 Response Team led by a Trustee of the board and former UK Scouts Commissioner, were wound up in 2023. Having closely followed Government and National Youth Association advice and advice from the Scouts and Guides UK in order to make informed decisions on readiness levels, this is now green.
5. **Property:** There continue to be two activity centres:
 1. St Briavels Activity Centre is a freehold property in the Wye Valley, purchased in 1962 as a direct result of donations made by scouts, guides and the Polish Community in the UK. St Briavels Activity Centre is still undergoing a major refurbishment project and further details are outlined in other sections of this report. In June 2019 the new 46 bed accommodation building Wood House, was opened for use and since then a variety of events and camps have taken place. The centre is currently known as the Wye Valley Woodside Centre. Funds have actively been raised for the final phase of the site redevelopment – the complete refurbishment of the original building - White House and work started in 2022 continued throughout 2023
www.zhpwb.org.uk/stanice-harcerskie/stanica-st-briavels/
 2. Fenton Activity Centre is a freehold property near Gainsborough, Lincolnshire purchased in 1971 as a direct result of donations made by scouts, guides and the Polish Community in the UK. The site is regularly used for scouting activities and is hired out to external groups outside of the time, when the PSA UK Region use it. During 2023 further renovations continued on the infrastructure of the existing building. In the autumn of 2022 a new Warden was appointed and moved into the newly refurbished flat. Unfortunately the warden did not complete her probationary year successfully and another warden will be sought in 2024
www.zhpwb.org.uk/stanice-harcerskie/centralna-stanica-fentohe.
 3. The Trustees have ensured that each activity centre has a volunteer Activity Centre Manager (ACM) responsible for the efficient running of the centre who reports to the Trustees on a regular basis. Sadly the Fenton ACM who had been in post for many years passed away. A new ACM was appointed in Fenton at the end of 2023 joining the new St Briavels ACM who was appointed towards the end of 2022. The risks involved in using the centres are regularly mitigated by Health and Safety inspections, the management of inventories, servicing utilities, alarm and emergency lighting systems and securing insurance cover. Volunteers support the work of the centres. The site warden for the St Briavels Activity Centre has been in post since March 2016. The contract for the site warden for the Fenton Activity Centre appointed in October 2022 was not renewed in October 2023.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

6. **Finance:** Financial controls are monitored by the PSA UK Region Internal Audit Committee as well as an external auditor. Consolidated accounts are presented to the auditors. Units are self-financing through member subscriptions and fundraising. Regions and Commissions and the National Executive Council are financed by funds generated from subscriptions and donations. The Trustees have reviewed the finances of the activity centres, which are moving towards being self-financing. The St Briavels Fund account is a restricted fund within the accounts of PSA UK Region.

Plans for the future

PSA UK Region is governed by the Articles of Association and the Polish Scouting Constitution and General Policies and Regulations. The elected Trustees would not normally anticipate any significant change to the operation of the Charity and would plan to continue its activities as stated above. Despite Covid being over in 2022, outreach work with our participants started then continues through a variety of regular online and face to face activities, creatively adapting programmes to meet changing needs. We believe this proved that our charity is sustainable and has gone from strength to strength. Our contribution towards the future well-being of young people is in increasing demand now and we believe will continue to do so in the future.

The new Site Manager appointed in September 2022 at the St Briavels Activity Centre has developed our visibility both in the local area and to youth groups and schools near and far. The renovation work on the White House is now in the final stages of Phase 3 of the project (full refurbishment of the original building), but is dependent on sufficient funds being raised in 2024. Detailed plans can be viewed on the website www.stanica.stbriavels.uk.

Fenton Activity Centre suffered a setback with losing both its ACM and the newly appointed warden in 2023. However, the management Committee rallied round and continued further renovations of washing facilities, drainage and roof repairs throughout 2023.

A General Meeting was called by the members and took place (online) in July and October 2023 specifically to discuss funding for our activity centres and in particular completion of the refurbishment of the White House at St Briavels Activity Centre. The membership rejected any type of loan and called upon the Trustees to search for new funding. Accordingly a new fundraising committee was established towards the end of the year.

Structure, governance and management

Historical note

The Polish Scouting Association is an independent scouting organisation with roots dating back to the beginning of the 20th century and the launch of Baden Powell's new scouting ideas in Poland in 1910. World War II saw the deportation of Poles from Poland to Soviet and Nazi camps. Other Poles fled to Allied nations, including the UK, where they joined military formations, army, navy and air force, which made significant contributions to the defeat of Nazi Germany.

After the war ended, unable to return to their homeland now subjugated by the Soviet Union, Poles settled in various countries around the world. Amongst the immigrants were scout and guide leaders who continued practicing true scouting values and traditions wherever they settled. The independent Polish Scouting Association Abroad governance structure was established in 1946 with offices in London and units in various parts of the world and continues the unbroken tradition of Polish scouting to this day. Today this parent organisation is called the Polish Scouting Association (International) Limited (PSA International) which guides and supports the work of Polish scouting in Argentina, Australia, Canada, France, Germany, Holland, Ireland, Sweden the United States of America and in the United Kingdom.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Established in 1943, Polish Scouting in the UK operated under the umbrella of the Polish Scouting Association Abroad (PSA International) until the end of 2014. Up until then, all financial activities were contained within the financial statements of PSA International. In order to allow for clear division in governance and assets and to be in line with the organisational structure of Polish Scouting in the other countries, the international and UK operations needed to be formally divided. The transfer of freehold assets took place in 2014 and the new Trustees for PSA UK Region were appointed and took over full responsibility of the charity as from 1 January 2015.

Governing Document

The charitable company is governed by its Memorandum and Articles of Association dated 8 January 2013.

Constitution of Charity

The Polish Scouting Association (UK Region) Limited is a Company Limited by Guarantee no. 08352009 registered on 8 January 2013, registered charity number 1155288 in England and Wales and SC045348 registered in Scotland on 14 January 2015. The area of benefit is the United Kingdom.

Charity Governance

The Trustees are all active members of the Commissions and are very familiar with the work of Polish Scouting. The last Biennial General Meeting took place on 9-10 October 2022 face to face for the first time in 4 years. Several new trustees were voted onto the board. The next Biennial General Meeting is planned for 5-6 October 2024.

Trustees

The Trustees who served during the year and since the year end are as described on the legal and administrative information page.

In the reporting period, the Trustees held nine meetings in total. Of these seven were full board meetings of which five were teleconference meetings, and two face to face meetings at PSA International in London.

A General Meeting called by the members was held on 4th July 2023 and 1st October 2023.

There were also numerous other sub-committee meetings, including IIR, Safeguarding, Scout and Guide Commissioners, and activity centre sub-committees, to ensure the work of the charity ran smoothly. The St Briavels Project Committee continued regular meetings in 2023 which increased in regularity as the workload increased across the year, reporting regularly to the Trustees.

Recruitment and appointment of trustees

Some of the board – the National Executive Council members are also Trustees and Directors. The appointment dates for Trustees and Directors is listed above. A Roman Catholic Chaplain supports the PSA UK Region National Executive Council. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up of the organisation.

The general meeting held in July and October 2023 was to discuss and agree further funding approaches for the on-going refurbishment of St Briavels Activity Centre.

The next formal meeting of Scouts and Guides Commissions to vote in a new National Executive Council is set for 5-6 October 2024 at our Fenton Activity Centre.

Four Trustee board members offered their resignations to the board during 2023, 1 member was co-opted in 2022 to support the board on the new funding and finance committee.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Induction and training

There were no new trustees appointed in 2023, however it is the policy of the charity to support new National Executive Council members when they are appointed and ensure they are introduced to their role and responsibilities by a Trustee of PSA UK Region, relevant Charity Commission literature is recommended and copies of the trust deed and the latest financial information is distributed. Trustees regularly consider governance topics at board meetings.

Organisational structure

The Trustees are ultimately responsible for the policies and assets of the charity. The Commissions are responsible for the day to day management and co-ordination of the activities within the Commissions. The full Polish Scouting Association UK Region National Executive Council supports the Trustees in all legal and administrative obligations of the charity. There is a Polish Scouting Association UK Region Internal Audit Committee and a Polish Scouting Association UK Region Honour Court. The charity's activities are run by four commissions: UK Girl Guide Commission, UK Boy Scout Commission, Friends of Polish Scouting, and Senior Scout Commission.

The Boy Scout and Girl Guide Commissions work in parallel with each other and are further divided into regions and districts which directly support the work of scout and guide units. The total number of youth units is 117. Many units are single sex units, others are co-educational and this is largely dependent on the numbers of members in the units and the availability of leaders. The age range and numbers within units and leaders, instructors and other adults is divided as follows:

Rainbows and beavers	aged 4-7 - 163 and 0
Brownies and cubs including mixed groups	aged 7-11 - 365 and 512
Guides and scouts	aged 11-15 - 553 and 371
Ranger guides and venture scouts	aged 15-21 - 117 and 105
Guide and Scout leaders and adult helpers	Aged 16+ - 26 and 45
Guide and scout instructors	Aged 18 + - 111 and 77
TOTAL includes mixed cub & brownie groups	TOTAL - 1335 and 1110

1. The UK Girl Guide Commission has five regions: London and the South East Region, South West Region, Midlands and East Anglia Region, North of England Region and Scotland with the new region Hufiec Polesie officially created in autumn 2021 across Edinburgh, Perth and Aberdeen.
2. The UK Boy Scout Commission has six regions: London and the South East Region, South West Region, Midlands and East Anglia Region, North West of England Region, North East of England Region, and a new region "Hufiec Lwów" was established in 2023 across Glasgow, Perth, Aberdeen and Motherwell.
3. The Friends of Polish Scouting actively provide moral and financial support for the youth units in all the Regions. Friends have grown in number from 14 to 20 units in 2023, this rapid growth is due to new units forming where new Scout and Guide units form. There are now 254 registered Friends in England and Scotland of whom 10 are Instructor Friends – "Działacze Harcerscy"
4. The Senior Scout Commission offers a scouting platform for seniors who wish to continue to serve the community following the scouting ethos but do not wish to contribute in a leadership role in Scouting. Historically these units flourished in the 1950's and 1960's and currently 35 of these members continue to meet in three established units. There continues to be one new probationary unit established in 2022.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Relationship with related parties

PSA International is the governing organisation for Polish Scouting Association abroad and a close link is kept with the Headquarters of the Executive Council as well as with all the Polish Scouting Executive Councils and Commissions, the chairpersons of which are members and vice chairs of PSA International since 2021. Indeed it was this link which helped us to develop the bid for the Polish government donation to the St Briavels Project. Links are maintained with units of Girl Guiding and the Scouts Association in the UK as well as with other scouting organisations in the UK and notably in Poland.

PSA UK Region works closely with the Polish community in the UK, especially through close co-operation with the Polish Saturday schools and the Polish Catholic Mission. Co-operation with the Polish Embassy and Consulate as well as numerous other well established and new Polish organisations is invaluable, enriches the programmes and gives members the opportunity to engage with their Polish roots while benefiting from the values of scouting.

The activity centres have developed strong links with the wider community. Engaging, with a variety of groups and especially those working with young people, the centres have offered the facilities for activities.

Serious incident report

The Trustees have considered the guidelines provided by the Charity Commission and consider they are compliant with the recommendations.

Disclosure of information to the auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Conclusion

The Trustees wish to record their recognition of the commitment of all the Guide and Scout instructors and leaders, the Friends of Polish Scouting and all volunteers working to support PSA UK Region. Their dedication, professionalism and positive approach are very much appreciated in the furtherance of the aims of the Charity especially during these last two extremely challenging years.

The Trustees' report was approved by the Board of Trustees.

Mr A B Szwagrzak

Trustee

Dated: 20 September 2024

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees, who are also the directors of Polish Scouting Association (UK Region) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees/directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees/directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT**

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

Opinion

We have audited the financial statements of Polish Scouting Association (UK Region) Limited (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities including fraud

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride of fraud is made
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED**

Audit response to risks identified

The information obtained through the assessment to risk procedures is reviewed and the following work undertaken:

- processes to test the outcomes of our assessment include, a review of Board minutes, analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.

- an understanding of the legal and regulatory framework as applicable to the charity is obtained together with knowledge of the procedures put in place by the charity in order to comply with the same

It should be noted that Auditing standards limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act and also section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (As amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Sarah Morley BA (Hons) ACA (Senior Statutory Auditor)
for and on behalf of Kendall Wadley LLP

20 September 2024

Chartered Accountants
Statutory Auditor

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Kendall Wadley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year

		Unrestricted funds general	Designated funds	Restricted funds	Total	Total
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £
Income from:						
Donations and legacies	3	34,554	-	276,657	311,211	608,222
Charitable activities	4	152,804	-	-	152,804	129,790
Other trading activities	5	22,927	-	-	22,927	21,113
Investments	6	1,499	-	-	1,499	132
Other income	7	211	-	-	211	28,042
Total income		211,995	-	276,657	488,652	787,299
Expenditure on:						
Raising funds	8	16,761	-	-	16,761	11,452
Charitable activities	9	149,417	31,653	11,875	192,945	214,413
Total expenditure		166,178	31,653	11,875	209,706	225,865
Net income / (expenditure)		45,817	(31,653)	264,782	278,946	561,434
Gross transfers between funds	14	(91,723)	356,505	(264,782)	-	-
Net movement in funds		(45,906)	324,852	-	278,946	561,434
Fund balances at 1 January 2023		419,363	2,110,184	-	2,529,547	1,968,113
Fund balances at 31 December 2023		373,457	2,435,036	-	2,808,493	2,529,547

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial year					
		Unrestricted funds general	Designated funds	Restricted funds	Total
	Notes	2022 £	2022 £	2022 £	2022 £
<u>Income from:</u>					
Donations and legacies	3	7,503	36,485	564,234	608,222
Charitable activities	4	129,790	-	-	129,790
Other trading activities	5	21,113	-	-	21,113
Investments	6	132	-	-	132
Other income	7	28,042	-	-	28,042
Total income		186,580	36,485	564,234	787,299
<u>Expenditure on:</u>					
Raising funds	8	11,452	-	-	11,452
Charitable activities	9	183,287	31,126	-	214,413
Total expenditure		194,739	31,126	-	225,865
Net (expenditure) / income		(8,159)	5,359	564,234	561,434
Gross transfers between funds	14	(29,200)	643,434	(614,234)	-
Net movement in funds		(37,359)	648,793	(50,000)	561,434
Fund balances at 1 January 2022		456,722	1,461,391	50,000	1,968,113
Fund balances at 31 December 2022		419,363	2,110,184	-	2,529,547

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023	2022
	Notes	£	£
Fixed assets			
Tangible assets	15	2,678,290	2,318,008
Current assets			
Debtors	16	15,098	13,724
Cash at bank and in hand		287,287	358,531
		302,385	372,255
Creditors: amounts falling due within one year	17	(22,182)	(160,716)
Net current assets		280,203	211,539
Total assets less current liabilities		2,958,493	2,529,547
Creditors: amounts falling due after more than one year	18	(150,000)	-
Net assets		2,808,493	2,529,547
Income funds			
Unrestricted funds - general			
Designated funds	21	2,435,036	2,110,184
General unrestricted funds		373,457	419,363
		2,808,493	2,529,547
		2,808,493	2,529,547

The company was entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023, although an audit has been carried out under section 144 of the Charities Act 2011. The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of trustees and authorised for issue on 20 September 2024 and are signed on its behalf by:

Mr A B Szwagrzak
Trustee

Company Registration No. 08352009

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	25		333,340		606,605
Investing activities					
Purchase of tangible fixed assets		(406,083)		(692,040)	
Repayment of investment loans and receivables		-		2,300	
Interest received		1,499		132	
Net cash used in investing activities			(404,584)		(689,608)
Financing activities					
Proceeds from borrowings		-		150,000	
Net cash (used in)/generated from financing activities			-		150,000
Net (decrease)/increase in cash and cash equivalents			(71,244)		66,997
Cash and cash equivalents at beginning of year			358,531		291,534
Cash and cash equivalents at end of year			287,287		358,531

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Company information

Polish Scouting Association (UK Region) Limited is a private company limited by guarantee incorporated in England and Wales (Company number: 08352009). And a charity registered with the charity commission in England and Wales (Charity number: 1155288), and Scotland (Charity Number: SC045348). The registered office is 23-31 Beavor Lane, London, W6 9AR.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties about its ability to continue. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Government grant income is recognised in the period to which it relates. Where entitlement to grant income is subject to performance conditions, income is recognised as the performance conditions are met.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

The Association is reliant on those who perform duties in the regions on a voluntary basis. These services are not valued on the basis that they cannot be "sold" and the use of fair value would result in an overstatement of the value of the donation to the charity.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Assets costing £500 or more are capitalised, depending on their useful economic life.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures, fittings & equipment	15% reducing balance

Depreciation is not provided on the cost of a refurbishment programme until the project is complete.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, and deposits held at call with banks.

1.9 Debtors

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

1.10 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt amount it has received as advanced payments for goods and services it must provide.

1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Pensions

The charity operates a defined contribution pension scheme, and the pension charge represents the amount payable by the charity to the fund in respect of the year.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Depreciation is based on a judgment of useful economic lives and residual values of the assets. Depreciation rates are disclosed in point 1.6 and carrying value of assets in note 15.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds	Designated funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£	£
Donations and gifts	34,554	-	28,853	63,407	271,703
Grants	-	-	247,804	247,804	336,519
	<u>34,554</u>	<u>-</u>	<u>276,657</u>	<u>311,211</u>	<u>608,222</u>
For the year ended 31 December 2022	<u>7,503</u>	<u>36,485</u>	<u>564,234</u>		<u>608,222</u>
Donations and gifts					
K Jakubowski	-	-	-	-	100,000
Biel Bros Ltd	-	-	-	-	100,000
Other	34,554	-	28,853	63,407	71,703
	<u>34,554</u>	<u>-</u>	<u>28,853</u>	<u>63,407</u>	<u>271,703</u>
Grants receivable for core activities					
Ministerstwo Spraw Zagranicznych (MSZ)	-	-	87,484	87,484	336,519
Polish Scouting Association (International) Limited	-	-	160,320	160,320	-
	<u>-</u>	<u>-</u>	<u>247,804</u>	<u>247,804</u>	<u>336,519</u>

Ministerstwo Spaw Zagranicznych (MSZ) is a government grant from the Polish Ministry of Foreign Affairs.

A legacy of £240,485 was received by Polish Scouting Association (International) Limited. The legacy was in the name of Polish Scouting Association (UK) Limited. Polish Scouting Association (UK) Limited is the former name of Polish Scouting Association (International) Limited which originally encompassed the UK operations. In 2014 the organisations were divided with the formation of Polish Scouting Associations (UK Region) Limited. All the scout centres in the UK were transferred to Polish Scouting Association (UK Region) Limited and the administrative building in Beavor Lane remained in the ownership of Polish Scouting Association (International) Limited. It was therefore agreed by the trustees of Polish Scouting Association (International) Limited that two thirds of the legacy, which amounts to £160,320, was donated to Polish Scouting Association (UK Region) Limited to be used as a restricted grant.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

4 Charitable activities

	2023	2022
	£	£
Jamboree	18,650	-
Subscriptions	27,087	30,955
Camps	103,543	95,774
Courses	3,524	3,061
	<u>152,804</u>	<u>129,790</u>

5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Incidental rental income	9,342	8,086
Guide shop	13,585	13,027
Other trading activities	<u>22,927</u>	<u>21,113</u>

6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	<u>1,499</u>	<u>132</u>

7 Other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Other income	<u>211</u>	<u>28,042</u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Raising funds

	2023	2022
	£	£
<u>Trading costs</u>		
Shop and other costs of goods sold	16,761	11,452
	<u>16,761</u>	<u>11,452</u>

9 Charitable activities

	Annual activities	Jamboree	Total	Annual activities
	£	£	£	2022
				£
Staff costs (see note 11)	18,659	-	18,659	14,563
Depreciation and impairment	45,801	-	45,801	44,934
Rent and rates	5,194	-	5,194	574
Insurance	19,375	-	19,375	17,256
Heat and light	32,629	-	32,629	19,689
Repairs and maintainance	33,184	-	33,184	48,482
Telephone	1,776	-	1,776	1,327
Travel	8,301	-	8,301	6,868
Printing, postage and stationery	376	-	376	1,443
Sundry expenses	4,066	-	4,066	7,544
Marketing	279	-	279	1,405
Subscriptions to PSA International	8,590	-	8,590	6,149
Donations made	1,845	-	1,845	36,289
Bank charges	276	-	276	293
Jamboree expenditure	-	7,137	7,137	-
	<u>180,351</u>	<u>7,137</u>	<u>187,488</u>	<u>206,816</u>
Governance costs (see note 10)	5,457	-	5,457	7,597
	<u>185,808</u>	<u>7,137</u>	<u>192,945</u>	<u>214,413</u>
Analysis by fund				
Unrestricted funds - general	142,280	7,137	149,417	183,287
Unrestricted funds - designated	31,653	-	31,653	31,126
Restricted funds	11,875	-	11,875	-
	<u>185,808</u>	<u>7,137</u>	<u>192,945</u>	<u>214,413</u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

10 Governance costs

	2023	2022
	£	£
Audit fees	3,777	3,648
Legal and professional	1,680	3,949
	<u>5,457</u>	<u>7,597</u>
Allocated to:		
Charitable activities	<u>5,457</u>	<u>7,597</u>

The above stated audit fees of £3,777 (2022: £3,648) are inclusive of both audit services and drafting of statutory accounts.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Site managers	<u>2</u>	<u>2</u>

Employment costs

	2023	2022
	£	£
Wages and salaries	18,625	14,563
Other pension costs	34	-
	<u>18,659</u>	<u>14,563</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. Expenses totalling £1,328 were reimbursed to six trustees for small items of charitable expenditure.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

14 Transfers

£264,782 (2022 - £614,234) was transferred from restricted funds to the general fixed asset designated fund along with £91,723 (2022 - £65,169) from unrestricted funds to reflect the movements in tangible fixed assets in the year.

