

**Charity Registration (England & Wales) No. 1155288**

**Charity Registration (Scotland) No. SC045348**

**Company Registration No. 08352009 (England and Wales)**

**POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED**

**(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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

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

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

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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 2023**

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

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

**Objectives and activities**

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

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

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

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

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

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

**Statement of Public Benefit**

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

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

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

**Significant activities**

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

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

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**The Rolling Programme of Activities:**

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

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

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

**Redevelopment of the Activity Centre Stanica Harcerska at St Briavels:**

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

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

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

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

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

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

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**St Briavels Fund: Continuation of Phase 3:**

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

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

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

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

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

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

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

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

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

- GDPR and Data Protection

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

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

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

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

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

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

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

**Strategic report**

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



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

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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.

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

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

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

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

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

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

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

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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 income of £488,652 (2022: £787,299) and expenditure of £209,706 (2022: £225,865).

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

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

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

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

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

**Principal sources of income**

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

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

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

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

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

**Plans for the future**

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

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

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

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

**Structure, governance and management**

**Historical note**

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

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

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

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

**Governing Document**

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

**Constitution of Charity**

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

**Charity Governance**

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

**Trustees**

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

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

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

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

**Recruitment and appointment of trustees**

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

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

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

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

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

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**Induction and training**

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

**Organisational structure**

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

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

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

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

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

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**Relationship with related parties**

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

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

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

**Serious incident report**

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

**Disclosure of information to the auditor**

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

**Conclusion**

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

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

**Mr A B Szwagrzak**

Trustee

Dated: 20 September 2024

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

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

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

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

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

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



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

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**Opinion**

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

In our opinion, the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

We have nothing to report in this regard.

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

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

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**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**

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**Audit response to risks identified**

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

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

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

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

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

**Use of our report**

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

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

20 September 2024

**Chartered Accountants**  
**Statutory Auditor**

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

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

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

**Current financial year**

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

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

Prior financial year

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

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

**AS AT 31 DECEMBER 2023**

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

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

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

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

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

Mr A B Szwagrzak  
**Trustee**

**Company Registration No. 08352009**

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

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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

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**1 Accounting policies**

**Company information**

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

**1.1 Accounting convention**

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

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

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

**1.2 Going concern**

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

**1.3 Charitable funds**

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

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

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

**1.4 Income**

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

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

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

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



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

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**1 Accounting policies**

**(Continued)**

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

**1.5 Expenditure**

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

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

**1.6 Tangible fixed assets**

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

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

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

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

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

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

**1.7 Impairment of fixed assets**

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

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

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

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

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1 Accounting policies**

**(Continued)**

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

**1.8 Cash and cash equivalents**

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

**1.9 Debtors**

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

**1.10 Liabilities**

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

**1.11 Financial instruments**

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

**1.12 Employee benefits**

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

**Pensions**

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

**2 Critical accounting estimates and judgements**

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

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

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

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

**3 Donations and legacies**

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

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

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

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

**4 Charitable activities**

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

**5 Other trading activities**

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

**6 Investments**

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

**7 Other income**

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

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

**8 Raising funds**

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

**9 Charitable activities**

	<b>Annual activities</b>	<b>Jamboree</b>	<b>Total</b>	<b>Annual activities</b>
	<b>2023</b>		<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs (see note 11)	18,659	-	18,659	14,563
Depreciation and impairment	45,801	-	45,801	44,934
Rent and rates	5,194	-	5,194	574
Insurance	19,375	-	19,375	17,256
Heat and light	32,629	-	32,629	19,689
Repairs and maintainance	33,184	-	33,184	48,482
Telephone	1,776	-	1,776	1,327
Travel	8,301	-	8,301	6,868
Printing, postage and stationery	376	-	376	1,443
Sundry expenses	4,066	-	4,066	7,544
Marketing	279	-	279	1,405
Subscriptions to PSA International	8,590	-	8,590	6,149
Donations made	1,845	-	1,845	36,289
Bank charges	276	-	276	293
Jamboree expenditure	-	7,137	7,137	-
	<u>180,351</u>	<u>7,137</u>	<u>187,488</u>	<u>206,816</u>
Governance costs (see note 10)	5,457	-	5,457	7,597
	<u>185,808</u>	<u>7,137</u>	<u>192,945</u>	<u>214,413</u>
<b>Analysis by fund</b>				
Unrestricted funds - general	142,280	7,137	149,417	183,287
Unrestricted funds - designated	31,653	-	31,653	31,126
Restricted funds	11,875	-	11,875	-
	<u>185,808</u>	<u>7,137</u>	<u>192,945</u>	<u>214,413</u>

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

**10 Governance costs**

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

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

**11 Employees**

**Number of employees**

The average monthly number of employees during the year was:

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

**Employment costs**

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

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

**12 Trustees**

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

**13 Taxation**

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

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

**14 Transfers**

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

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

**15 Tangible fixed assets**

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

**16 Debtors**

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

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

**17 Creditors: amounts falling due within one year**

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

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

**18 Creditors: amounts falling due after more than one year**

	<b>Notes</b>	<b>2023</b> £	<b>2022</b> £
Loans		150,000	-
		<u>150,000</u>	<u>-</u>

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

**19 Members' Liability**

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



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

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**20 Restricted funds**

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

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

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

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

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

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**21 Designated funds**

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

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

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

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

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

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

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

**22 Analysis of net assets between funds**

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

**23 Capital commitments**

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

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

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**24 Related party transactions**

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

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

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.