

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
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W6 9AR

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

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POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

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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.

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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.

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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.

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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.

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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.

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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).

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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.

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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.

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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.

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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.

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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.

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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

		2020		2019	
	Notes	£	£	£	£
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	<u>14,193</u>	<u>21,647</u>

6 Investments

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £
Interest receivable	<u>70</u>	<u>210</u>	<u>16</u>	<u>226</u>

7 Other income

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Other income	<u>1,010</u>	<u>1,427</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

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>

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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).

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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

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17 Deferred income

	2020	2019
	£	£
Other deferred income	584	587
	<u>584</u>	<u>587</u>

Deferred income relates to rental income received in advance.

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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.

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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.

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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>

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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