£nil (2022 - £35,969) was transferred from designated funds to unrestricted funds to reflect donations made to Ukraine and for a new pennant to the Midlands girl guide commission.

15 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2023	2,410,080	106,708	2,516,788
Additions	403,062	3,021	406,083
Disposals	-	(1,108)	(1,108)
At 31 December 2023	2,813,142	108,621	2,921,763
Depreciation			
At 1 January 2023	157,044	41,736	198,780
Depreciation charged in the year	35,266	10,535	45,801
Eliminated in respect of disposals	-	(1,108)	(1,108)
At 31 December 2023	192,310	51,163	243,473
Carrying amount			
At 31 December 2023	2,620,832	57,458	2,678,290
At 31 December 2022	2,253,036	64,972	2,318,008

16 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	125	125
Prepayments and accrued income	14,973	13,599
	15,098	13,724

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

17 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income		11,412	1,211
Other creditors		760	150,760
Accruals		10,010	8,745
		<u>22,182</u>	<u>160,716</u>

Deferred income relates to rental income and subscriptions received in advance, all is released in the following accounting period.

18 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Loans		150,000	-

The loan is due to Polish Scouting Association (International) Limited and is repayable by 31 December 2025 and bears no interest.

19 Members' Liability

Every member of the Association undertakes to contribute to the assets of the Association in the event of a winding up whilst a member or within one year of ceasing to be a member. The amount called in such an event may not exceed £1.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds		
	Balance at income 1 January 2022	Transfers	Balance at income 1 January 2023	Expenditure	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£
Fundacja SPK	50,000	-	(50,000)	-	-	-
MSZ grant	-	336,519	(336,519)	-	87,484	-
Biel Bros Ltd	-	100,000	(100,000)	-	-	-
K Jakubowski	-	100,000	(100,000)	-	-	-
Other	-	27,715	(27,715)	-	(16,978)	-
Polish Scouting Association (International) Limited	-	-	-	-	160,320	-
Donations for first aid equipment	-	-	-	-	2,500	-
PSA Grant for waterworks Fenton	-	-	-	-	9,375	-
	50,000	564,234	(614,234)	276,657	(11,875)	(264,782)

The following restricted funds were received for the development/refurbishment project of the Stanica Harcerska freehold property (St Briavels project), on completion of the works, the donations/grants were transferred to a general fixed asset designated fund.

- Fundacja SPK
- Minsterstwo Spraw Zagranicznych (MSZ)
- Biel Bros Ltd
- K Jakubowski
- Polish Scouting Association (International) Limited
- Other consists of several donations to contribute to the completion
- Donations for first aid equipment - a donation received in the year from Polonia Aid Foundation.
- PSA Grant for waterworks Fenton - A grant for the repairs of Fenton from Polish Scouting Association (International) Limited.

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

21 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds					
	Balance at income 1 January 2022	Expenditure	Transfers	Balance at 1 January 2023	Expenditure	Transfers
	£	£	£	£	£	£
St Briavels	1,370,272	-	(29,239)	1,341,033	(29,239)	-
St Briavels Phase III Project	42,119	-	(887)	720,635	(898)	356,505
Fenton roof repairs	49,000	-	(1,000)	48,000	(1,000)	-
Donations to Ukraine fund	-	33,485	-	516	(516)	-
Fund for new pennant	-	3,000	-	-	-	-
	1,461,391	36,485	(31,126)	643,434	(31,653)	356,505
				2,110,184		2,435,036

The St Briavels fund represents the development/refurbishment of the Stanica Harcerska freehold property, once complete the funds were transferred to a general fixed asset designated fund. The value of this fund represents the net book value of the building.

Major repair works were undertaken to the Fenton Polish Scout Centre, these funds represent the net book value of the improvements.

Other Donations are funds which have been donated to Ukraine via PSA UK's partners.

The Polish Embassy donated funds towards a new pennant for the Midlands girl guide commission.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

22 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 December 2023 are represented by:				
Tangible assets	243,254	2,435,036	-	2,678,290
Current assets/(liabilities)	280,203	-	-	280,203
Long term liabilities	(150,000)	-	-	(150,000)
	<u>373,457</u>	<u>2,435,036</u>	<u>-</u>	<u>2,808,493</u>
Fund balances at 31 December 2022 are represented by:				
Tangible assets	208,340	2,109,668	-	2,318,008
Current assets/(liabilities)	211,023	516	-	211,539
	<u>419,363</u>	<u>2,110,184</u>	<u>-</u>	<u>2,529,547</u>

23 Capital commitments

	2023 £	2022 £
Amounts contracted for but not provided in the financial statements:		
Contracted for but not provided in the financial statements:		
Refurbishment of St Briavels - Phase 3	<u>58,869</u>	<u>58,231</u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

24 Related party transactions

Polish Scouting Association (International) Limited, the governing body of the polish Scouting Association worldwide, gifted £163,200 towards the St Briavels project, together with a further £9,375 towards essential maintenance works at Fenton from a legacy as detailed in note 3.

25 Cash generated from operations	2023	2022
	£	£
Surplus for the year	278,946	561,434
Adjustments for:		
Investment income recognised in statement of financial activities	(1,499)	(132)
Depreciation and impairment of tangible fixed assets	45,801	44,934
Movements in working capital:		
(Increase)/decrease in debtors	(1,374)	880
Increase/(decrease) in creditors	1,265	(924)
Increase in deferred income	10,201	413
Cash generated from operations	333,340	606,605

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POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

England & Wales - Charity number 1155288

Accounts

Charity Registration (England & Wales) No. 1155288

Charity Registration (Scotland) No. SC045348

Company Registration No. 08352009 (England and Wales)

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

**(INCORPORATING THE COMMISSIONS, MANAGEMENT BOARD,
2 ACTIVITY CENTRES AND THE ST BRIAVELS PROJECT)**

FOR THE YEAR ENDED 31 DECEMBER 2022

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K A Jakubowski Mr J Minor Ms D Matuszewska Ms D E Zasadzka Mr A B Szwagrzak Mrs I Z Sobolewska Ms T Ciecierska Mr P A Grabowiecki Mr P L Indyk Ms A L Macheta Ms A Z Wojtkowiak
Chair of Trustees	Mr A B Szwagrzak
Charity number (England & Wales)	1155288
Charity number (Scotland)	SC045348
Company number	08352009
Registered office	23-31 Beavor Lane London W6 9AR
Auditors	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS
Website	http://www.zhpwb.org.uk
Bankers	Barclays Bank plc Leicester LE87 2BB Lloyds Bank plc Weybridge CM1 1JS Lloyds Bank plc Sheldon B26 3JW HSBC Bank plc Bury BL9 0AN

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Trustees' report	1 - 12
Statement of Trustees' responsibilities	13
Independent auditor's report	14 - 16
Statement of financial activities	17 - 18
Balance sheet	19
Statement of cash flows	20
Notes to the accounts	21 - 33

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and accounts for the year ended 31 December 2022. The report includes those matters required to be referred to in both a directors' and strategic report.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Objectives and activities

The Objectives of the Polish Scouting Association (UK Region) Limited (PSA UK Region) as set out in the Articles of Association are to promote the physical, mental, and spiritual development of Polish youth in the United Kingdom by Scouting and Guiding methods and in accordance with the principles and traditions of the Scout and Guide Movements.

Explanation of the Charity Aims: The PSA UK Region is a charity with educational aims based on ideological principles contained in the Polish Scouting Promise and Law and on Christian ethics. The Constitution and General Policies and Regulations offer young people an opportunity to develop themselves to be courageous, upright and committed to service, to follow a path of self-improvement and build a better world in which to live. The Scout Method is based on the principles of interaction between young people and adults, to learn through experience, gain new skills, take responsibility for their own thoughts and actions, work in groups, take increased responsibility for others and make and live out their Scout Promise. As Polish Scouting was established in the UK in the post-World War II era within Polish communities forming Catholic parishes; the faith part of our programme is principally but not exclusively underpinned by the Catholic faith. These aims continue with the influx of new Polish emigres to established but dormant communities such as Edinburgh in Scotland but also as new Polish communities are formed for example in Aberdeen, Glasgow, Motherwell and Perth in Scotland and also across England in Southampton, Carlisle, and Liverpool.

The main objectives of PSA UK Region activities during the period were:

- To provide opportunities for young people to develop their mental, physical, and scouting abilities, through the Polish Scouting Association.
- To govern the Charity according to the Articles of Association while maintaining the general principles of Polish Scouting.
- To provide opportunities for members and participants to learn about the culture and history of Poland.
- To further establish and develop the commercially sustainable use of Wood House the new building built in phase 2 of the St Briavels Activity Centre opened late 2019. This building was largely unused in 2020 due to the Pandemic. 2021 was the first year of limited use and 2022, was a first full year.
- To continue the fundraising for phase 3 of the St Briavels Project, whilst finally starting the renovation work of the White House.
- To continue to support our other Activity Centre, Fenton High House in Lincolnshire.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Explanation of the Charity Strategies for achieving its stated objectives:

1. PSA UK Region is divided into four commissions delivering outreach work: the Boy Scout Commission, Girl Guide Commission, Senior Scouts and Friends of Polish Scouting.
2. The outreach work is location based in 118 scouting units across England and Scotland. The programme of scouting and guiding activities is offered through weekly meetings, regular outings, weekend trips, hikes, and annual two/three-week summer camps.
3. The Regional Commissions direct the work of the districts and units and support their outreach work. Although virtually stopped during 18 months of the Covid-19 pandemic (C-19), scouting activities resurged in mid 2021 and by late 2022 had steadily built back to pre-pandemic levels.
4. The UK Boy Scout and Girl Guide Commissions run regular training programmes throughout the year for young and mature leaders. This is done at Commission level for unit leaders, scout leaders and guiders and on a Regional level for patrol leaders. The success of the training programmes continues to result in a wider and more varied scouting programme being offered to young people as well as supporting the establishment of new units throughout the UK. Following the C-19 regulations forcing many training events in 2021 to be held via video conferencing only some resumed on a face to face basis in 2022 such as Instructors training. Safeguarding training is now mostly delivered by video conferencing online training.
5. The Trustees refer to the Articles of Association as well as the Polish Scouting Constitution and General Policies and Regulations to secure governance of PSA UK Region. The Trustees also ensure that specific policies are in place (e.g. Safeguarding, Risk Assessment, Data Protection etc) in accordance with the law and best practice in the UK. For example, in order to achieve our objectives in 2022, we established regular online Safeguarding Courses via Zoom as our normal approach following the independent review of 2021.
6. Fundraising has continued to support the modernisation and redevelopment of our Activity Centre in the Wye Valley. So far well over £2m has been raised. Building Work on Phase 2c was completed in Spring 2019 and the new accommodation building was opened for use. Commencing phase 3 was expected to start in 2020 but, due to the pandemic, was delayed. Funding improved in autumn 2021 and spring 2022. The 3rd phase was bolstered by successful applications made to the Polish Government Ministry of Polish Foreign Affairs – Ministerstwo Spraw Zagranicznych (MSZ). £335,000 was received in early 2022 and a further £87,000 pledged at the end of 2022, as well as donations of £200,000 from private individuals.
7. The Commissions continued to develop an integrated programme of activities based on the history of Poland and the fight to restore independence before, during and after World War I. Although some events are still held virtually almost all events were back to face to face in 2022.

Statement of Public Benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The PSA UK Region exists to serve the community by providing programmes of activities which promote scouting and guiding principles and prepare young people to be of value to both Poland as the country of their roots and to be worthwhile citizens in the community in which they live in the United Kingdom. Most of our units operate in urban and inner-city areas with participants coming mainly from migrant families. However a large minority are also children of second or third generation Poles born here.

The PSA UK Region offers access to its Activity Centres at St Briavels and Fenton to a variety of communities, especially ones providing programmes of development, support and experience for young people, such as schools, other youth organisations and sports clubs.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Significant activities

The following are details of significant activities that contribute to the achievement of the stated objectives:

The Rolling Programme of Activities: Each age group within Polish Scouting, rainbow brownies and beavers, cubs/brownies, scouts/guides, venture scouts/ranger guides has a well-established programme of activities which is based on learning, an outdoor lifestyle and the gaining of new skills through experience. Each age group has a set of targets to achieve each year. Young people gain skills badges and grades dependent on their level of participation and interests. These targets are achieved through activities mainly at weekly meetings, weekend trips, day trips, and summer camps. Each unit offers these activities on a regular basis and encourages young people to take their own initiative when gaining skills badges. As in early 2021, some of these meetings in 2022 were virtual though these had mainly returned to actual face to face meetings as C-19 regulations were withdrawn.

The scouting and guiding programmes emphasise service to the community and regular activities take place where members can help others. Participation in Polish cultural and historical events also play a significant part in the Polish Scouting programme, with all units regularly taking part in events to mark historical and cultural anniversaries. The programme of activities extends across England and Scotland, such as the WW2 Polish Airmen's Celebration in September 2022. The dedication of the Polish Armed Services monument at the National Arboretum autumn 2022.

Under the guidance of the Commissions, all units continued participating in activities within their local communities and participating in events which highlighted Polish history in the wider community. The history programme also extended to other significant 20th & 21st century anniversaries in Polish history.

Redevelopment of the Activity Centre Stanica Harcerska at St Briavels:

The main building of this Activity Centre, known as the White House, has been closed since January 2013 for Health and Safety reasons. The Association put forward plans to redevelop the Activity Centre, which were approved by the Forest of Dean District Council in December 2014. In 2015 the Trustees appointed a Project Manager who was responsible for the tender process to select architects and contractors and for the delivery of the project.

Phase 1 of the project was the conversion of the former Coach House into warden accommodation which was completed in early 2016. A site warden was employed in March 2016 and lives on site.

Phase 2 of the project covered the construction of a new, purpose-built accommodation and activity building (Wood House) and was being carried out in three sub-phases in line with the inflow of funds. Phase 2a – the foundations and substructure were completed in late Spring of 2017. Phase 2b – the outer shell of the building was completed in late Spring of 2018. In Autumn 2018 work commenced on Phase 2c, the final internal and external fit out of the building was completed and handed over in late Spring 2019. Among the first bookings of the new accommodation building, Wood House, were two, two-week long cub/brownie camps run by the Polish Southwest London Guide and Scout Group. The spacious modern facilities in the new accommodation building were very well received.

Fundraising for the redevelopment of the centre, specifically the refurbishment of the White House, continued throughout 2020. Thanks to major donations from several UK based Polish Trusts, support from the Polish Senate in partnership with the Warsaw based NGO Stowarzyszenie "Wspólnota Polska", public donations and general fundraising by individual units, scout and guide leaders and the Friends of Polish Scouting the completion of second phase in Spring 2019 was eagerly anticipated and led to the temporary opening of the centre which was then curtailed by the pandemic. This investment creates unique facilities, which will be available to a variety of scouting and youth groups, especially from inner city areas, who will come to explore the Wye Valley and its surroundings, an area of outstanding natural beauty.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

In addition to indoor accommodation the site also has a number of camping fields, which continued to be used during the summer months throughout the period of redevelopment of the indoor accommodation in 2019, but were not used in 2020. Use of camping fields restarted in summer 2021 and were fully operational throughout 2022

Phase 3 of the project covers the full refurbishment of the White House and the planning and fundraising for this phase started in earnest at the end of 2020. Fundraising was unfortunately very limited in 2020, however one large sum was received from a UK based Polish Trust and was divided equally between our two Activity Centres. Fenton Activity Centre received their funding in late 2020. St Briavels Activity Centre received an equal share in Spring 2021.

In Autumn 2021 an application was made directly to the Polish Government's Ministry of Polish Foreign Affairs – Ministerstwo Spraw Zagranicznych (MSZ). This prompted a visit organised by the ministry and Polish consulate in London to St Briavels Activity Centre. The minister was visibly impressed with how well we had used previous Polish Donations i.e. in building Wood House and by presentations on plans for the White House.

We were delighted to hear right at the end of 2021 that we had been successful in our bid application for 2 million PLN (£335k) which was confirmed in January 2022 thus allowing phase 3 to finally begin in spring 2022.

The impact of C-19 measures in 2021 resulted in a vastly reduced income due to the lack of visitors to our outdoor centres. The trustees did apply for, and were successful in receiving, C-19 Government grants including from the Retail Hospitality and Leisure Grant Fund (RHLGF) which helped to cover our costs. Things improved over the course of from summer 2021. The fundraising website is www.stanica-stbriavels.uk

Our Web page continued to be developed during 2022 with links to all four of our Commissions: Boys, Girls, Seniors and Friends of Polish Scouting. There are clear links to our Safeguarding team on our front page and to our two Activity Centres.

The funds raised under this project are reflected in a restricted fund in the PSA UK Region accounts. Funds donated from Poland are visible in our annual accounts

We have increased the use of social media such as Facebook and Instagram to showcase our work and search for further funding and donations.

Policy Review: The Trustees updated the following policies in 2022:

- Updated detailed Risk Assessment Guidance following end of C-19
- Implementation of changes in Safeguarding procedures as a result of the review of PSA UK Safeguarding Policy and protocols inspected by an independent contractor in late 2021
- Data protections policies to reflect post Brexit changes
- Financial Controls and Regulations.

The PSA UK Region is registered with the Information Commissioners Office.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Volunteer contribution: Volunteers are essential to the work of the Charity, they organise and run all units and activities, and they mentor young leaders. All leaders and officers in the Regions and Commissions are volunteers. On a regular weekly basis, there are usually 203 registered volunteer scout and guide instructors who lead our activities. It is estimated that these volunteers provide a minimum 3 hours of volunteer time per week. Over one year this amounts to over 28,000 volunteer hours. This calculation does not take into account other volunteer adults in Polish Scouting and young leaders who have not yet achieved the scout/guide leader qualification or the value added by over 250 registered Friends of Polish Scouting and activity centre volunteers. Of these 203 registered Scout and Guide instructors, some instructors do not run activities instead they actively support and facilitate the younger leaders.

The Trustees and members of the PSA UK Region National Council are also volunteer Scout and Guide instructors. The Charity is very fortunate in that its volunteers see their contribution as an integral part of the Association's work and the value added into the lives of over 2,000 young participants.

