

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

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POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
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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.

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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 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.

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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 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.

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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.

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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.

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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 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.

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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.

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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 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/

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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.

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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 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.

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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.

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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>

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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>

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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>

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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.

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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

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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.

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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

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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.

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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>

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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
	<hr/>	<hr/>
Cash generated from operations	606,604	88,569
	<hr/>	<hr/>