New work which developed supporting and improving mental health of young leaders and instructors continued from developed a pace in 2021 into 2022. The two part course supporting our leaders in being (a) aware of mental health issues that may affect our young people and (b) to whom to report any concerns or where to signpost professional help was further developed. A Facebook page was created and the team leading on mental health are regular contributors and some have also made themselves available as mentors. This team was led by a Trustee and Guide instructor until Autumn 2022. However following our biennial meeting in October 2022 the Trustee stood down due to taking on a Guide district commission and has since resigned in 2023. It has not been possible to find a permanent replacement since then.

The C-19 Response Team which worked tirelessly throughout 2021 and 2022 also led by a Trustee member of the board of trustees and including Scout and Guide Commissioners, our Safeguarding lead and others was finally wound down in December 2022. However a watchful eye is kept on any changes to advice being offered by the UK Scouts & Guide Associations regarding communicable diseases.

The contribution of many volunteers during 2022, particularly as a full programme of events was finally offered for the first time in two years was absolutely huge and continued to grow and by the summer all units were fully operational including those who had temporarily stopped activities in 2020/21. The Friends of Scouting could finally fully restart activities as could the Senior Scouts Commission.

In all the activities undertaken by the Charity the Trustees are very grateful for the support of volunteer helpers without whose assistance the Charity could not carry out the important work it currently does among young people of Polish origin in the UK. Units are based in inner cities and much of the work is centred on children and young people from disadvantaged backgrounds.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meets the company law requirements for the Trustees to present a strategic report.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

Charitable activities which explain the performance achieved against objectives are:

General Performance:

The Boy Scout Commission and Girl Guide Commission are further divided into regions, districts and units. Regional Commissions oversee the work of all the districts and units in their Region. Great emphasis is placed on leader training and both Commissions have seen a steady year on year increase in training course attendance. Over 200 participants attended senior leader training run by the Commissions, while the Regions also run their own patrol leader training. Training continued in 2022 run both via video conferencing but also on a live face to face basis, these also included both L2 Child Protection and Safeguarding Courses.

Residential events in the UK and abroad: These events are a vital part of the scouting programme. After a period of disruption to residential two-week or weekend cub/brownie camps throughout the year, and the explosion of these activities in 2021, we returned to the normal range of such activities in 2022.

There were ten summer scout camps, seven UK Venture Scouts camps, one foreign Venture Scout camp to the Polish mountains, and six cub colonies. There were five Guide camps and one Ranger Guide camp, along with three Summer mixed Cub and Brownie colonies and one brownie colony. The return of Residential events in the Charity's activity centres at Stanica Harcerska Fenton and Stanica Harcerska St Briavels, grew in 2022 in terms of numbers of participants. By Summer 2022 all of these events no longer heavily governed by strict C-19 regulations and directed actions for leaders had restarted including many of the camps listed above. It is interesting to note that leaders were more aware of how to look for and deal with hygiene expectations. There were also numerous weekend camps and other events held throughout the year by both Commissions. Several regions both Scouts and Guides underwent Jubilee years, e.g. Scouts London district "Warszawa" held a 75th anniversary camp and two Northern region Guides "Mazowsze" and "Kaszuby" held 60th celebrations.

St Briavels Fund: Start of Phase 3: Although PSA UK Region planning only began at the end of 2020, and stalled again during 2021, by late summer the project team was back in action. A bid was made to the Polish Governments Ministry of Foreign Affairs (the MSZ) and by working with PSA International we were able to host a delegation from Poland led by the minister himself. They visited our International Headquarters in London various Polish sites and most importantly our activity centre in St Briavels. They were very impressed with how we had used Polish Donations received to date, and held fundraising events amassing £1.25 million over 6 years to build Wood House. We gave presentations on how this was achieved followed by a presentation on our plans to totally renovate White House. They also toured both buildings and camping and activity fields. We received excellent feedback on the day. Our project team submitted our application with help from our former project manager working alongside our new Project manager who is a Trustee on our board and another trustee with experience of the extremely technically detailed Polish bidding forms. At the very end of 2021 we were informed we had been successful and that approximately £335k (2million PLN) was to be transferred in the following spring.

Work on the White House began in earnest in early 2022, and continued throughout the entire year. The project team first had to find an appropriate building company and project manager which was completed towards the end of the winter and has proven to have been an excellent choice.

The project team had approximately £50k to start with, donated by SPK (Polish ex combatants Association) along with the £335k from MSZ in Poland (Ministry of Foreign Affairs) through our new partners Związek Harcerstwa Rzeczypospolitej (ZHR), further private donations of over £200k came in and a second bid was made to MSZ towards the end of the year for a further £87k.

The project team met on a bi-weekly basis throughout the year and the building work started in March / April once appropriate accommodation had been given to the bat population! Normal Scouting activity took place in August elsewhere on the site as the building was appropriately fenced off with Heras fencing and large vehicles ceased operations. By the end of 2022 all of the major structural work including all of the internal walls, floors, and external walls and roofs and windows were fully completed and the house was sealed to the elements. Work had to stop to the end of the first fix stage.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

The financial results of Polish Scouting in the UK were consolidated within company number 00405814 Polish Scouting Association (International) Limited (PSA International) until 2014. The PSA UK Region accounts have operated independently of PSA International as of 1 January 2015.

A summary of the year's results can be found on page 18 of this report. Activities show total incoming resources of £787,299 (2021 £207,133) and total resources expended of £225,865 (2021 £149,721).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 24 and 30 month's expenditures. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period of these accounts, in spite of the C-19 pandemic, the war in Ukraine and the increasing cost of living crisis.

The Trustees believe they have secure funding for the future commitments and activities of the charity in the coming year. The membership of the charity has remained buoyant throughout the 2022 year and does not pose uncertainty to its financial sustainability. The trustees are confident that the activities will continue to increase during 2022/23 and foresee an opportunity to be even stronger, with a growth in membership due to a public desire to make use of the camp facilities in the UK.

The Trustees have reviewed the forecast future performance of the charity and have prepared a cash flow forecast for 12 months from the date of approval of these financial statements. Taking into account the charity's ongoing response to the cost of living crisis outlined above, the Trustees consider it has sufficient cash reserves to continue its activities. Accordingly, the Trustees continue to adopt the going concern basis in preparing the charity's accounts.

At 31 December 2022, total funds amounted to £2,529,547 (2021 £1,968,113), of this amount unrestricted funds totalled £419,363 (2021 £456,722), designated funds of £2,110,184 (2021 £1,461,391) and restricted funds of £nil (2021 £50,000).

Of the unrestricted funds £208,340 (2021 £159,511) is represented by tangible fixed assets leaving £211,023 (2021 £297,211) as freely available reserves.

Principal sources of income

PSA UK Region operates on subscriptions received from members and charitable donations. Earnings from lettings and donations support the activity centres and the work of the charity. Fundraising in connection with the St Briavels Fund is shown as restricted funds in the accounts of PSA UK Region as this is exclusively to support the three Phase refurbishment project. PSA UK Region is registered with HMRC to collect donations under the Gift Aid Scheme.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Risk management

The Charity has considered risk management in a number of key areas, identifying the potential risk, possible impact, and action required to mitigate the risk in question.

1. **Human Resources:** The Trustees take into consideration, that units can only operate in locations where there are adequate and appropriate adult resources to run scouting activities following our guidelines, rules and regulations. Young leaders are always encouraged to take ownership of units under the mentorship of experienced scout and guide leaders. There is a reputational risk associated with how leaders represent the charity and this is closely monitored through a well-established organisational structure. Two activity centres (Stanica Harcerska St Briavels and Stanica Harcerska Fenton) have on site wardens employed by PSA UK Region.
8. **Safeguarding:** The Trustees have a nominated Safeguarding and Child Protection Officer who is supported by nominated officers in the Commissions. Adults working in Polish Scouting undergo criminal records checks and child protection training. This work is supported in the regions and districts. Guidelines and instructions are regularly issued to units and during leadership training. Adults new to PSA UK Region undergo a process of application, reference checks, criminal records checks and induction training. Trustees regularly review a broad spectrum of issues around safeguarding members, volunteers and participants of PSA UK Region.
9. **Health and Safety:** A trustee and board member is the designated person responsible for Health and Safety. The activity centres have regular health and safety and fire inspections. The Commissions follow the policies of the PSA UK Region National Executive Council in implementing Health & Safety in the activities of all units.
10. **Covid 19:** Since the pandemic ended the Covid 19 Response Team led by a Trustee of the board and former UK Scouts Commissioner, met online on an occasional basis only during 2022 and will be wound up in 2023. Having closely followed Government and National Youth Association advice and advice from the Scouts and Guides UK in order to make informed decisions on readiness levels, this is now green and the team will be disbanded although the board will continue to keep a watchful eye on any new measures should they present themselves. Advice and associated risk assessment forms which were posted on our website still continue to appear there and relate directly to all four sections of our organisation.
11. **Property:** There continue to be two activity centres:

5.1 Stanica Harcerska St Briavels is a freehold property in the Wye Valley, purchased in 1962 as a direct result of donations made by scouts, guides and the Polish Community in the UK. Stanica Harcerska St Briavels is still undergoing a major refurbishment project and further details are outlined in other sections of this report. In June 2019 the new 46 bed accommodation building Wood House, was opened for use and since then a variety of events and camps have taken place. The centre is currently known as the Wye Valley Woodside Centre. Funds have actively been raised for the final phase of the site redevelopment – the complete refurbishment of the original building - White House and work is starting in 2022 has continued at the start of 2023 www.zhpwb.org.uk/stanice-harcerskie/stanica-st-briavels/

5.2 Stanica Harcerska Fenton is a freehold property near Gainsborough, Lincolnshire purchased in 1971 as a direct result of donations made by scouts, guides and the Polish Community in the UK. The site is regularly used for scouting activities and is hired out to external groups outside of the time, when the PSA UK Region use it. During 2022 further renovations continued on the roof and infrastructure of the existing building. Following the fire at Christmas 2021 the Wardens flat was fully refurbished, the warden was temporarily rehoused. In the autumn of 2022 a new Warden was appointed and moved into the newly refurbished flat. www.zhpwb.org.uk/stanice-harcerskie/centralna-stanica-fenton/

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

5.3 The Trustees have ensured that each activity centre has a volunteer Activity Centre Manager (ACM) responsible for the efficient running of the centre who reports to the Trustees on a regular basis. The Fenton ACM has been in post for many years. A new St Briavels ACM was appointed towards the end of 2022. The risks involved in using the centres are regularly mitigated by Health and Safety inspections, the management of inventories, servicing utilities, alarm and emergency lighting systems and securing insurance cover. Volunteers support the work of the centres. The site warden for the St. Briavels centre has been in post since March 2016. The site warden for the Fenton centre tendered their resignation in May 2022 after almost 5 years in post. A new warden was appointed in October 2022.

6. Finance: Financial controls are monitored by the PSA UK Region Internal Audit Committee as well as an external auditor. Consolidated accounts are presented to the auditors. Units are self-financing through member subscriptions and fundraising. Regions and Commissions and the National Executive Council are financed by funds generated from subscriptions and donations. The Trustees have reviewed the finances of the activity centres, which are moving towards being self-financing. The St Briavels Fund account is a restricted fund within the accounts of PSA UK Region.

Plans for the future

PSA UK Region is governed by the Articles of Association and the Polish Scouting Constitution and General Policies and Regulations. The elected Trustees would not normally anticipate any significant change to the operation of the Charity and would plan to continue its activities as stated above. However, following the COVID-19 global pandemic resulting in unprecedented changes to normal activities in the UK right into the autumn of 2021. The Trustees continued adhering to all UK government and NHS recommendations through 2022 while continuing to re-establish normal activities and camps. Outreach work with our participants continues through a variety of regular online and face to face activities, creatively adapting programmes to meet changing needs. We believe this proved that our charity is sustainable and has gone from strength to strength. Our contribution towards the future well-being of young people is in increasing demand now and we believe will continue to do so in the future.

The Stanica Harcerska St Briavels/Wye Valley Woodside Centre has had new Manager appointed in September 2022 working with the existing Warden has developed our visibility both in the local area and to youth groups and schools near and far. The renovation work on the White House is now past the midway point of Phase 3 of the project (full refurbishment of the original building). Work will continue in 2023 as soon as sufficient funds have been raised. Detailed plans can be viewed on the website www.stanicastbriavels.uk

Stanica Harcerska Fenton hosted its first post summer camp celebrations since 2019 in September 2022 and an event celebrating the 20th anniversary of Polish Scouting adopting St Wincenty Frelichowski as our patron saint. This was an International meeting. Hufiec Mazowsze also celebrated its 60th anniversary in the Spring of 2022. Further renovations of washing facilities, drainage and roof repairs are now planned for 2023.

Our most recent Biennial Members meeting took place in October 2022 at the Stanica Fenton at which a new board was elected and the incumbent chair to the board of trustees was re-elected to a second term.

The pandemic affected all activities massively however trustees have supported the Activity Centre Managers through this time with help from volunteers throughout 2022 as things returned to normal and now we are a year past the worst we can see our organisation has grown from strength to strength both in numbers of participants and in the variety of actions and activities.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

Historical note

The Polish Scouting Association is an independent scouting organisation with roots dating back to the beginning of the 20th century and the launch of Baden Powell's new scouting ideas in Poland in 1910. World War II saw the deportation of Poles from Poland to Soviet and Nazi camps. Other Poles fled to Allied nations, including the UK, where they joined military formations, army, navy and air force, which made significant contributions to the defeat of Nazi Germany.

After the war ended, unable to return to their homeland now subjugated by the Soviet Union, Poles settled in various countries around the world. Amongst the immigrants were scout and guide leaders who continued practicing true scouting values and traditions wherever they settled. The independent Polish Scouting Association Abroad governance structure was established in 1946 with offices in London and units in various parts of the world and continues the unbroken tradition of Polish scouting to this day. Today this parent organisation is called the Polish Scouting Association (International) Limited (PSA International) which guides and supports the work of Polish scouting in Argentina, Australia, Canada, France, Germany, Holland, Ireland, Sweden the United States of America and in the United Kingdom.

Established in 1943, Polish Scouting in the UK operated under the umbrella of the Polish Scouting Association Abroad (PSA International) until the end of 2014. Up until then, all financial activities were contained within the financial statements of PSA International. In order to allow for clear division in governance and assets and to be in line with the organisational structure of Polish Scouting in the other countries, the international and UK operations needed to be formally divided. The transfer of freehold assets took place in 2014 and the new Trustees for PSA UK Region were appointed and took over full responsibility of the charity as from 1 January 2015.

Governing Document: The charitable company is governed by its Memorandum and Articles of Association dated 8 January 2013.

Constitution of Charity: The Polish Scouting Association (UK Region) Limited is a Company Limited by Guarantee no. 08352009 registered on 8 January 2013, registered charity number 1155288 in England and Wales and SC045348 registered in Scotland on 14 January 2015. The area of benefit is the United Kingdom.

Charity Governance: The Trustees are all active members of the Commissions and are very familiar with the work of Polish Scouting. The last Biennial General Meeting took place on 9-10 October 2022 face to face for the first time in 4 years. Some new trustees were voted onto the board

Trustees

The Trustees who served during the period are as described on the legal and administrative information page. Of those shown the following are also directors for the purpose of Company law:

- A B Szwagrzak	(Appointed on 20/11/2018)
- K Jakubowski	(Appointed on 16/10/2016)
- J Minor	(Appointed on 20/11/2018)
- D Matuszewska	(Appointed on 20/11/2018)
- D Zasadzka	(Appointed on 20/11/2018)
- I Z Sobolewska	(Appointed on 20/10/2020)
- T B Ciecierska	(Appointed on 08/11/2022)
- P A Grabowiecki	(Appointed on 01/12/2022)
- P L Indyk	(Appointed on 01/12/2022)
- A L Macheta	(Appointed on 08/11/2022)
- A Z Wojtkowski	(Appointed on 08/11/2022)
- A M Kucewicz	(Resigned on 09/10/2022)
- I Tarkowska	(Resigned on 09/10/2022)
- W T Mankowski	(Resigned on 09/10/2022)
- KR Wrobel	(Resigned on 09/10/2022)

At the biennial meeting in October 2022 new board members were elected.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

In the reporting period, the Trustees held six meetings in total. Of these five were full board meetings of which two were teleconference meetings, and three face to face meetings at PSA International in London. There was a biennial full members meeting run by the board on 8-9 October 2022. There was one other meeting of the full board – an extraordinary meeting. There were also numerous other sub-committee meetings, including C-19, HR, Scout and Guide Commissioners, mental health team, and activity centre sub-committees, to ensure the work of the charity ran smoothly. The St Briavels Project Committee restarted regular meetings in early 2022 which increased in regularity as the workload increased across the year, reporting regularly to the Trustees.

Recruitment and appointment of trustees

The National Executive Council was elected on 10th October 2022 in a face to face meeting, the first such since 2018 meeting due to the Pandemic. The new board has a two year term and is chosen from among the registered members of the PSA UK Region National Assembly who are aged over 16 and have satisfied the conditions set out in the Polish Scouting Constitution and General Policies and Regulations and Charity Commission regulations.

Some of the board – the National Executive Council members are also Trustees and Directors. The appointment dates for Trustees and Directors is listed above. A Roman Catholic Chaplain supports the PSA UK Region National Executive Council. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up of the organisation.

The next formal meeting of Scouts and Guides Commissions to vote in a new National Executive Council is set for 5-6 October 2024 at our Stanica Fenton Activity Centre.

Induction and training

There were four new trustees appointed in 2022. It is the policy of the charity to support new National Executive Council members when they are appointed and ensure they are introduced to their role and responsibilities by a Trustee of PSA UK Region, relevant Charity Commission literature is recommended and copies of the trust deed and the latest financial information is distributed. Trustees regularly consider governance topics at board meetings.

Organisational structure

The Trustees are ultimately responsible for the policies and assets of the charity. The Commissions are responsible for the day to day management and co-ordination of the activities within the Commissions. The full Polish Scouting Association UK Region National Executive Council supports the Trustees in all legal and administrative obligations of the charity. There is a Polish Scouting Association UK Region Internal Audit Committee and a Polish Scouting Association UK Region Honour Court. The charity's activities are run by four commissions: UK Girl Guide Commission, UK Boy Scout Commission, Friends of Polish Scouting, and Senior Scout Commission.

The Boy Scout and Girl Guide Commissions work in parallel with each other and are further divided into regions and districts which directly support the work of scout and guide units. The total number of youth units is 117. Many units are single sex units, others are co-educational and this is largely dependent on the numbers of members in the units and the availability of leaders. The age range and numbers within units and leaders, instructors and other adults is divided as follows:

Rainbows and beavers	aged 4-7 - 109 and 0
Brownies and cubs including mixed groups	aged 7-11 - 379 and 428
Guides and scouts	aged 11-15 - 316 and 350
Ranger guides and venture scouts	aged 15-21 - 55 and 116
Guide and Scout leaders and adult helpers	Aged 16+ - 69 and 45
Guide and scout instructors	Aged 18 + - 111 and 74
TOTAL includes mixed cub & brownie groups	TOTAL - 1039 and 1013

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

12. The UK Girl Guide Commission has five regions: London and the South East Region, South West Region, Midlands and East Anglia Region, North of England Region and Scotland with the new region Hufiec Polesie officially created in autumn 2021 across Edinburgh, Perth and Aberdeen.
13. The UK Boy Scout Commission has six regions: London and the South East Region, South West Region, Midlands and East Anglia Region, North West of England Region, North East of England Region, and the new units established in Scotland in 2022 across Edinburgh, Glasgow, Perth, Aberdeen and Motherwell all continue to go from strength to strength.
14. The Friends of Polish Scouting actively provide moral and financial support for the youth units in all the Regions. They are organised in 14 units, but this number is rapidly growing with new units forming where new Scout and Guide units form.
15. The Senior Scout Commission offers a scouting platform for seniors who wish to continue to serve the community following the scouting ethos but do not wish to contribute in a leadership role in Scouting. Historically these units flourished in the 1950's and 1960's and currently some of these members continue to meet in three established units. There was one new probationary unit established in 2021/2.

Relationship with related parties

PSA International is the governing organisation for Polish Scouting Abroad and a close link is kept with the Headquarters of the Executive Council as well as with all the Polish Scouting Executive Councils and Commissions the chairpersons of which are members and vice chairs of PSA International since 2021. Indeed it was this link which helped us to develop the bid for the Polish government donation to the St Briavels Project. Links are maintained with units of Girl Guiding and the Scouts Association in the UK as well as with other scouting organisations in the UK and notably in Poland.

PSA UK Region works closely with the Polish community in the UK, especially through close co-operation with the Polish Saturday schools and the Polish Catholic Mission. Co-operation with the Polish Embassy and Consulate as well as numerous other well established and new Polish organisations is invaluable, enriches the programmes and gives members the opportunity to engage with their Polish roots while benefiting from the values of scouting.

The activity centres have developed strong links with the wider community. Engaging with a variety of groups and especially those working with young people the centres have offered the facilities for activities.

Serious incident report

The Trustees have considered the guidelines provided by the Charity Commission and consider they are compliant with the recommendations.

Disclosure of information to the auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Conclusion

The Trustees wish to record their recognition of the commitment of all the Guide and Scout instructors and leaders, the Friends of Polish Scouting and all volunteers working to support PSA UK Region. Their dedication, professionalism and positive approach are very much appreciated in the furtherance of the aims of the Charity especially during these last two extremely challenging years.

The Trustees' report was approved by the Board of Trustees.

Mr A B Szwagrzak

Trustee

Dated: 27 July 2023



POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees, are also the directors of Polish Scouting Association (UK Region) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees/directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees/directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT**

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

Opinion

We have audited the financial statements of Polish Scouting Association (UK Region) Limited (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities including fraud

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride of fraud is made
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED**

Audit response to risks identified

The information obtained through the assessment to risk procedures is reviewed and the following work undertaken:

- processes to test the outcomes of our assessment include, a review of Board minutes, analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.

- an understanding of the legal and regulatory framework as applicable to the charity is obtained together with knowledge of the procedures put in place by the charity in order to comply with the same

It should be noted that Auditing standards limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act and also section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (As amended) . Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed .

**Sarah Morley ACA (Senior Statutory Auditor)
for and on behalf of Kendall Wadley LLP**

27 July 2023

**Chartered Accountants
Statutory Auditor**

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Kendall Wadley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

		Unrestricted funds general 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	7,503	36,485	564,234	608,222	131,815
Charitable activities	4	129,790	-	-	129,790	57,666
Other trading activities	5	21,113	-	-	21,113	16,957
Investments	6	132	-	-	132	7
Other income	7	28,042	-	-	28,042	688
Total income		186,580	36,485	564,234	787,299	207,133
<u>Expenditure on:</u>						
Raising funds	8	11,452	-	-	11,452	5,818
Charitable activities	9	183,287	31,126	-	214,413	143,903
Total resources expended		194,739	31,126	-	225,865	149,721
Net (outgoing)/incoming resources before transfers		(8,159)	5,359	564,234	561,434	57,412
Gross transfers between funds	14	(29,200)	643,434	(614,234)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(37,359)	648,793	(50,000)	561,434	57,412
Fund balances at 1 January 2022		456,722	1,461,391	50,000	1,968,113	1,910,701
Fund balances at 31 December 2022		419,363	2,110,184	-	2,529,547	1,968,113

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	69,132	-	62,683	131,815
Charitable activities	4	57,666	-	-	57,666
Other trading activities	5	16,957	-	-	16,957
Investments	6	7	-	-	7
Other income	7	688	-	-	688
Total income		144,450	-	62,683	207,133
<u>Expenditure on:</u>					
Raising funds	8	5,818	-	-	5,818
Charitable activities	9	103,238	30,665	10,000	143,903
Total resources expended		109,056	30,665	10,000	149,721
Gross transfers between funds	14	-	31,289	(31,289)	-
Net (expenditure)/income for the year/ Net movement in funds		35,394	624	21,394	57,412
Fund balances at 1 January 2021		421,328	1,460,767	28,606	1,910,701
Fund balances at 31 December 2021		456,722	1,461,391	50,000	1,968,113

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	15		2,318,008		1,670,902
Current assets					
Debtors	16	13,724		16,904	
Cash at bank and in hand		358,531		291,534	
		372,255		308,438	
Creditors: amounts falling due within one year	17	(160,716)		(11,227)	
Net current assets			211,539		297,211
Total assets less current liabilities			2,529,547		1,968,113
Income funds					
Restricted funds	19		-		50,000
<u>Unrestricted funds - general</u>					
Designated funds	20	2,110,184		1,461,391	
General unrestricted funds		419,363		456,722	
			2,529,547		1,918,113
			2,529,547		1,968,113

The company was entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of trustees and authorised for issue on 27 July 2023 and are signed on its behalf by:

Mr A B Szwagrzak
Trustee



Company Registration No. 08352009

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	25		606,604		88,569
Investing activities					
Purchase of tangible fixed assets		(692,040)		(99,859)	
Repayment of investment loans and receivables		2,300		-	
Interest received		133		7	
Net cash used in investing activities			(689,607)		(99,852)
Financing activities					
Proceeds from borrowings		150,000		-	
Net cash generated from/(used in) financing activities			150,000		-
Net increase/(decrease) in cash and cash equivalents			66,997		(11,283)
Cash and cash equivalents at beginning of year			291,534		302,817
Cash and cash equivalents at end of year			358,531		291,534

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Company information

Polish Scouting Association (UK Region) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 23-31 Beavor Lane, London, W6 9AR.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Government grant income is recognised in the period in which they are related to.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Association is reliant on those who perform duties in the regions on a voluntary basis. These services are not valued on the basis that they cannot be "sold" and the use of fair value would result in an overstatement of the value of the donation to the charity.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures, fittings & equipment	15% reducing balance

Depreciation is not provided on the cost of a refurbishment programme until the project is complete.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds	Designated funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£	£
Donations and gifts	7,503	36,485	227,715	271,703	67,172
Government Grant	-	-	336,519	336,519	64,643
	<u>7,503</u>	<u>36,485</u>	<u>564,234</u>	<u>608,222</u>	<u>131,815</u>
For the year ended 31 December 2021	<u>69,132</u>	<u>-</u>	<u>62,683</u>		<u>131,815</u>
Donations and gifts					
K Jakubowski	-	-	100,000	100,000	-
Biel Bros Ltd	-	-	100,000	100,000	-
Fundacja SPK	-	-	-	-	50,000
Sen Trust	-	-	-	-	138
Autodesk	-	-	-	-	1,000
Other	7,503	36,485	27,715	71,703	16,034
	<u>7,503</u>	<u>36,485</u>	<u>227,715</u>	<u>271,703</u>	<u>67,172</u>
Grants receivable for core activities					
National Heritage	-	-	-	-	10,000
Covid 19 Business Closure Grant	-	-	-	-	16,500
Covid 19 Business re Start up Grant	-	-	-	-	12,000
Covid 19 Support Council Grant	-	-	-	-	26,143
Ministerstwo Spraw Zagranicznych (MSZ)	-	-	336,519	336,519	-
	<u>-</u>	<u>-</u>	<u>336,519</u>	<u>336,519</u>	<u>64,643</u>

4 Charitable activities

	2022 £	2021 £
Subscriptions	30,955	15,403
Camps	95,774	42,263
Courses	3,061	-
	<u>129,790</u>	<u>57,666</u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Incidental rental income	8,086	8,597
Guide shop	13,027	8,360
	<u> </u>	<u> </u>
Other trading activities	21,113	16,957
	<u> </u>	<u> </u>

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	132	7
	<u> </u>	<u> </u>

7 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Other income	28,042	688
	<u> </u>	<u> </u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

8 Raising funds

	2022	2021
	£	£
<u>Trading costs</u>		
Shop and other costs of goods sold	11,452	5,818
	<u>11,452</u>	<u>5,818</u>

9 Charitable activities

	Total 2022 £	Total 2021 £
Staff costs (see note 11)	14,563	15,792
Depreciation and impairment	44,934	43,964
Rent and rates	574	4,186
Insurance	17,256	10,051
Heat and light	19,689	12,334
Repairs and maintainance	48,482	21,833
Telephone	1,327	1,303
Travel	6,868	3,730
Printing, postage and stationery	1,443	475
Sundry expenses	7,544	3,383
Marketing	1,405	1,491
Subscriptions to PSA International	6,149	2,607
Donations made	36,289	16,956
Bank charges	293	149
	<u>206,816</u>	<u>138,254</u>
Governance costs (see note 10)	7,597	5,649
	<u>214,413</u>	<u>143,903</u>
Analysis by fund		
Unrestricted funds - general	183,287	103,238
Unrestricted funds - designated	31,126	30,665
Restricted funds	-	10,000
	<u>214,413</u>	<u>143,903</u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

10 Governance costs

	2022	2021
	£	£
Audit fees	3,648	3,360
Legal and professional	3,949	2,289
	<u>7,597</u>	<u>5,649</u>
Allocated to:		
Charitable activities	<u>7,597</u>	<u>5,649</u>

The above stated audit fees of £3,648 (2021 £3,360) are inclusive of both audit services and drafting of statutory accounts.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Site managers	<u>2</u>	<u>2</u>

Employment costs

	Notes	2022	2021
		£	£
Wages and salaries	9	<u>14,563</u>	<u>15,792</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration nor were reimbursed expenses during the year other than as a direct re-imbursement for expenditure incurred on the charity's behalf.

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

14 Transfers

£614,234 (2021 - £31,289) was transferred from restricted funds to the general fixed asset designated fund along with £65,169 (2021 - £nil) from unrestricted funds to reflect the movements in tangible fixed assets in the year.

£35,969 (2021 - £nil) was transferred from designated funds to unrestricted funds to reflect donations made to Ukraine and for a new pennant to the Midlands girl guide commission.

15 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2022	1,730,677	94,071	1,824,748
Additions	679,403	12,637	692,040
At 31 December 2022	2,410,080	106,708	2,516,788
Depreciation			
At 1 January 2022	122,394	31,452	153,846
Depreciation charged in the year	34,650	10,284	44,934
At 31 December 2022	157,044	41,736	198,780
Carrying amount			
At 31 December 2022	2,253,036	64,972	2,318,008
At 31 December 2021	1,608,283	62,619	1,670,902

16 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	125	2,425
Prepayments and accrued income	13,599	14,479
	13,724	16,904

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

17 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	18	1,211	798
Other creditors		150,760	760
Accruals and deferred income		8,745	9,669
		<u>160,716</u>	<u>11,227</u>

Other creditors amounting to £150,760, includes an amount due to Polish Scouting Association (International) Limited of £150,000 which is repayable within the next 12 months and bears no interest.

18 Deferred income

	2022 £	2021 £
Other deferred income	<u>1,211</u>	<u>798</u>

Deferred income relates to rental income received in advance.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£	£	£
Berek Charitable Trust	25,000	-	-	(25,000)	-	-	-	-
Fundacja SPK	-	50,000	-	-	50,000	-	(50,000)	-
Sen Trust	500	138	-	(638)	-	-	-	-
MSZ grant	3,106	-	-	(3,106)	-	336,519	(336,519)	-
Biel Bros Ltd	-	-	-	-	-	100,000	(100,000)	-
K Jakubowski	-	-	-	-	-	100,000	(100,000)	-
Autodesk	-	1,000	-	(1,000)	-	-	-	-
Other	-	1,545	-	(1,545)	-	27,715	(27,715)	-
National Heritage	-	10,000	(10,000)	-	-	-	-	-
	<u>28,606</u>	<u>62,683</u>	<u>(10,000)</u>	<u>(31,289)</u>	<u>50,000</u>	<u>564,234</u>	<u>(614,234)</u>	<u>-</u>

The following restricted funds were received for the development/refurbishment project of the Stanica Harcerska freehold property (St Briavels project), on completion of the works, the donations/grants were transferred to a general fixed asset designated fund.

- Fundacja SPK
- Biel Bros Ltd
- Ministerstwo Spraw Zagranicznych (MSZ)
- K Jakubowski
- Other consists of several donations to contribute to the completion

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds						
	Balance at 1 January 2021	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
St Briavels	1,399,511	(29,239)	-	1,370,272	-	(29,239)	1,341,033
St Briavels Phase III Project	11,256	(426)	31,289	42,119	-	(887)	720,635
Fenton roof repairs	50,000	(1,000)	-	49,000	-	(1,000)	48,000
Donations to Ukraine fund	-	-	-	-	33,485	-	516
Fund for new pennant	-	-	-	-	3,000	-	-
	<u>1,460,767</u>	<u>(30,665)</u>	<u>31,289</u>	<u>1,461,391</u>	<u>36,485</u>	<u>(31,126)</u>	<u>2,110,184</u>

The St Briavels fund represents the development/refurbishment of the Stanica Harcerska freehold property, once complete the funds were transferred to a general fixed asset designated fund. The value of this fund represents the net book value of the building.

Major repair works were undertaken to the Fenton Polish Scout Centre, these funds represent the net book value of the improvements.

Other Donations are funds which have been donated to Ukraine via PSA UK's partners.

The Polish Embassy donated funds towards a new pennant for the Midlands girl guide commission.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

21 Members' Liability

Every member of the Association undertakes to contribute to the assets of the Association in the event of a winding up whilst a member or within one year of ceasing to be a member. The amount called in such an event may not exceed £1.

22 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 December 2022 are represented by:				
Tangible assets	208,340	2,109,668	-	2,318,008
Current assets/(liabilities)	211,023	516	-	211,539
	<u>419,363</u>	<u>2,110,184</u>	<u>-</u>	<u>2,529,547</u>
Fund balances at 31 December 2021 are represented by:				
Tangible assets	159,511	1,461,391	50,000	1,670,902
Current assets/(liabilities)	297,211	-	-	297,211
	<u>456,722</u>	<u>1,461,391</u>	<u>50,000</u>	<u>1,968,113</u>

23 Capital commitments

	2022 £	2021 £
At 31 December 2022 the charity had capital commitments as follows:		
Contracted for but not provided in the financial statements:		
Refurbishment of St Briavels - Phase 3	<u>58,231</u>	<u>-</u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

24 Related party transactions

K .Jakubowski a Trustee of the charity donated £100,000 during the year, this was used towards the completion of the St Briavels project.

25 Cash generated from operations	2022	2021
	£	£
Surplus for the year	561,434	57,412
Adjustments for:		
Investment income recognised in statement of financial activities	(132)	(7)
Depreciation and impairment of tangible fixed assets	44,933	43,963
Movements in working capital:		
Decrease/(increase) in debtors	880	(5,626)
(Decrease) in creditors	(924)	(7,387)
Increase in deferred income	413	214
Cash generated from operations	606,604	88,569

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

England & Wales - Charity number 1155288

Accounts

Charity Registration (England & Wales) No. 1155288

Charity Registration (Scotland) No. SC045348

Company Registration No. 08352009 (England and Wales)

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

**(INCORPORATING THE COMMISSIONS, MANAGEMENT BOARD,
2 ACTIVITY CENTRES AND THE ST BRIAVELS PROJECT)**

FOR THE YEAR ENDED 31 DECEMBER 2021

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr K A Jakubowski
Mrs A M Kucewicz
Mr J Minor
Ms D Matuszewska
Ms D E Zasadzka
Mr A B Szwagrzak
Mrs I Tarkowska
Mr W T Mankowski
Mrs I Z Sobolewska
Mrs K R Wrobel

Chair of Trustees Mr A B Szwagrzak

Charity number (England & Wales) 1155288

Charity number (Scotland) SC045348

Company number 08352009

Registered office 23-31 Beavor Lane
London
W6 9AR

Auditors Kendall Wadley LLP
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Website <http://www.zhpwb.org.uk>

Bankers Barclays Bank plc
Leicester
LE87 2BB

Lloyds Bank plc
Weybridge
CM1 1JS

Lloyds Bank plc
Sheldon
B26 3JW

HSBC Bank plc
Bury
BL9 0AN

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Trustees' report	1 - 13
Statement of Trustees' responsibilities	14
Independent auditor's report	15 - 17
Statement of financial activities	18 - 19
Balance sheet	20
Statement of cash flows	21
Notes to the accounts	22 - 34

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and accounts for the year ended 31 December 2021. The report includes those matters required to be referred to in both a directors' and strategic report.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Objectives and activities

The Objectives of the Polish Scouting Association (UK Region) Limited (PSA UK Region) as set out in the Articles of Association are to promote the physical, mental, and spiritual development of Polish youth in the United Kingdom by Scouting and Guiding methods and in accordance with the principles and traditions of the Scout and Guide Movements.

Explanation of the Charity Aims: The PSA UK Region is a charity with educational aims based on ideological principles contained in the Polish Scouting Promise and Law and on Christian ethics. The Constitution and General Policies and Regulations offer young people an opportunity to develop themselves to be courageous, upright and committed to service, to follow a path of self improvement and build a better world in which they live. The Scout Method is based on the principles of interaction between young people and adults to learn through experience, gain new skills, take responsibility for their own thoughts and actions, work in groups, take increased responsibility for others and make and live out their Scout Promise. As Polish Scouting was established in the UK in the post-World War II era within Polish communities forming Catholic parishes, the faith part of our programme is principally but not exclusively underpinned by the Catholic faith.

These aims continue with the influx of new Polish emigres to established but dormant communities such as Edinburgh in Scotland, also as new Polish communities are formed, for example, in Aberdeen and Perth in Scotland and also across England in Southampton, Carlisle and Brighton.

The main objectives of the activities of PSA UK Region during the period were:

- To provide opportunities for young people to develop through Polish scouting.
- To govern the Charity according to the Articles of Association while maintaining the general principles of Polish Scouting.
- To establish and develop the use of Wood House, the new building built in phase 2 of the St Briavels Project opened late 2019, but largely unused in 2020 due to the Pandemic.
- To begin the fundraising for phase 3 of the St Briavels Project, for the renovation of the White House
- To provide opportunities for members and participants to learn about the culture and history of Poland.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Explanation of the Charity Strategies for achieving its stated objectives:

1. PSA UK Region is divided into four commissions delivering outreach work: the Boy Scout Commission, Girl Guide Commission, Senior Scouts and Friends of Polish Scouting.
2. The outreach work is location based in 118 scouting units across England and Scotland. The programme of scouting and guiding activities is offered through weekly meetings, regular outings, weekend trips, hikes, and annual two/three-week summer camps.
3. The Regional Commissions direct the work of the districts and units and support their outreach work. Although this was severely curtailed during 2020 due to the start of the Covid 19 (C-19) pandemic and resultant lockdowns, scouting activities resurged in 2021 steadily building back to pre-pandemic levels.
4. The UK Boy Scout and Girl Guide Commissions run regular training programmes throughout the year for young and mature leaders. This is done at Commission level for unit leaders, scout masters and guiders and on a Regional level for patrol leaders. The success of the training programmes continues to result in a wider and more varied scouting programme being offered to young people as well as supporting the establishment of new units throughout the UK. Due to the C-19 regulations constantly changing during 2021, many training events were held via video conferencing with some resuming on a face to face basis, such as, Instructors training.
5. The Trustees refer to the Articles of Association as well as the Polish Scouting Constitution and General Policies and Regulations to secure governance of PSA UK Region. The Trustees also ensure that specific policies are in place (eg. Safeguarding, Risk Assessment, Data Protection) in accordance with the law and best practice in the UK. For example, in order to achieve our objectives in 2021 we continued regular online Safeguarding Courses via Zoom and also reviewed our safeguarding policies and procedures through an independent company.

Fundraising has continued to support the modernisation and redevelopment of our activity centre in the Wye Valley. In addition to raising public donations, the St Briavels Project Fund has identified and successfully applied for funding to a number of organisations, which donate to capital projects. Our scouting units have continued their own fundraising initiatives for this cause. By the end of 2020 the total raised by the fund was over £1.5m. Building Work on Phase 2c was completed in Spring 2019 and the new accommodation building was opened for use. Commencing phase 3 was expected to start in 2020 but due to the C-19 lockdowns did not begin until autumn 2020. However, this phase was bolstered by applications made to the Polish Governments Ministry of Polish Foreign Affairs - (Ministerstwo Spraw Zagranicznych or MSZ). This prompted a visit from the minister himself at the end of September 2021.

6. The Commissions were increasingly able to restart a programme of specific activities based on the history of Poland before, during and after World War I. Although some events were held virtually using video conferencing, by the summer almost all events were back face to face, although on a controlled basis.

Statement of Public Benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The PSA UK Region exists to serve the community by providing programmes of activities which promote scouting and guiding principles and prepare young people to be of value to both Poland as the country of their roots and to be worthwhile citizens in the community in which they live in the United Kingdom. Most of our units operate in urban and inner-city areas with participants coming mainly from migrant families. However, a large minority are children of second or third generation Poles born here.

The PSA UK Region offers access to its activity centers to a variety of communities, especially ones providing programmes of development, support and experience for young people, such as schools and sports clubs.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Significant activities

The following are details of significant activities that contribute to the achievement of the stated objectives:

The Rolling Programme of Activities: Each age group within Polish Scouting, rainbow brownies and beavers, cubs/brownies, scouts/guides, venture scouts/ranger guides has a well-established programme of activities which is based on learning, an outdoor lifestyle and the gaining of new skills through experience. Each age group has a set of targets to achieve each year. Young people gain skills badges and grades dependent on their level of participation and interests. These targets are achieved through activities at weekly meetings, weekend trips, day trips, summer camps. Each unit offers these activities on a regular basis and encourages young people to take their own initiative when gaining skills badges. As in 2020 many of these meetings were virtual, although from summer onwards these gradually returned to actual face to face meetings as C-19 regulations allowed.

The scouting and guiding programmes emphasise service to the community and regular activities take place where members can help others. Participation in Polish cultural and historical events also play a significant part in the Polish scouting programme, with all units regularly taking part in events to mark historical and cultural anniversaries. The programme of activities extends across England and Scotland, such as the WW2 Polish Airmen's Celebration in September 2021.

Under the guidance of the Commissions, all units continued participating in activities within their local communities and participating in events which highlighted Polish history in the wider community. The history programme also extended to other significant 20th and 21st century anniversaries in Polish history.

Redevelopment of the Activity Centre Stanica Harcerska at St Briavels: The main building of this Activity Centre has been closed since January 2013 for Health and Safety reasons. The Association put forward plans to redevelop the Centre, which were approved by the Forest of Dean District Council in December 2014. In 2015 the Trustees appointed a Project Manager who was responsible for the tender process to select architects and contractors and for the delivery of the project.

Phase 1 of the project was the conversion of the former Coach House into warden accommodation which was completed in early 2016. A site warden was employed in March 2016 and lives on site.

Phase 2 of the project covered the construction of a new, purpose-built accommodation and activity building and was being carried out in three sub-phases in line with the inflow of funds. Phase 2a – the foundations and substructure were completed in late Spring of 2017. Phase 2b – the outer shell of the building was completed in late Spring of 2018. In Autumn 2018 work commenced on Phase 2c, the final internal and external fit out of the building was completed and handed over in late Spring 2019. Among the first bookings of the new accommodation building, Wood House, were two, two-week long cub/brownie camps run by the Southwest Guide and Scout Group and the London Guide Group. The spacious modern facilities in the new accommodation building were very well received.

Fundraising for the redevelopment of the centre continued throughout 2020. Thanks to major donations from several UK based Polish Trusts, support from the Polish Senate in partnership with the Warsaw based NGO Stowarzyszenie "Wspólnota Polska", public donations and general fundraising by individual units, scout and guide leaders and the Friends of Polish Scouting the completion of second phase in Spring 2019 was eagerly anticipated and led to the temporary opening of the centre curtailed by the C-19 pandemic. This investment creates unique facilities, which will be available to a variety of scouting and youth groups, especially from inner city areas, who will come to explore the Wye Valley and its surroundings, an area of outstanding natural beauty.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

In addition to indoor accommodation the site also has a number of camping fields, which continued to be used during the summer months throughout the period of redevelopment of the indoor accommodation in 2019, but were not used in 2020.

Phase 3 of the project covers the full refurbishment of the White House and the planning and fundraising for this phase started in earnest at the end of 2020. Fundraising was unfortunately very limited in 2020, however one large sum was received from a UK based Polish Trust and was divided equally between our two activity centres. Fenton received their funding in late 2020. St Briavels received an equal share in Spring 2021

In Autumn 2021 an application was made directly to the Polish Governments Ministry of Polish Foreign Affairs – (Ministerstwo Spraw Zagranicznych or MSZ). This prompted a visit organised by the ministry and Polish consulate in London to St Briavels. The minister was visibly impressed with how well we had used previous Polish Donations i.e. in building Wood House and by presentations on plans for White House.

We were delighted to hear right at the end of 2021 that we had been successful in our bid application for 2 million PLN (approximately £350k) which has since been confirmed in January 2022, and will allow phase 3 finally to begin.

C-19 virus control measures were constantly monitored, updated and communicated in line with advice from the Government, the National Youth Association and Scouts England / Scotland, which allowed the somewhat limited indoor and outdoor scouting activity (in bubbles of 15) during the autumn of 2020 and limited indoor and outdoor use of both activity centres by private groups to open up and develop by the summer of 2021 into fully open activities indoor and out finally allowing camping activities and several such Scout, Guide, Cub and Brownie camps were held at our two activity centres and some on private estates / farms. These were strictly controlled in terms of having to follow an LFT Testing regime and protocols. However it was clear our young people were delighted to finally be able to take part in summer camps after a two year break for many.

The impact of these measures resulted in a vastly reduced income due to the lack of visitors to our outdoor centres. The trustees did apply for, and were successful in receiving, C-19 Government grants including from the Retail Hospitality and Leisure Grant Fund (RHLGF) which helped to cover our costs. Things improved over the course of 2021. The fundraising website is www.stanica.stbriavels.uk.

Our Web page was totally rebuilt during 2021 with links to all 4 of our Commissions: Boys, Girls, Seniors and Friends of Polish Scouting. There are clear links to our Safeguarding team on our front page and to our two Activity centres.

The funds raised under this project are reflected in a restricted fund in the PSA UK Region accounts. Funds donated from Poland are visible in our annual accounts

We have increasingly begun to use social media such as Facebook and Instagram to showcase our work and search for further funding and donations.

Policy Review: The Trustees updated the following policies in 2021:

- PSA UK Region Framework for phased return to activities after lockdown, including detailed Risk Assessment Guidance
- PSA UK Safeguarding Policy and protocols were inspected and reported on by an independent contractor with a report issued in autumn 2021.
- PSA UK Financial Controls and Regulations

The PSA UK Region is registered with the Information Commissioners Office.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Volunteer contribution: Volunteers are essential to the work of the Charity, they organise and run all units and activities, and they mentor young leaders. All leaders and officers in the Regions and Commissions are volunteers. On a regular usually weekly basis, over 203 registered volunteer scout and guide leaders lead our activities. It is estimated that these volunteers provide a minimum 3 hours of volunteer time per week. Over one year this amounts to over 31,000 volunteer hours. This calculation does not take into account other volunteer adults in Polish Scouting and young leaders who have not yet achieved the scout / guide leader qualification or the value added by over 250 registered Friends of Polish Scouting and activity centre volunteers. Of these 203 registered Scout and Guide instructors those who do not run activities, actively support and facilitate those young leaders.

The Trustees and members of the PSA UK Region National Council are also volunteers. The Charity is very fortunate in that its volunteers see their contribution as an integral part of the Association's work and the value added into the lives of over 2,000 young participants.

Most face-to-face activities remained cancelled during early 2021, and many units continued online activities on a regular basis throughout the spring. However as soon as Government restrictions were relaxed, many units restarted live indoor and outdoor events, meetings and camps.

The new work started at the end of 2020 on supporting and developing mental health of young leaders and instructors continued and developed a pace in 2021. The two part course supporting our leaders in being (a) aware of mental health issues that may affect our young people and (b) to whom to report any concerns or where to signpost professional help was further developed. A Facebook page was created and the team leading on mental health are regular contributors and some have also made themselves available as mentors. This team is led by a Trustee and Guide instructor.

Limited outdoor activities increased outside of lockdowns according to National Youth Agency and Scouts England/Scotland guidelines. The C-19 sub-committee which was set up in March 2020 to react to and interpret advice and guidance and government directives for our volunteers, which was further expanded in October 2020 to a full C-19 Response Team and worked tirelessly throughout 2021. This team is also led by a Trustee member of the board of trustees and also includes Scout and Guide Commissioners, our Safeguarding lead and others.

The contribution of many volunteers during 2021, particularly coming out of lockdowns was immense in that some units that had ceased to function needed support to restart, whereas those that had participated in online virtual meetings found it easier to restart. However, previous innovations including the "Scouts Homebased Challenge" event providing a weekly challenge that could be carried out at home continued to be shared online across the UK as did the virtual world wide camp fire.

In all the activities undertaken by the Charity the Trustees are very grateful for the support of volunteer helpers without whose assistance the Charity could not carry out the important work it currently does among young people of Polish origin in the UK. Units are based in inner cities and much of the work is centred on children and young people from disadvantaged backgrounds.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

Charitable activities which explain the performance achieved against objectives are:

General Performance: The Boy Scout Commission and Girl Guide Commission are further divided into regions, districts and units. Regional Commissions oversee the work of all the districts and units in their Region. Great emphasis is placed on leader training and both Commissions have seen a steady year on year increase in training course attendance. Over 200 participants attended senior leader training run by the Commissions, while the Regions also run their own patrol leader training. Training continued in 2021 originally via video conferencing but this too was being run on a live face to face basis by the summer and autumn of the year, these also included both L2 Child Protection and Safeguarding Courses.

Residential events in the UK and abroad: These events are a vital part of the scouting programme. After a year of no two-week or weekend cub/brownie camps throughout the year, no Scouts or Guides Summer camps under canvas, nor any weekend residential trips either under canvas, or at our activity centres or in hired facilities or even any Ranger Guide and Venture Scouts hikes, these activities exploded into action in 2021. There were six summer scout camps and four Venture Scouts camps, five Guide camps and one Ranger Guide camp, along with four summer Cub and Brownie colonies. The lack of Residential events in the Charity's activity centres at Stanica Harcerska Fenton and Stanica Harcerska St Briavels, ended. By early summer all of these events although heavily governed by strict anti C-19 regulations and directed actions for leaders restarted including many of the camps listed above. There were also numerous weekend camps and other events held throughout the year by both Commissions. The pure joy of our young people to be allowed to take part in true Scouting activities and challenges was palpable and obvious. And it also proved a real challenge for our young leaders and instructors to stick to the C-19 restrictions.

St Briavels Fund: Completion of Phase 3: PSA UK Region planning could only begin towards the end of 2020. And stalled again during 2021 however by late summer the project team was back in action. A bid was made to the Polish Governments Ministry of Foreign Affairs (the MSZ) and by working with PSA International we were able to host a delegation from Poland led by the minister himself. They visited our International Headquarters in London various Polish sites and most importantly our activity centre in St Briavels. They were very much impressed with how we had used Polish Donations and held fundraising events amassing £1.25 million over 6 years to build Wood House. We gave presentations on how this was achieved followed by a presentation on our plans to totally renovate White House. They also toured both buildings and camping and activity fields. We received excellent feedback on the day. Our project team submitted our application with help from our former project manager working alongside our new Project manager who is a trustee on our board and another trustee with experience of the extremely technically detailed Polish bidding forms. At the very end of the year we were informed we had been successful and that approximately £350k (2million PLN) would be transferred in the following spring.

Financial review

The financial results of Polish Scouting in the UK were consolidated within company number 00405814 Polish Scouting Association (International) Limited (PSA International) until 2014. The PSA UK Region accounts have operated independently of PSA International as of 1 January 2015.

A summary of the year's results can be found on page 18 of this report. Activities show total incoming resources of £207,133 (2020 £207,205) and total resources expended of £149,721 (2020 £163,347).

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 24 and 30 month's expenditures. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained through the period of these accounts, in spite of the C-19 pandemic.

The Trustees believe they have secure funding for the future commitments and activities of the charity in the coming year. The membership of the charity has not diminished during the pandemic and does not pose uncertainty to its financial sustainability. The Trustees are confident that the activities will fully resume during 2022 and foresee an opportunity to be even stronger, with a growth in memberships due to a public desire to make use of the camp facilities in the UK.

The pandemic challenged us to work in different ways and to adapt. We reorganised our activities to focus on helping to tackle the youth's restricted educational interactions, supported the Commissions to build better links with their members and invested in modern methods of communication that will enable us to meet our member's needs in the future. Together, we have set the charity to succeed and we remain committed to becoming a sustainable, trusted and progressive organisation.

The Trustees have reviewed the forecast future performance of the charity and have prepared a cashflow forecast for 12 months from the date of approval of these financial statements. Taking into account the charity's ongoing response to the pandemic, the Trustees consider it has sufficient cash reserves to continue its activities. Accordingly, the Trustees continue to adopt the going concern basis in preparing the charity's accounts.

At 31 December 2021, total funds amounted to £1,968,113 (2020 £1,910,701), of this amount, unrestricted funds totalled £456,722 (2020 £421,328), designated funds of £1,461,391 (2020 £1,460,767) and restricted funds of £50,000 (2020 £28,606).

Of the unrestricted funds £159,511 (2020 £161,304) is represented by tangible fixed assets leaving £297,211 (2020 £260,024) as freely available reserves.

Principal sources of income

PSA UK Region operates on subscriptions received from members and charitable donations. Earnings from lettings and donations support the activity centres and the work of the charity. Fundraising in connection with the St Briavels Fund is shown as restricted funds in the accounts of PSA UK Region as this is exclusively to support the three Phase refurbishment project. PSA UK Region is registered with HMRC to collect donations under the Gift Aid Scheme.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Risk management

The Charity has considered risk management in a number of key areas, identifying the potential risk, possible impact, and action required to mitigate the risk in question.

- 1. Human Resources:** The Trustees take into consideration, that units can only operate in locations where there are adequate and appropriate adult resources to run scouting activities following our guidelines, rules and regulations. Young leaders are always encouraged to take ownership of units under the mentorship of experienced scout and guide leaders. There is a reputational risk associated with how leaders represent the charity and this is closely monitored through a well-established organisational structure. Two activity centres (Stanica Harcerska St Briavels and Stanica Harcerska Fenton) have live in site wardens employed by PSA UK Region.
- 2. Safeguarding:** The Trustees have a nominated Safeguarding and Child Protection Officer who is supported by nominated officers in the Commissions. Adults working in Polish Scouting undergo criminal records checks and child protection training. This work is supported in the regions and districts. Guidelines and instructions are regularly issued to units and during leadership training. Adults new to PSA UK Region undergo a process of application, reference checks, criminal records checks and induction training. Trustees regularly review a broad spectrum of issues around safeguarding members, volunteers and participants of PSA UK Region.
- 3. Health and Safety:** The Trustees are supported by professional Health & Safety Consultants under a contract. The activity centres have regular health and safety and fire inspections. The Commissions follow the policies of the PSA UK Region National Executive Council in implementing Health & Safety in the activities of all units.
- 4. Covid 19:** As the pandemic unfolded and it became apparent during 2020 that this would not be a short term event, the National Council instituted a Covid 19 Response Team (CRT). This team is led by a Trustee of the board and former UK Scouts Commissioner. The CRT met online monthly or as and when necessary throughout the pandemic and continues to meet. The CRT closely followed Government and National Youth Association advice at first then added advice from the Scouts and Guides UK in order to make informed decisions throughout the pandemic enabling work and activities to continue in whatever forms and ways were safe and possible. Advice and associated risk assessment forms were posted on our website and continue to appear there and directly to all four sections of our organisation.
- 5. Property:** There are now two activity centres:

 - 5.1** Stanica Harcerska St Briavels is a freehold property in the Wye Valley, purchased in 1962 as a direct result of donations made by scouts, guides and the Polish Community in the UK. Stanica Harcerska St Briavels is undergoing a major refurbishment project and further details are outlined in other sections of this report. In June 2019 the new 46 bed accommodation building Wood House, was opened for use and since then a variety of events and camps have taken place. The centre will also be known as the Wye Valley Woodside Centre. Funds have actively been raised for the final phase of the site redevelopment – the complete refurbishment of the original building - White House and work is starting in 2022 www.zhpwb.org.uk/stanice-harcerskie/stanica-st-briavels/
 - 5.2** Stanica Harcerska Fenton is a freehold property near Gainsborough, Lincolnshire purchased in 1971 as a direct result of donations made by scouts, guides and the Polish Community in the UK. The site is regularly used for scouting activities and is hired out to external groups outside of the time, when the PSA UK Region use it. During 2021 further renovations continued on the roof and infrastructure of the existing building. However during the Christmas period of 2021 a fire occurred on the top floor of the onsite caretaker and warden's building, destroying a bedroom and smoke damaging the rest of the floor. The fire brigade were called stopping the fire spreading. As the building was empty fortunately no one was hurt. The warden was temporarily rehoused in one of the accommodation buildings and our insurers were immediately informed. Trustees with Insurance and HR responsibilities then supported the warden and caretaker. The trustees with H&S responsibility carried out an investigation into the cause of the fire with help from the firebrigade. www.zhpwb.org.uk/stanice-harcerskie/centralna-stanica-fenton/

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

5.3 The Trustees have ensured that each activity centre has a centre manager responsible for the efficient running of the centre who report to the Trustees on a regular basis. The risks involved in using the centres are regularly mitigated by health and safety inspections, the management of inventories, servicing utilities, alarm and emergency lighting systems and securing insurance cover. Volunteers support the work of the centres. The site warden for the St. Briavels centre has been in post since March 2016. The site warden for the Fenton centre has been in post since June 2017.

6. Finance: Financial controls are monitored by the PSA UK Region Internal Audit Committee as well as an external auditor. Consolidated accounts are presented to the auditors. Units are self-financing through member subscriptions and fundraising. Regions and Commissions and the National Executive Council are financed by funds generated from subscriptions and donations. The Trustees have reviewed the finances of the activity centres, which are moving towards being self-financing. The St Briavels Fund account is a restricted fund within the accounts of PSA UK Region.

Plans for the future

PSA UK Region is governed by the Articles of Association and the Polish Scouting Constitution and General Policies and Regulations. The elected Trustees would not normally anticipate any significant change to the operation of the Charity and would plan to continue its activities as stated above. However, at the time of writing the report we are exiting the COVID-19 global pandemic which resulted in unprecedented changes to normal activities in the UK right into the autumn of 2021. The Trustees continued adhering to all UK government and NHS recommendations, but we were able to re-establish normal activities and camps from summer 2021 with some added C-19 protocols. Outreach work with our participants continues through a variety of regular online activities, creatively adapting programmes to meet changing C-19 needs. Due to dedicated time and effort of our volunteers to maintain contact with our participants when meetings restarted numbers returned slowly but steadily. We believe this proved that our charity is sustainable and has gone from strength to strength. Our contribution towards the future well-being of young people is in increasing demand now and we believe will continue to be in the future.

The Stanica Harcerska St Briavels/Wye Valley Woodside Centre has now launched into Phase 3 of the project (full refurbishment of the original building). Work will commence as soon as sufficient funds have been raised. Detailed plans can be viewed on the website www.stanicastbriavels.uk

Stanica Harcerska Fenton enjoyed its 50-year anniversary celebrations in 2021. Hufiec Gdynia celebrated its 70th anniversary there in Autumn 2021.

These two centres are hugely important to the charity for running programmes of activities and indeed there are several planned for 2022 e.g. Hufiec Mazowsze 60th anniversary.

The pandemic has inevitably affected our staff through for example them seeing far less activity and less interaction, however, Trustees have supported staff through this time with help from volunteers as and when safe to do so. We are ready for the future and are already preparing for normal summer camping events to take place in 2022.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

Historical note

The Polish Scouting Association is an independent scouting organisation with roots dating back to the beginning of the 20th century and the launch of Baden Powell's new scouting ideas in Poland in 1910. World War II saw the deportation of Poles from Poland to Soviet and Nazi camps. Other Poles fled to Allied nations, including the UK, where they joined military formations, army, navy and air force, which made significant contributions to the defeat of Nazi Germany.

After the war ended, unable to return to their homeland now subjugated by the Soviet Union, Poles settled in various countries around the world. Amongst the immigrants were scout and guide leaders who continued practicing true scouting values and traditions wherever they settled. The independent Polish Scouting Association Abroad governance structure was established in 1946 with offices in London and units in various parts of the world and continues the unbroken tradition of Polish scouting to this day. Today this parent organisation is called the Polish Scouting Association (International) Limited (PSA International) which guides and supports the work of Polish scouting in Argentina, Australia, Canada, France, Germany, Holland, Ireland, Sweden the United States of America and in the United Kingdom.

Established in 1943, Polish Scouting in the UK operated under the umbrella of the Polish Scouting Association Abroad (PSA International) until the end of 2014. Up until then, all financial activities were contained within the financial statements of PSA International. In order to allow for clear division in governance and assets and to be in line with the organisational structure of Polish Scouting in the other countries, the international and UK operations needed to be formally divided. The transfer of freehold assets took place in 2014 and the new Trustees for PSA UK Region were appointed and took over full responsibility of the charity as from 1 January 2015.

Governing Document: The charitable company is governed by its Memorandum and Articles of Association dated 8 January 2013.

Constitution of Charity: The Polish Scouting Association (UK Region) Limited is a Company Limited by Guarantee no. 08352009 registered on 8 January 2013, registered charity number 1155288 in England and Wales and SC045348 registered in Scotland on 14 January 2015. The area of benefit is the United Kingdom.

Charity Governance: The Trustees are all active members of the Commissions and are very familiar with the work of Polish Scouting. The last Biennial General Meeting took place on 10-11 October 2020 virtually through video conference. The next is set for 9th and 10th October 2022 and face to face.

Trustees

The Trustees who served during the period are as described on the legal and administrative information page. Of those shown the following are also directors for the purpose of Company law:

- Mr A B Szwagrzak
- Mr K Jakubowski
- Mrs A Kucewicz
- Mr J Minor
- Ms D Matuszewska
- Mrs I Tarkowska
- Ms D Zasadzka
- Mrs I Z Sobolewska
- Mr W T Mankowski
- Mrs K R Wrobel

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

In the reporting period, the Trustees held seven meetings in total, of these five were full board meetings of which four were teleconference meetings one running over two evenings, and one face to face at PSA International in London in late autumn. One other meeting of the full board was an extraordinary meeting. There were also numerous other sub-committee meetings, including C-19, HR, Scout and Guide Commissioners, Mental health team, and activity centre sub-committees, to ensure the work of the charity ran smoothly. The St Briavels Project Committee suspended regular meetings in early 2021 which restarted in autumn 2021 and increased in regularity as the workload increased, reporting regularly to the Trustees. The new Covid 19 response committee set up in autumn 2020 continued to operate throughout 2021 to support all units through the changing rules across England and Scotland, as did the newly created Mental Health team.

Recruitment and appointment of trustees

The National Executive Council was elected on 7 October 2020 in a virtual meeting due to the Pandemic, for a two year term from among the registered members of the PSA UK Region National Assembly who are aged over 16 and have satisfied the conditions set out in the Polish Scouting Constitution and General Policies and Regulations and Charity Commission regulations.

Some National Executive Council members are also Trustees and Directors. The appointment dates for Trustees and Directors is listed above. A Roman Catholic Chaplain supports the PSA UK Region National Executive Council. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up of the organisation.

The next formal meeting of Scouts and Guides Commissions to vote in a new National Executive Council is set for 8th and 9th October 2022 at our Stanica Fenton Activity Centre.

Induction and training

There were no new trustees appointed in 2021. It is the policy of the charity to support new National Executive Council members when they are appointed and ensure they are introduced to their role and responsibilities by a Trustee of PSA UK Region, relevant Charity Commission literature is recommended and copies of the trust deed and the latest financial information is distributed. Trustees regularly consider governance topics at board meetings.

Organisational structure

The Trustees are ultimately responsible for the policies and assets of the charity. The Commissions are responsible for the day to day management and co-ordination of the activities within the Commissions. The full Polish Scouting Association UK Region National Executive Council supports the Trustees in all legal and administrative obligations of the charity. There is a Polish Scouting Association UK Region Internal Audit Committee and a Polish Scouting Association UK Region Honour Court. The charity's activities are run by four commissions: UK Girl Guide Commission, UK Boy Scout Commission, Friends of Polish Scouting, Senior Scout Commission.

1. The Boy Scout and Girl Guide Commissions work in parallel with each other and are further divided into regions and districts which directly support the work of scout and guide units. The total number of youth units is 117. Many units are single sex units, others are co-educational and this is largely dependent on the numbers of members in the units and the availability of leaders. The age range and numbers within units and leaders, instructors and other adults is divided as follows:

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

2.

Rainbow/beavers	aged 4-7	109
Brownies	aged 7-11	379
Cubs including mixed groups	aged 7-11	415
Guides	aged 11-15	316
Scouts	aged 11-15	353
Ranger guides	aged 15-21	55
Venture scouts	aged 15-21	99
Guide leaders and adult helpers	aged 16+	69
Scout leaders and adult helpers	aged 16+	80
Guide instructors	aged 18+	111
Scout instructors	aged 18+	92
Total		2078

The UK Girl Guide Commission has five regions: London and the South East Region, South West Region, Midlands and East Anglia Region, North of England Region and Scotland with the new Hufiec Polesie (District) officially created in autumn 2021 across Edinburgh, Perth and Aberdeen.

The UK Boy Scout Commission has five regions: London and the South East Region, South West Region, Midlands and East Anglia Region, North West of England Region, North East of England Region, with new units establishing themselves in Scotland which it is hoped will eventually be established as a 6th Region or district currently managed directly by the Scouts Commission

3. The Friends of Polish Scouting actively provide moral and financial support for the youth units in all the Regions. They are organised in 14 units. In 2021 new units in Scotland i.e. in Glasgow, Edinburgh and Aberdeen were amalgamated into a new Scout Region "Polesie". in 2020 continue to go from strength to strength.

4. The Senior Scout Commission offers a scouting platform for seniors who wish to continue to serve the community following the scouting ethos but do not wish to contribute in a leadership role in Scouting. Historically these units flourished in the 1950's and 1960's and currently some of these members continue to meet in three units.

Relationship with related parties

PSA International is the governing organisation for Polish Scouting Abroad and a close link is kept with the Headquarters of the Executive Council as well as with all the Polish Scouting Executive Councils and Commissions the chairpersons of which are members and vice chairs of PSA International since 2021. Indeed it was this link which helped us to develop the bid for the Polish government donation to the St Briavels Project. Links are maintained with units of Girl Guiding and the Scouts Association in the UK as well as with other scouting organisations in the UK and notably in Poland.

PSA UK Region works closely with the Polish community in the UK, especially through close co-operation with the Polish Saturday schools and the Polish Catholic Mission. Co-operation with the Polish Embassy and Consulate as well as numerous other well established and new Polish organisations is invaluable, enriches the programmes and gives members the opportunity to engage with their Polish roots while benefiting from the values of scouting.

The activity centres have developed strong links with the wider community. Engaging with a variety of groups and especially those working with young people the centres have offered the facilities for activities.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Serious incident report

The Trustees have considered the guidelines provided by the Charity Commission and consider they are compliant with the recommendations.

Disclosure of information to the auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Conclusion

The Trustees wish to record their recognition of the commitment of all the Guide and Scout instructors and leaders, the Friends of Polish Scouting and all volunteers working to support PSA UK Region. Their dedication, professionalism and positive approach are very much appreciated in the furtherance of the aims of the Charity especially during these last two extremely challenging years.

The Trustees' report was approved by the Board of Trustees.

Mr A B Szwagrzak

Trustee

Dated: 12 June 2022

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees, are also the directors of Polish Scouting Association (UK Region) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees/directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees/directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT**

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

Opinion

We have audited the financial statements of Polish Scouting Association (UK Region) Limited (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities including fraud

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride of fraud is made
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

Audit response to risks identified

The information obtained through the assessment to risk procedures is reviewed and the following work undertaken:

- processes to test the outcomes of our assessment include, a review of Board minutes, analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.

- an understanding of the legal and regulatory framework as applicable to the charity is obtained together with knowledge of the procedures put in place by the charity in order to comply with the same

It should be noted that Auditing standards limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act and also section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (As amended) . Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed .

**Sarah Morley ACA (Senior Statutory Auditor)
for and on behalf of Kendall Wadley LLP**

12 June 2022

**Chartered Accountants
Statutory Auditor**

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Kendall Wadley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

		Unrestricted funds general 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	69,132	-	62,683	131,815	148,577
Charitable activities	4	57,666	-	-	57,666	43,355
Other trading activities	5	16,957	-	-	16,957	14,193
Investments	6	7	-	-	7	70
Other income	7	688	-	-	688	1,010
Total income		144,450	-	62,683	207,133	207,205
<u>Expenditure on:</u>						
Raising funds	8	5,818	-	-	5,818	4,725
Charitable activities	9	103,238	30,665	10,000	143,903	158,622
Total resources expended		109,056	30,665	10,000	149,721	163,347
Net incoming resources before transfers		35,394	(30,665)	52,683	57,412	43,858
Gross transfers between funds	13	-	31,289	(31,289)	-	-
Net income for the year/ Net movement in funds		35,394	624	21,394	57,412	43,858
Fund balances at 1 January 2021		421,328	1,460,767	28,606	1,910,701	1,866,843
Fund balances at 31 December 2021		456,722	1,461,391	50,000	1,968,113	1,910,701

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	58,715	11,256	78,606	148,577
Charitable activities	4	43,355	-	-	43,355
Other trading activities	5	14,193	-	-	14,193
Investments	6	70	-	-	70
Other income	7	1,010	-	-	1,010
Total income		117,343	11,256	78,606	207,205
<u>Expenditure on:</u>					
Raising funds	8	4,725	-	-	4,725
Charitable activities	9	129,381	29,241	-	158,622
Total resources expended		134,106	29,241	-	163,347
Gross transfers between funds	13	-	50,000	(50,000)	-
Net income for the year/ Net movement in funds		(16,763)	32,015	28,606	43,858
Fund balances at 1 January 2020		438,091	1,428,752	-	1,866,843
Fund balances at 31 December 2020		421,328	1,460,767	28,606	1,910,701

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	14		1,670,902		1,615,008
Current assets					
Debtors	15	16,904		11,278	
Cash at bank and in hand		291,534		302,817	
		<u>308,438</u>		<u>314,095</u>	
Creditors: amounts falling due within one year	16	<u>(11,227)</u>		<u>(18,402)</u>	
Net current assets			297,211		295,693
Total assets less current liabilities			<u>1,968,113</u>		<u>1,910,701</u>
Income funds					
Restricted funds	18		50,000		28,606
<u>Unrestricted funds - general</u>					
Designated funds	19	1,461,391		1,460,767	
General unrestricted funds		<u>456,722</u>		<u>421,328</u>	
			1,918,113		1,882,095
			<u>1,968,113</u>		<u>1,910,701</u>

The company was entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of trustees and authorised for issue on 12 June 2022 and are signed on its behalf by:

Mr A B Szwagrzak
Trustee

Company Registration No. 08352009

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	23		88,569		85,404
Investing activities					
Purchase of tangible fixed assets		(99,859)		(73,615)	
Repayment of investment loans and receivables		-		(2,300)	
Interest received		7		70	
Net cash used in investing activities			(99,852)		(75,845)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(11,283)		9,559
Cash and cash equivalents at beginning of year			302,817		293,258
Cash and cash equivalents at end of year			291,534		302,817

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Company information

Polish Scouting Association (UK Region) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 23-31 Beavor Lane, London, W6 9AR.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Government grant income is recognised in the period in which they are related to.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Association is reliant on those who perform duties in the regions on a voluntary basis. These services are not valued on the basis that they cannot be "sold" and the use of fair value would result in an overstatement of the value of the donation to the charity.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures, fittings & equipment	15% reducing balance

Depreciation is not provided on the cost of a refurbishment programme until the project is complete.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies **(Continued)**

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, and deposits held at call with banks.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds general	Designated funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£	£
Donations and gifts	14,489	-	52,683	67,172	98,577
Government Grant	54,643	-	10,000	64,643	50,000
	<u>69,132</u>	<u>-</u>	<u>62,683</u>	<u>131,815</u>	<u>148,577</u>
For the year ended 31 December 2020	<u>58,715</u>	<u>11,256</u>	<u>78,606</u>		<u>148,577</u>
Donations and gifts					
Berek Charitable Trust	-	-	-	-	25,000
Fundacja SPK	-	-	50,000	50,000	50,000
Scouting Units	-	-	-	-	3,106
Sen Trust	-	-	138	138	500
Autodesk	-	-	1,000	1,000	-
Other	14,489	-	1,545	16,034	19,971
	<u>14,489</u>	<u>-</u>	<u>52,683</u>	<u>67,172</u>	<u>98,577</u>
Grants receivable for core activities					
National Heritage	-	-	10,000	10,000	-
Covid 19 Business Closure Grant	16,500	-	-	16,500	-
Covid 19 Business re Start up Grant	12,000	-	-	12,000	-
Covid 19 Support Council Grant	26,143	-	-	26,143	50,000
	<u>54,643</u>	<u>-</u>	<u>10,000</u>	<u>64,643</u>	<u>50,000</u>

4 Charitable activities

	2021 £	2020 £
Subscriptions	15,403	32,560
Camps	42,263	10,350
Courses	-	445
	<u>57,666</u>	<u>43,355</u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

5 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Incidental rental income	8,597	8,716
Guide shop	8,360	5,477
Other trading activities	<u>16,957</u>	<u>14,193</u>

6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	<u>7</u>	<u>70</u>

7 Other income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Other income	<u>688</u>	<u>1,010</u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

8 Raising funds

	2021	2020
	£	£
<u>Trading costs</u>		
Shop and other costs of goods sold	5,818	4,725
	<u>5,818</u>	<u>4,725</u>

9 Charitable activities

	Total 2021 £	Total 2020 £
Staff costs (see note 12)	15,792	14,344
Depreciation and impairment	43,964	42,711
Rent and rates	4,186	2,672
Course fees and event attendance	-	1,366
Insurance	10,051	9,595
Heat and light	12,334	11,562
Repairs and maintainance	21,833	22,150
Agents fees	-	4,598
Telephone	1,303	1,307
Travel	3,730	4,481
Printing, postage and stationery	475	473
Sundry expenses	3,383	2,782
Marketing	1,491	591
Subscriptions to PSA International	2,607	7,697
Donations made	16,956	25,370
Bank charges	149	233
	<u>138,254</u>	<u>151,932</u>
Governance costs (see note 11)	5,649	6,690
	<u>143,903</u>	<u>158,622</u>
Analysis by fund		
Unrestricted funds - general	103,238	129,381
Unrestricted funds - designated	30,665	29,241
Restricted funds	10,000	-
	<u>143,903</u>	<u>158,622</u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration nor were reimbursed expenses during the year other than as a direct re-imbursement for expenditure incurred on the charity's behalf.

11 Governance costs

	2021	2020
	£	£
Audit fees	3,360	3,420
Legal and professional	2,289	3,270
	<u>5,649</u>	<u>6,690</u>
Allocated to:		
Charitable activities	<u>5,649</u>	<u>6,690</u>

The above stated audit fees of £3,360 (2020 £3,420) are inclusive of both audit services and drafting of statutory accounts.

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Site managers	<u>2</u>	<u>2</u>

Employment costs

	Notes	2021	2020
		£	£
Wages and salaries	9	<u>15,792</u>	<u>14,344</u>

There were no employees whose annual remuneration was £60,000 or more.

13 Transfers

£31,289 (2020 - £50,000) was transferred from restricted funds to the general fixed asset designated fund to reflect the movements in tangible fixed assets in the year.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

14 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2021	1,645,809	79,080	1,724,889
Additions	84,868	14,991	99,859
At 31 December 2021	1,730,677	94,071	1,824,748
Depreciation			
At 1 January 2021	88,616	21,265	109,881
Depreciation charged in the year	33,778	10,187	43,965
At 31 December 2021	122,394	31,452	153,846
Carrying amount			
At 31 December 2021	1,608,283	62,619	1,670,902
At 31 December 2020	1,557,193	57,815	1,615,008

15 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	2,425	2,963
Prepayments and accrued income	14,479	8,315
	16,904	11,278

16 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Deferred income	17	798	584
Other creditors		760	9,606
Accruals and deferred income		9,669	8,212
		11,227	18,402

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

17 Deferred income

	2021	2020
	£	£
Other deferred income	798	584
	<u>798</u>	<u>584</u>

Deferred income relates to rental income received in advance.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Incoming resources	Transfers	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£	£	£
Berek Charitable Trust	25,000	-	25,000	-	-	(25,000)	-
Fundacja SPK	50,000	(50,000)	-	50,000	-	-	50,000
Sen Trust	500	-	500	138	-	(638)	-
Scouting Units	3,106	-	3,106	-	-	(3,106)	-
Autodesk	-	-	-	1,000	-	(1,000)	-
Other	-	-	-	1,545	-	(1,545)	-
National Heritage	-	-	-	10,000	(10,000)	-	-
	<u>78,606</u>	<u>(50,000)</u>	<u>28,606</u>	<u>62,683</u>	<u>(10,000)</u>	<u>(31,289)</u>	<u>50,000</u>

The St Briavels fund represents the development/refurbishment project of the Stanica Harcerska freehold property, on completion of the works the funds were transferred to a general fixed asset designated fund.

The Berek Charitable Trust, Sen Trust and various Scouting Units donated monies towards St Briavels Project Phase III which were spent in the year.

During the year, Fundacja SPK donated £50,000 towards major repair works to the St Briavels House (2020 - £50,000 for repairs to the Fenton Polish Scout Centre) which will be spent in 2022.

National Heritage donated £10,000 towards 60th anniversary celebrations of the Polish Guides Midlands Region which was donated to them in the year.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds						
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£	£
St Briavels	1,428,752	-	(29,241)	-	1,399,511	(29,239)	1,370,272
St Briavels Phase III Project	-	11,256	-	-	11,256	(426)	42,119
Fenton roof repairs	-	-	-	50,000	50,000	(1,000)	49,000
	<u>1,428,752</u>	<u>11,256</u>	<u>(29,241)</u>	<u>50,000</u>	<u>1,460,767</u>	<u>(30,665)</u>	<u>1,461,391</u>

The St Briavels fund represents the development/refurbishment of the Stanica Harcerska freehold property, once complete the funds were transferred to a general fixed asset designated fund. The value of this fund represents the net book value of the building.

Major repair works were undertaken to the Fenton Polish Scout Centre, these funds represent the net book value of the improvements.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

20 Members' Liability

Every member of the Association undertakes to contribute to the assets of the Association in the event of a winding up whilst a member or within one year of ceasing to be a member. The amount called in such an event may not exceed £1.

21 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 December 2021 are represented by:				
Tangible assets	159,511	1,461,391	50,000	1,670,902
Current assets/(liabilities)	297,211	-	-	297,211
	<u>456,722</u>	<u>1,461,391</u>	<u>50,000</u>	<u>1,968,113</u>
Fund balances at 31 December 2020 are represented by:				
Tangible assets	161,304	1,453,704	-	1,615,008
Current assets/(liabilities)	260,024	7,063	28,606	295,693
	<u>421,328</u>	<u>1,460,767</u>	<u>28,606</u>	<u>1,910,701</u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

22 Related party transactions

No related party transactions in year.

23 Cash generated from operations	2021	2020
	£	£
Surplus for the year	57,412	43,858
Adjustments for:		
Investment income recognised in statement of financial activities	(7)	(70)
Depreciation and impairment of tangible fixed assets	43,965	42,711
Movements in working capital:		
(Increase)/decrease in debtors	(5,626)	4,339
(Decrease) in creditors	(7,389)	(5,431)
Increase/(decrease) in deferred income	214	(3)
Cash generated from operations	88,569	85,404

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

England & Wales - Charity number 1155288

Accounts

Charity Registration (England & Wales) No. 1155288

Charity Registration (Scotland) No. SC045348

Company Registration No. 08352009 (England and Wales)

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

**(INCORPORATING THE COMMISSIONS, MANAGEMENT BOARD,
3 ACTIVITY CENTRES AND THE ST BRIAVELS PROJECT)**

FOR THE YEAR ENDED 31 DECEMBER 2020

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr K A Jakubowski
Mrs A M Kucewicz
Mr J Minor
Ms D Matuszewska
Ms D E Zasadzka
Mr A B Szwagrzak
Mrs I Tarkowska
Mr W T Mankowski
Mrs I Z Sobolewska
Mrs K R Wrobel

Chair of Trustees Mr A B Szwagrzak

Charity number (England & Wales) 1155288

Charity number (Scotland) SC045348

Company number 08352009

Registered office 23-31 Beavor Lane
London
W6 9AR

Auditors Kendall Wadley LLP
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Website <http://www.zhpwb.org.uk>

Bankers Barclays Bank plc
Leicester
LE87 2BB

Lloyds Bank plc
Weybridge
CM1 1JS

Lloyds Bank plc
Sheldon
B26 3JW

HSBC Bank plc
Bury
BL9 0AN

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Trustees' report	1 - 13
Statement of Trustees' responsibilities	14
Independent auditor's report	15 - 17
Statement of financial activities	18 - 19
Balance sheet	20
Statement of cash flows	21
Notes to the accounts	22 - 34

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and accounts for the year ended 31 December 2020. The report includes those matters required to be referred to in both a directors' and strategic report.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Objectives and activities

The Objectives of the Polish Scouting Association (UK Region) Limited (PSA UK Region) as set out in the Articles of Association are: To promote the physical, mental, and spiritual development of Polish youth in the United Kingdom by Scouting and Guiding methods and in accordance with the principles and traditions of the Scout and Guide Movements.

Explanation of the Charity Aims: The PSA UK Region is a charity with educational aims based on ideological principles contained in the Polish Scouting Promise and Law and on Christian ethics. The Constitution and General Policies and Regulations offer young people an opportunity to develop themselves to be courageous, upright and committed to service, to follow a path of self improvement and build a better world in which they live. The Scout Method is based on the principles of interaction between young people and adults to learn through experience, gain new skills, take responsibility for their own thoughts and actions, work in groups, take increased responsibility for others and make and live out their Scout Promise. As Polish Scouting was established in the UK in the post-World War II era within Polish communities forming Catholic parishes, the faith part of our programme is principally but not exclusively underpinned by the Catholic faith.

The main objectives of the activities of PSA UK Region during the period were:

- To provide opportunities for young people to develop through Polish scouting.
- To govern the Charity according to the Articles of Association while maintaining the general principles of Polish Scouting.
- To drive the fundraising campaign to the completion of the second phase of the Stanica St Briavels Project and open the new building for use in 2019
- To begin the fundraising for phase 3 of the St Briavels Project, for the renovation of the White House
- To provide opportunities for members and participants to learn about the culture and history of Poland.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Explanation of the Charity Strategies for achieving its stated objectives:

1. PSA UK Region is divided into four commissions delivering outreach work: the Boy Scout Commission, Girl Guide Commission, Senior Scouts and Friends of Polish Scouting.
2. The outreach work is location based in 117 scouting units across England and Scotland. The programme of scouting and guiding activities is offered through weekly meetings, regular outings, weekend trips, hikes, and annual two/three-week summer camps. The Regional Commissions direct the work of the districts and units and support their outreach work. This has been severely curtailed during 2020 due to the start and ongoing situation with the Covid 19 (C-19) pandemic and resultant lockdowns.
3. The UK Boy Scout and Girl Guide Commissions run regular training programmes throughout the year for young and mature leaders. This is done at Commission level for unit leaders, scout masters and guiders and on a Regional level for patrol leaders. The success of the training programmes continues to result in a wider and more varied scouting programme being offered to young people as well as supporting the establishment of new units throughout the UK. Due to the C-19 government lockdown for much of 2020, all training events were held via video conferencing.
4. The Trustees refer to the Articles of Association as well as the Polish Scouting Constitution and General Policies and Regulations to secure governance of PSA UK Region. The Trustees also ensure that specific policies are in place (eg. Safeguarding, Risk Assessment, Data Protection) in accordance with the law and best practice in the UK. For example, in order to achieve our objectives in 2020 we ran regular online Safeguarding Courses via Zoom during the pandemic which were attended by 100+ people.
5. Fundraising has continued to support the modernisation and redevelopment of our activity centre in the Wye Valley. In addition to raising public donations, the St Briavels Project Fund has identified and successfully applied for funding to a number of organisations, which donate to capital projects. Our scouting units have continued their own fundraising initiatives for this cause. By the end of 2020 the total raised by the fund was over £1.5m. Building Work on Phase 2c was completed in Spring 2019 and the new accommodation building was opened for use. Commencing phase 3 was expected to start in 2020 but due to the C-19 lockdowns did not begin until late November 2020 with limited activity.
6. The Commissions were unable to continue a programme of specific activities based on the history of Poland before, during and after World War I. However events were held virtually using video conferencing. For example a virtual campfire was held on ZOOM to commemorate the Warsaw Uprising of August 1944.

Statement of Public Benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The PSA UK Region exists to serve the community by providing programmes of activities which promote scouting and guiding principles and prepare young people to be of value to both Poland as the country of their roots and to be worthwhile citizens in the community in which they live in the United Kingdom. Most of our units operate in urban and inner-city areas with participants coming mainly from migrant families.

The PSA UK Region offers access to its activity centers to a variety of communities, especially ones providing programmes of development, support and experience for young people.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Significant activities

The following are details of significant activities that contribute to the achievement of the stated objectives:

The Rolling Programme of Activities: Each age group within Polish Scouting, rainbow brownies and beavers, cubs/brownies, scouts/guides, venture scouts/ranger guides has a well-established programme of activities which is based on learning, an outdoor lifestyle and the gaining of new skills through experience. Each age group has a set of targets to achieve each year. Young people gain skills badges and grades dependent on their level of participation and interests. These targets are achieved through activities at weekly meetings, weekend trips, day trips, summer camps. Each unit offers these activities on a regular basis and encourages young people to take their own initiative when gaining skills badges.

The scouting and guiding programmes emphasise service to the community and regular activities take place where members can help others. Participation in Polish cultural and historical events also play a significant part in the Polish scouting programme, with all units regularly taking part in events to mark historical and cultural anniversaries. The programme of activities extends across England and Scotland.

Under the guidance of the Commissions, all units continued the three year programme of activities celebrating the 100th anniversary of Poland regaining independence in November 1918. This includes gaining themed knowledge badges, participating in activities within their local communities and participating in events which highlighted Polish history in the wider community. The history programme also extended to other 20th century anniversaries in Polish history.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Redevelopment of the Activity Centre Stanica Harcerska at St Briavels: The main building of this Activity Centre has been closed since January 2013 for Health and Safety reasons. The Association put forward plans to redevelop the Centre, which were approved by the Forest of Dean District Council in December 2014. In 2015 the Trustees appointed a Project Manager who was responsible for the tender process to select architects and contractors and for the delivery of the project.

Phase 1 of the project was the conversion of the former Coach House into warden accommodation which was completed in early 2016. A site warden was employed in March 2016 and lives on site.

Phase 2 of the project covered the construction of a new, purpose-built accommodation and activity building and was been carried out in three sub-phases in line with the inflow of funds. Phase 2a – the foundations and substructure were completed in late Spring of 2017. Phase 2b – the outer shell of the building was completed in late Spring of 2018. In Autumn 2018 work commenced on Phase 2c, the final internal and external fit out of the building was completed and handed over in late Spring 2019. Among the first bookings of the new accommodation building, Wood House, were two, two week long cub/brownie camps run by the Southwest Guide and Scout Group and the London Guide Group. The spacious modern facilities in the new accommodation building were very well received.

Fundraising for the redevelopment of the centre continued throughout 2019. Thanks to major donations from several UK based Polish Trusts, support from the Polish Senate in partnership with the Warsaw based NGO Stowarzyszenie "Wspólnota Polska", public donations and general fundraising by individual units, scout and guide leaders and the Friends of Polish Scouting the completion of second phase in Spring 2019 was eagerly anticipated and led to the temporary opening of the centre curtailed by the C-19 pandemic. This investment creates unique facilities, which will be available to a variety of scouting and youth groups, especially from inner city areas, who will come to explore the Wye Valley and its surroundings, an area of outstanding natural beauty.

In addition to indoor accommodation the site also has a number of camping fields, which continued to be used during the summer months throughout the period of redevelopment of the indoor accommodation in 2019, but were not used in 2020.

Phase 3 of the project covers the full refurbishment of the White House and the planning and fundraising for this phase started in earnest at the end of 2020. Fundraising was unfortunately very limited in 2020, however, one large sum was received from a UK based Polish Trust and was divided equally between our two activity centres. Fenton received their funding in late 2020. St Briavels was promised an equal share for early 2021.

C-19 virus control measures were constantly monitored, updated and communicated in line with advice from the Government, the NYA and Scouts England / Scotland. This allowed some limited indoor and outdoor scouting activity (in bubbles of 15) during the autumn of 2020 and limited indoor and outdoor use of both activity centres by private groups.

The impact of these measures resulted in a vastly reduced income due to the lack of visitors to our outdoor centres. The trustees did apply for, and were successful in receiving, C-19 Government grants including from the Retail Hospitality and Leisure Grant Fund (RHLGF) which helped to cover our costs.

It was recognised that following the pandemic fund raising would continue to be difficult to achieve as other areas will be prioritised by the government and agencies such as mental health, children in need etc. The Trustees did however, spend considerable time and effort discussing ways forward to enable activity to reopen as soon as the pandemic allows.

The fundraising website is www.stanicastbriavels.uk

The funds raised under this project are reflected in a restricted fund in the PSA UK Region accounts.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Policy Review: The Trustees updated the following policies in 2020:

- PSA UK Region Health and Safety Policy
- PSA UK Region Framework for phased return to activities after lockdown, including detailed Risk Assessment Guidance

The PSA UK Region is registered with the Information Commissioners Office.

Volunteer contribution: Volunteers are essential to the work of the Charity, they organise and run all units and activities, and they mentor young leaders. All leaders and officers in the Regions and Commissions are volunteers. On a regular usually weekly basis, over 180 registered volunteer scout and guide leaders lead our activities. It is estimated that these volunteers provide a minimum 3 hours of volunteer time per week. Over one year this amounts to over 28,000 volunteer hours. This calculation does not take into account other volunteer adults in Polish Scouting who have not yet achieved the scout /guide leader qualification or the value added by over 250 registered Friends of Polish Scouting and activity centre volunteers. The Trustees and members of the PSA UK Region National Council are also volunteers.

The Charity is very fortunate in that its volunteers see their contribution as an integral part of the Association's work and the value added into the lives of over 2,100 young participants.

Although almost all face-to-face activities were cancelled during 2020, many units adopted online activities on a regular basis throughout the year.

New work was started at the end of the year on supporting and developing mental health of young leaders and instructors. This consisted of a two part course so that our leaders were (i) aware of mental health issues that may affect our young people and (ii) to whom to report any concerns or where to signpost professional help.

Some limited outdoor activities took place outside of lockdown according to National Youth Agency and Scouts England /Scotland guidelines. A C-19 sub-committee was set up in March 2020 to react to and interpret advice and guidance and government directives for our volunteers, this was further expended in October 2020 to a full C-19 Response Team.

The contribution of many volunteers during 2020, particularly during lockdown, was immense in that many units continued to function by participating in online virtual meetings. Other innovations included challenges for all scouts and guides nationally and of all ages such as the "Scouts Homebased Challenge" event which provided a weekly challenge that could be carried out at home and was shared online across the UK.

In all activities undertaken by the Charity the trustees are very grateful for the support of volunteer helpers without whose assistance the Charity could not carry out the important work it currently does among young people of Polish origin in the UK. Units are based in inner cities and much of the work is centred on children and young people from disadvantaged and backgrounds.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

Charitable activities which explain the performance achieved against objectives are:

General Performance: The Boy Scout Commission and Girl Guide Commission are further divided into regions, districts and units. Regional Commissions oversee the work of all the districts and units in their Region. Great emphasis is placed on leader training and both Commissions have seen a steady year on year increase in training course attendance. Over 180 participants attended senior leader training run by the Commissions, while the Regions also run their own patrol leader training. Training continued in 2020 through video conferencing.

Residential events in the UK and abroad: These events are a vital part of the scouting programme. However, due to the C-19 pandemic there were no two-week cub/brownie camps in the Summer of 2020. There were no weekend camps for brownies and cubs throughout the year, no individual Summer camps under canvas, nor any weekend residential trips either under canvas, or at our activity centres or in hired facilities for scouts/guides attended. The Ranger Guides and Venture Scouts had no weekend hiking trips and challenges across the UK. No Residential events could take place in the Charity's activity centres at Stanica Harcerska Fenton and Stanica Harcerska Penrhos (Stanica Harcerska Penrhos was permanently closed to us in March 2020). However, the camping fields were used in Stanica Harcerska St briavels, by a few private groups in between lockdowns in August.

St Briavels Fund: Completion of Phase 3: PSA UK Region are disappointed that Phase 3 of the three-phase redevelopment plan had to be postponed and planning could only begin towards the end of 2020.

Financial review

The financial results of Polish Scouting in the UK were consolidated within company number 00405814 Polish Scouting Association (International) Limited (PSA International) until 2014. The PSA UK Region accounts have operated independently of PSA International as of 1 January 2015.

A summary of the year's results can be found on page 18 of this report. Activities show total incoming resources of £207,205 (2019 £429,198) and total resources expended of £163,347 (2019 £175,344).

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 24 and 30 month's expenditures. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained through the period of these accounts, despite of the C-19 pandemic.

The Trustees believe they have secure funding for the future commitments and activities of the charity in the coming year. The membership of the charity has not diminished during the pandemic and does not pose uncertainty to its financial sustainability. The Trustees are confident that the activities can resume during 2021 and foresee an opportunity to be even stronger, with a growth in memberships due to a public desire to make use of the camp facilities in the UK.

The pandemic challenged us to work in different ways and to adapt. We reorganised our activities to focus on helping to tackle the youth's restricted educational interactions, supported the Commissions to build better links with their members and invested in modern methods of communication that will enable us to meet our member's needs in the future. Together, we have set the charity to succeed and we remain committed to becoming a sustainable, trusted and progressive organisation.

The Trustees have reviewed the forecast future performance of the charity and have prepared a cashflow forecast for 12 months from the date of approval of these financial statements. Taking into account the charity's ongoing response to the pandemic, the Trustees consider it has sufficient cash reserves to continue its activities. Accordingly, the Trustees continue to adopt the going concern basis in preparing the charity's accounts.

At 31 December 2020, total funds amounted to £1,910,701 (2019 £1,866,843), of this amount, unrestricted funds totalled £421,328 (2019 £438,091), designated funds of £1,460,767 (2019 £1,428,752) and restricted funds of £28,606 (2019 £nil).

Of the unrestricted funds £161,304 (2019 £155,352) is represented by tangible fixed assets leaving £260,024 (2019 £282,739) as freely available reserves.

Principal sources of income

PSA UK Region operates on subscriptions received from members and charitable donations. Earnings from lettings and donations support the activity centres and the work of the charity. Fundraising in connection with the St Briavels Fund is shown as restricted funds in the accounts of PSA UK Region as this is exclusively to support the 3 Phase refurbishment project. PSA UK Region is registered with HMRC to collect donations under the Gift Aid Scheme.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Risk management

The Charity has considered risk management in a number of key areas, identifying the potential risk, possible impact, and action required to mitigate the risk in question.

1. Human Resources: The Trustees take into consideration, that units can only operate in locations where there are adequate and appropriate adult resources to run scouting activities following our guidelines, rules and regulations. Young leaders are always encouraged to take ownership of units under the mentorship of experienced scout and guide leaders. There is a reputational risk associated with how leaders represent the charity and this is closely monitored through a well-established organisational structure. Two activity centres (Stanica Harcerska St Briavels and Stanica Harcerska Fenton) have live in site wardens employed by PSA UK Region.

2. Safeguarding: The Trustees have a nominated Safeguarding and Child Protection Officer who is supported by nominated officers in the Commissions. Adults working in Polish Scouting undergo criminal records checks and child protection training. This work is supported in the regions and districts. Guidelines and instructions are regularly issued to units and during leadership training. Adults new to PSA UK Region undergo a process of application, reference checks, criminal records checks and induction training. Adults new to PSA UK Region undergo a process of application, reference checks, criminal records check and induction training. Trustees regularly review a broad spectrum of issues around safeguarding members, volunteers and participants of PSA UK Region.

3. Health and Safety: The Trustees are supported by professional Health & Safety Consultants under a contract. The activity centres have regular health and safety and fire inspections. The Commissions follow the policies of the PSA UK Region National Executive Council in implementing Health & Safety in the activities of all units.

4. Property: There are three activity centres:

4.1 Stanica Harcerska St Briavels is a freehold property in the Wye Valley, purchased in 1962 as a direct result of donations made by scouts, guides and the Polish Community in the UK. Stanica Harcerska St Briavels is undergoing a major refurbishment project and further details are outlined in other sections of this report. In June 2019 the new 46 bed accommodation building Wood House, was opened for use and since then a variety of events and camps have taken place. The centre will also be known as the Wye Valley Woodside Centre. Funds are now actively being raised for the final phase of the site redevelopment – the complete refurbishment of the original building - White House. www.zhpwb.org.uk/stanice-harcerskie/stanica-st-briavels/

4.2 Stanica Harcerska Fenton is a freehold property near Gainsborough, Lincolnshire purchased in 1971 as a direct result of donations made by scouts, guides and the Polish Community in the UK. The site is regularly used for scouting activities and is hired out to external groups outside of the time, when the PSA UK Region use it. During 2020 further renovations continued on the roof and infrastructure of the existing building. www.zhpwb.org.uk/stanice-harcerskie/centralna-stanica-fenton/

4.3 Stanica Harcerska Penrhos in Pwllheli, North Wales had a licence agreement with the Polish Housing Society Limited since 1950. The site was predominantly used by Polish Scouting. Due to major restructuring of the PHS business to secure its long-term viability for the elderly, at the end of 2019 the PHS served notice of the termination of the licence. We would like to thank the Polish Housing Society for their welcome, support and cooperation over the last 70 years which enabled a wide range of scouting adventure and activities to take place at the site. The licence ended in March 2020.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

4.4 The Trustees have ensured that each activity centre has a centre manager responsible for the efficient running of the centre and who reports to the Trustees on a regular basis. The risks involved in using the centres are regularly mitigated by health and safety inspections, the management of inventories, servicing utilities, alarm and emergency lighting systems and securing insurance cover. Volunteers support the work of the centres. The site warden for the St. Briavels centre was employed in March 2016. The site warden for the Fenton centre has been in post since June 2017.

5. Finance: Financial controls are monitored by the PSA UK Region Internal Audit Committee as well as an external auditor. Consolidated accounts are presented to the auditors. Units are self-financing through member subscriptions and fundraising. Regions and Commissions and the National Executive Council are financed by funds generated from subscriptions and donations. The Trustees have reviewed the finances of the activity centres, which are moving towards being self-financing. The St Briavels Fund account is a restricted fund within the accounts of PSA UK Region.

Plans for the future

PSA UK Region is governed by the Articles of Association and the Polish Scouting Constitution and General Policies and Regulations. The elected Trustees would not normally anticipate any significant change to the operation of the Charity and would plan to continue its activities as stated above. However, at the time of writing the report the current COVID-19 world pandemic has resulted in an unprecedented total lockdown in the UK from 23 March 2020. The Trustees are adhering to all UK government and NHS recommendations, have suspended face to face meetings and closed the activity centres to visitors. The Trustees will be further guided by and adhere to the government and the NHS recommendations when considering re-establishing normal activities and camps. Outreach work with our participants continues through a variety of regular online activities, creatively adapting programmes to meet the lockdown needs, and encouraging skills development at home. All our volunteer leaders have dedicated time and effort to maintain contact with our participants and many are reporting 100% participation in these virtual meetings. This situation restricts the use of the activity centres, but these will become available once again as soon as the situation allows. We believe our charity is sustainable and currently has the reserves for this. We believe our contribution towards the future well-being of young people will be even more in demand in future.

The Stanica Harcerska St Briavels/Wye Valley Woodside Centre has now launched into Phase 3 of the project (full refurbishment of the original building). Work will commence as soon as sufficient funds have been raised. Detailed plans can be viewed on the website www.stanicastbriavels.uk

Stanica Harcerska Fenton is currently raising funds for a celebration of its 50-year anniversary in 2021. These two centres are now even more important to the charity for running programmes of activities as the facilities at the Penrhos site have no longer be available from March 2020.

The pandemic has inevitably affected our staff through for example them seeing far less activity and less interaction, however, Trustees have supported staff through this time with help from volunteers as and when safe to do so. We are ready for the future and are already preparing for normal summer camping events to resume in 2021 as and when the situation allows us to meet and engage in scouting activity.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

Historical note

The Polish Scouting Association is an independent scouting organisation with roots dating back to the beginning of the 20th century and the launch of Baden Powell's new scouting ideas in Poland in 1910. World War II saw the deportation of Poles from Poland to Soviet and Nazi camps. Other Poles fled to Allied nations, including the UK, where they joined military formations, army, navy and air force, which made significant contributions to the defeat of Nazi Germany.

After the war ended, unable to return to their homeland now subjugated by the Soviet Union, Poles settled in various countries around the world. Amongst the immigrants were scout and guide leaders who continued practicing true scouting values and traditions wherever they settled. The independent Polish Scouting Association Abroad governance structure was established in 1946 with offices in London and units in various parts of the world and continues the unbroken tradition of Polish scouting to this day. Today this parent organisation is called the Polish Scouting Association (International) Limited (PSA International) which guides and supports the work of Polish scouting in Argentina, Australia, Canada, France, Germany, Holland, Ireland, Sweden the United States of America and in the United Kingdom.

Established in 1943, Polish Scouting in the UK operated under the umbrella of the Polish Scouting Association Abroad (PSA International) until the end of 2014. Up until then, all financial activities were contained within the financial statements of PSA International. In order to allow for clear division in governance and assets and to be in line with the organisational structure of Polish Scouting in the other countries, the international and UK operations needed to be formally divided. The transfer of freehold assets took place in 2014 and the new Trustees for PSA UK Region were appointed and took over full responsibility of the charity as from 1 January 2015.

Governing Document: The charitable company is governed by its Memorandum and Articles of Association dated 8 January 2013.

Constitution of Charity: The Polish Scouting Association (UK Region) Limited is a Company Limited by Guarantee no. 08352009 registered on 8 January 2013, registered charity number 1155288 in England and Wales and SC045348 registered in Scotland on 14 January 2015. The area of benefit is the United Kingdom.

Charity Governance: The Trustees are all active members of the Commissions and are very familiar with the work of Polish Scouting. The last Biennial General Meeting took place on 10-11 October 2020 virtually through video conference.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

The Trustees who served during the period are as described on the legal and administrative information page. Of those shown the following are also directors for the purpose of Company law:

- Mr A B Szwagrzak
- Mr K Jakubowski
- Mrs A Kucewicz
- Mr J Minor
- Ms D Matuszewska
- Mrs I Tarkowska
- Ms D Zasadzka
- Mrs I Z Sobolewska (appointed 10 October 2020)
- Mr W T Mankowski (appointed 10 October 2020)
- Mrs K R Wrobel (appointed 10 October 2020)
- Mrs E Tkaczyk (resigned 10 November 2020)
- Ms M Brinski (resigned 10 October 2020)
- Mrs A Gebski (resigned 10 October 2020)
- Mrs R Turrell (resigned 10 October 2020)
- Mr A Borowy (resigned 10 October 2020)
- Mrs B Paluch- Jasnikowska (resigned 10 October 2020)
- Mrs K Buyucardicili (resigned 10 October 2020)

In the reporting period, the Trustees held two full board meetings and eight teleconference meetings and had numerous other sub-committee meetings, including activity centre sub-committees, to ensure the work of the charity ran smoothly. The St Briavels Project Committee met bi-monthly and report regularly to the Trustees. A new Covid 19 response committee was set up in Autumn 2020.

Recruitment and appointment of trustees

The National Executive Council was elected on 7 October 2018 for a two year term from among the registered members of the PSA UK Region National Assembly who are aged over 16 and have satisfied the conditions set out in the Polish Scouting Constitution and General Policies and Regulations and Charity Commission regulations.

Some National Executive Council members are also Trustees and Directors. The appointment dates for Trustees and Directors is listed above. A Roman Catholic Chaplain supports the PSA UK Region National Executive Council.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up of the organisation.

Induction and training

There were several new trustees appointed in 2020. It is the policy of the charity to support new National Executive Council members when they are appointed and ensure they are introduced to their role and responsibilities by a Trustee of PSA UK Region, relevant Charity Commission literature is recommended and copies of the trust deed and the latest financial information is distributed. Trustees regularly consider governance topics at board meetings.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Organisational structure

The Trustees are ultimately responsible for the policies and assets of the charity. The Commissions are responsible for the day to day management and co-ordination of the activities within the Commissions. The full Polish Scouting Association UK Region National Executive Council supports the Trustees in all legal and administrative obligations of the charity. There is a Polish Scouting Association UK Region Internal Audit Committee and a Polish Scouting Association UK Region Honour Court. The charity's activities are run by four commissions: UK Girl Guide Commission, UK Boy Scout Commission, Friends of Polish Scouting, Senior Scout Commission.

1. The Boy Scout and Girl Guide Commissions work in parallel with each other and are further divided into regions and districts which directly support the work of scout and guide units. The total number of youth units is 117. Many units are single sex units, others are co-educational and this is largely dependent on the numbers of members in the units and the availability of leaders. The age range of units is divided as follows:

2.

Rainbow brownies and beavers	aged 4-7
Brownies and cubs	aged 7-11
Guides and scouts	aged 11-15
Ranger guides and venture scouts	aged 15-21
Guide and scout leaders	Minimum age 16

The UK Girl Guide Commission has four regions: London and the South East Region, South West Region, Midlands and East Anglia Region, North of England Region.

The UK Boy Scout Commission has five regions: London and the South East Region, South West Region, Midlands and East Anglia Region, North West of England Region, North East of England Region.

The two Commissions manage the units in Scotland which have been established in recent years.

3. The Friends of Polish Scouting actively provide moral and financial support for the youth units in all the Regions. They are organised in 14 units. In 2020 new units in Scotland i.e. in Glasgow, Edinburgh and Aberdeen were amalgamated into a new Scout Region "Polesie".

4. The Senior Scout Commission offers a scouting platform for seniors who wish to continue to serve the community following the scouting ethos but do not wish to contribute in a leadership role in Scouting. Historically these units flourished in the 1950's and 1960's and currently some of these members continue to meet in three units.

Relationship with related parties

PSA International is the governing organisation for Polish Scouting Abroad and a close link is kept with the Headquarter Executive Council as well as with all the Polish Scouting Executive Councils and Commissions who are members of PSA International. Links are maintained with units of Girlguiding and the Scouts Association in the UK as well as with other scouting organisations in the UK and Poland.

PSA UK Region works closely with the Polish community in the UK, especially through close co-operation with the Polish Saturday schools and the Polish Catholic Mission. Co-operation with the Polish Embassy and Consulate as well as numerous other well established and new Polish organisations is invaluable, enriches the programmes and gives members the opportunity to engage with their Polish roots while benefiting from the values of scouting.

The activity centres have developed strong links with the wider community. Engaging with a variety of groups and especially those working with young people the centres have offered the facilities for activities.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Serious incident report

The Trustees have considered the guidelines provided by the Charity Commission and consider they are compliant with the recommendations.

Disclosure of information to the auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Conclusion

The Trustees wish to record their recognition of the commitment of all the Guide and Scout instructors and leaders, the Friends of Polish Scouting and all volunteers working to support PSA UK Region. Their dedication, professionalism and positive approach are very much appreciated in the furtherance of the aims of the Charity.

The Trustees' report was approved by the Board of Trustees.

Mr A B Szwagrzak

Trustee

Dated: 22 June 2021

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees, are also the directors of Polish Scouting Association (UK Region) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees/directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees/directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT**

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

Opinion

We have audited the financial statements of Polish Scouting Association (UK Region) Limited (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities including fraud

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride of fraud is made
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

Audit response to risks identified

The information obtained through the assessment to risk procedures is reviewed and the following work undertaken:

- processes to test the outcomes of our assessment include, a review of Board minutes, analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.

- an understanding of the legal and regulatory framework as applicable to the charity is obtained together with knowledge of the procedures put in place by the charity in order to comply with the same

It should be noted that Auditing standards limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act and also section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (As amended) . Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed .

**Sarah Morley ACA (Senior Statutory Auditor)
for and on behalf of Kendall Wadley LLP**

22 June 2021

**Chartered Accountants
Statutory Auditor**

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Kendall Wadley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

Current financial year

		Unrestricted funds general 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	58,715	11,256	78,606	148,577	292,021
Charitable activities	4	43,355	-	-	43,355	113,877
Other trading activities	5	14,193	-	-	14,193	21,647
Investments	6	70	-	-	70	226
Other income	7	1,010	-	-	1,010	1,427
Total income		117,343	11,256	78,606	207,205	429,198
<u>Expenditure on:</u>						
Raising funds	8	4,725	-	-	4,725	10,748
Charitable activities	9	129,381	29,241	-	158,622	164,596
Total resources expended		134,106	29,241	-	163,347	175,344
Net (outgoing)/incoming resources before transfers		(16,763)	(17,985)	78,606	43,858	253,854
Gross transfers between funds	13	-	50,000	(50,000)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(16,763)	32,015	28,606	43,858	253,854
Fund balances at 1 January 2020		438,091	1,428,752	-	1,866,843	1,612,989
Fund balances at 31 December 2020		421,328	1,460,767	28,606	1,910,701	1,866,843

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

Prior financial year

		Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	33,277	-	258,744	292,021
Charitable activities	4	113,877	-	-	113,877
Other trading activities	5	21,647	-	-	21,647
Investments	6	210	-	16	226
Other income	7	1,427	-	-	1,427
Total income		170,438	-	258,760	429,198
<u>Expenditure on:</u>					
Raising funds	8	10,748	-	-	10,748
Charitable activities	9	135,356	-	29,240	164,596
Total resources expended		146,104	-	29,240	175,344
Gross transfers between funds	13	104,864	1,210,373	(1,315,237)	-
Net (expenditure)/income for the year/ Net movement in funds		129,198	1,210,373	(1,085,717)	253,854
Fund balances at 1 January 2019		308,893	218,379	1,085,717	1,612,989
Fund balances at 31 December 2019		438,091	1,428,752	-	1,866,843

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	14		1,615,008		1,584,104
Current assets					
Debtors	15	11,278		13,317	
Cash at bank and in hand		302,817		293,258	
		<u>314,095</u>		<u>306,575</u>	
Creditors: amounts falling due within one year	16	<u>(18,402)</u>		<u>(23,836)</u>	
Net current assets			295,693		282,739
Total assets less current liabilities			<u>1,910,701</u>		<u>1,866,843</u>
Income funds					
Restricted funds	18		28,606		-
<u>Unrestricted funds - general</u>					
Designated funds	19	1,460,767		1,428,752	
General unrestricted funds		<u>421,328</u>		<u>438,091</u>	
			1,882,095		1,866,843
			<u>1,910,701</u>		<u>1,866,843</u>

The company was entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of trustees and authorised for issue on 22 June 2021 and are signed on its behalf by:

Mr A B Szwagrzak
Trustee

Company Registration No. 08352009

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from operations	23		85,404		270,006
Investing activities					
Purchase of tangible fixed assets		(73,615)		(438,257)	
Repayment of investment loans and receivables		(2,300)		-	
Interest received		70		226	
Net cash used in investing activities			(75,845)		(438,031)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			9,559		(168,025)
Cash and cash equivalents at beginning of year			293,258		461,283
Cash and cash equivalents at end of year			302,817		293,258

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Company information

Polish Scouting Association (UK Region) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 23-31 Beavor Lane, London, W6 9AR.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Government grant income is recognised in the period in which they are related to.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Association is reliant on those who perform duties in the regions on a voluntary basis. These services are not valued on the basis that they cannot be "sold" and the use of fair value would result in an overstatement of the value of the donation to the charity.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures, fittings & equipment	15% reducing balance

Depreciation is not provided on the cost of a refurbishment programme until the project is complete.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, and deposits held at call with banks.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

	Unrestricted funds general	Designated funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£	£
Donations and gifts	8,715	11,256	78,606	98,577	291,021
Legacies receivable	-	-	-	-	1,000
Government Grant	50,000	-	-	50,000	-
	<u>58,715</u>	<u>11,256</u>	<u>78,606</u>	<u>148,577</u>	<u>292,021</u>
For the year ended 31 December 2019	<u>33,277</u>	<u>-</u>	<u>258,744</u>		<u>292,021</u>
Donations and gifts					
Union of Polish Women	-	-	-	-	5,000
Guminski Fund	-	-	-	-	50,000
Lady Ryder Trust	-	-	-	-	13,000
Stowarzyszenie Wspolnota Polska	-	-	-	-	106,462
Berek Charitable Trust	-	-	25,000	25,000	25,000
Polonia Aid Foundation Trust	-	-	50,000	50,000	-
Scouting Units	-	-	3,106	3,106	-
Sen Trust	-	-	500	500	-
Other	8,715	11,256	-	19,971	91,559
	<u>8,715</u>	<u>11,256</u>	<u>78,606</u>	<u>98,577</u>	<u>291,021</u>

4 Charitable activities

	2020 £	2019 £
Subscriptions	32,560	29,905
Camps	10,350	82,228
Courses	445	1,744
	<u>43,355</u>	<u>113,877</u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

5 Other trading activities

	Unrestricted funds general 2020	Unrestricted funds general 2019
	£	£
Incidental rental income	8,716	10,408
Guide shop	5,477	11,239
Other trading activities	14,193	21,647

6 Investments

	Unrestricted funds general 2020	Unrestricted funds general 2019	Restricted funds 2019	Total 2019
	£	£	£	£
Interest receivable	70	210	16	226

7 Other income

	Unrestricted funds general 2020	Unrestricted funds general 2019
	£	£
Other income	1,010	1,427

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

8 Raising funds

	2020	2019
	£	£
<u>Trading costs</u>		
Shop and other costs of goods sold	4,725	10,748
	<u>4,725</u>	<u>10,748</u>

9 Charitable activities

	Total 2020 £	Total 2019 £
Staff costs (see note 12)	14,344	13,953
Depreciation and impairment	42,711	37,554
Rent and rates	2,672	6,712
Course fees and event attendance	1,366	4,266
Insurance	9,595	10,247
Heat and light	11,562	14,736
Repairs and maintainance	22,150	32,744
Agents fees	4,598	8,814
Telephone	1,307	1,133
Travel	4,481	11,585
Printing, postage and stationery	473	1,712
Sundry expenses	2,782	3,649
Marketing	591	1,350
Subscriptions to PSA International	7,697	10,006
Donations made	25,370	2,268
Bank charges	233	-
	<u>151,932</u>	<u>160,729</u>
Governance costs (see note 11)	6,690	3,867
	<u>158,622</u>	<u>164,596</u>
Analysis by fund		
Unrestricted funds - general	129,381	135,356
Unrestricted funds - designated	29,241	-
Restricted funds	-	29,240
	<u>158,622</u>	<u>164,596</u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration nor were reimbursed expenses during the year other than as a direct re-imbursement for expenditure incurred on the charity's behalf.

11 Governance costs

	2020	2019
	£	£
Audit fees	3,420	3,540
Legal and professional	3,270	327
	<u>6,690</u>	<u>3,867</u>
Allocated to:		
Charitable activities	<u>6,690</u>	<u>3,867</u>

The above stated audit fees of £3,420 (2019 £3,540) are inclusive of both audit services and drafting of statutory accounts.

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
Site managers	<u>2</u>	<u>2</u>

Employment costs

	Notes	2020	2019
		£	£
Wages and salaries	9	<u>14,344</u>	<u>13,953</u>

There were no employees whose annual remuneration was £60,000 or more.

13 Transfers

£50,000 was transferred from restricted funds to the general fixed asset designated fund to reflect the movements in tangible fixed assets in the year (2019 £1,315,237 was transferred on the same basis).

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

14 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2020	1,574,228	77,046	1,651,274
Additions	71,581	2,034	73,615
At 31 December 2020	1,645,809	79,080	1,724,889
Depreciation			
At 1 January 2020	55,971	11,199	67,170
Depreciation charged in the year	32,645	10,066	42,711
At 31 December 2020	88,616	21,265	109,881
Carrying amount			
At 31 December 2020	1,557,193	57,815	1,615,008
At 31 December 2019	1,518,257	65,847	1,584,104

15 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Other debtors	2,963	663
Prepayments and accrued income	8,315	12,654
	11,278	13,317

16 Creditors: amounts falling due within one year

	Notes	2020	2019
		£	£
Deferred income	17	584	587
Other creditors		9,606	14,294
Accruals and deferred income		8,212	8,955
		18,402	23,836

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

17 Deferred income

	2020	2019
	£	£
Other deferred income	584	587
	<u> </u>	<u> </u>

Deferred income relates to rental income received in advance.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	Balance at 1 January 2020	Incoming resources	Transfers	Balance at 31 December 2020
	£	£	£	£	£	£	£	£
St Briavels	1,085,717	258,760	(29,240)	(1,315,237)	-	-	-	-
Berek Charitable Trust	-	-	-	-	-	25,000	-	25,000
Polonia Aid Foundation Trust	-	-	-	-	-	50,000	(50,000)	-
Sen Trust	-	-	-	-	-	500	-	500
Scouting Units	-	-	-	-	-	3,106	-	3,106
	<u>1,085,717</u>	<u>258,760</u>	<u>(29,240)</u>	<u>(1,315,237)</u>	<u>-</u>	<u>78,606</u>	<u>(50,000)</u>	<u>28,606</u>

The St Briavels fund represents the development/refurbishment project of the Stanica Harcerska freehold property, on completion of the works the funds were transferred to a general fixed asset designated fund.

During the year the Berek Charitable Trust, Sen Trust and various Scouting Units donated monies towards St Briavels Project Phase III, works are due to commence on this in 2021.

Polonia Aid Foundation Trust donated £50,000 towards major repair works to the Fenton Polish Scout Centre which were completed during the year.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2019	Transfers	Balance at 1 January 2020	Movement in funds				Balance at 31 December 2020
	£	£	£	Incoming resources £	Resources expended £	Transfers £	£	£
St Briavels	218,379	1,210,373	1,428,752	-	(29,241)	-		1,399,511
St Briavels Phase III Project	-	-	-	11,256	-	-		11,256
Fenton roof repairs	-	-	-	-	-	50,000		50,000
	<u>218,379</u>	<u>1,210,373</u>	<u>1,428,752</u>	<u>11,256</u>	<u>(29,241)</u>	<u>50,000</u>		<u>1,460,767</u>

The St Briavels fund represents the development/refurbishment of the Stanica Harcerska freehold property, once complete the funds were transferred to a general fixed asset designated fund. The value of this fund represents the net book value of the building.

During the year various donations have been collected, which have been earmarked for Phase III of the St Braviels project which is due to commence in 2021.

During the year major repair works were undertaken to the Fenton Polish Scout Centre, this fund represents the net book value of these improvements.

20 Members' Liability

Every member of the Association undertakes to contribute to the assets of the Association in the event of a winding up whilst a member or within one year of ceasing to be a member. The amount called in such an event may not exceed £1.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

21 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:				
Tangible assets	161,304	1,453,704	-	1,615,008
Current assets/(liabilities)	260,024	7,063	28,606	295,693
	<u>421,328</u>	<u>1,460,767</u>	<u>28,606</u>	<u>1,910,701</u>
Fund balances at 31 December 2019 are represented by:				
Tangible assets	155,352	1,428,752	-	1,584,104
Current assets/(liabilities)	282,739	-	-	282,739
	<u>438,091</u>	<u>1,428,752</u>	<u>-</u>	<u>1,866,843</u>

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

22 Related party transactions

No related party transactions in year. (2019 Loan of £40,000 was received from PSA Naczelnictwo which was repaid in December 2019.)

23 Cash generated from operations	2020	2019
	£	£
Surplus for the year	43,858	253,854
Adjustments for:		
Investment income recognised in statement of financial activities	(70)	(226)
Depreciation and impairment of tangible fixed assets	42,711	37,554
Movements in working capital:		
Decrease in debtors	4,339	1,315
(Decrease) in creditors	(5,431)	(22,974)
(Decrease)/increase in deferred income	(3)	483
Cash generated from operations	85,404	270,006