

Charity registration number 1181738

**PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	E Piera	
	P Bielak	
	M Dembek	
	M Kut	
	A Kusiak	
	A Paczes	(Appointed 19 November 2022)
	M Napiorkowska	(Appointed 19 November 2022)
	B Redestowicz	(Appointed 15 March 2023)
	L Ziolkowska	(Appointed 15 February 2024)
Charity number	1181738	
Principal address	238-246 King Street Hammersmith London W6 0RF	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex  RH10 1HT	

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# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 AUGUST 2023*

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The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 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) (effective 1 January 2019)".

### Objectives and activities

#### Objectives and aims

The objects of the CIO are to advance and further education for the public benefit in the Polish language, culture, religion and tradition, in particular, but not exclusively by:

- Providing a supplementary school, Mikolaj rej Polish School, teaching the Polish language, history and geography and providing social and religious education, and;
- Organising educational trips for pupils attending the school.

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

### Significant activities

The Mikolaj Rej Polish School is a supplementary school and operates across 32 Saturdays a year teaching the Polish language, Polish history and geography. Children also learn about Polish Culture. They attend from Nursery until year 12 (from the age of 3 to 17), the school prepares pupils to sit GCSE and A' Level in Polish. The school is based in Chiswick. The School also undertakes fund raising activities to finance an enriched curriculum and activities

The school relies heavily on parent volunteers to help with playground duties, fundraising activities and staffing events.

### Achievements and performance

#### Charitable activities

- In September 2022 the school organised a trip to Warsaw for 18 pupils from GCSE and A 'Level classes. This trip supplemented their learning for these exams. The visits include important aspects of Polish history in particular the Jewish connection, the Second World War and the Solidarity movement.
- The school achieved excellent examination results in both Polish GCSE and A 'levels.
- Acknowledging the changing demographics of the Polish Community, the School continued with Polish lessons for adults for non-Polish parents/partners of Polish parents of children attending the school.
- The school has also continued offering a free Parent and Toddler group for children under the age of three. This helps young children with their social development and helps develop a support group for the parents.
- The school was able to organise a street party by the St Andrew Bobola Church in order to raise funds but more importantly to show case Polish Culture. Highlights included Sikorski Museum, Tatr Folk Dancing troupe, Polish food and Polish music.

### Financial review

The School's Financial policy is to hold enough money in reserve to be able to run the school for a year should there be any problems with financing. The school has not managed to regain its pre-pandemic number of pupils, meaning that income was reduced. Efforts were made to access various funds and teachers' pay was not raised for a second year running. The school managed to hold off an increase in fees until the third term.

The trustees assessed the major risks to which the charity is exposed to and are satisfied that systems are in place to mitigate exposure to the major risks.

# **PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL**

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# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 AUGUST 2023*

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### Structure, governance and management

The charity's strategic management is carried out by the Trustees together with the head teacher. The Trustees employ the head teacher, deputy head, teachers and classroom assistants to deliver the rich curriculum. Administrative staff (including accounts staff) assist in the running of the school. The Mikolaj Rej Polish School has good links with the Polish Educational Society (Polska Macierz Szkolna) and shares information about the administration and running of a Polish school with other similar schools in London. The charity also works with the Polish Scouting Association, and the St. Andrew Bobola Roman Catholic Church.

During the pandemic, the Parents' Committee part of the school diminished greatly. It has taken while for the number of this invaluable group of parents to build up again. This year more parents joined this group and lead on a number of fund-raising activities.

### Charity constitution

The Constitution does not allow a parent to be a member of the Association if they do not have a child in the school. Consequently, Kinga Kosterska had to step down as a Trustee and Chair at the end of August 2022. Emilia Piera will act as Chair until the AGM in November 2023 when the next Chair will be voted on.

The trustees who served during the year and up to the date of signature of the financial statements were:

E Piera	
P Bielak	
M Dembek	
J Dancewicz	(Resigned 19 November 2022)
M Kut	
L Ziolkowska	(Resigned 19 November 2022)
A Kusiak	
K Kosterska	(Resigned 12 November 2023)
M Kozber	(Resigned 21 May 2023)
A Paczes	(Appointed 19 November 2022)
M Napiorkowska	(Appointed 19 November 2022)
D Wisniewski	(Appointed 19 November 2022 and resigned 4 May 2024)
B Redestowicz	(Appointed 15 March 2023)
L Ziolkowska	(Appointed 15 February 2024)

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



A Kusiak

Trustee

Dated: 24.05.2024

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

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I report to the trustees on my examination of the financial statements of Parents' Association of the Mikolaj Rej Polish School (the charity) for the year ended 31 August 2023.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*D Harding*

**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

28 May 2024  
Dated: .....

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b><u>Income from:</u></b>			
Donations	3	8,230	12,543
Charitable activities	4	117,278	112,635
Other trading activities	5	15,431	16,413
Investments	6	983	40
Other income	7	13	350
<b>Total income</b>		<b>141,935</b>	<b>141,981</b>
<b><u>Expenditure on:</u></b>			
Raising funds	8	7,101	3,444
Charitable activities	9	146,580	144,935
<b>Total resources expended</b>		<b>153,681</b>	<b>148,379</b>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(11,746)</b>	<b>(6,398)</b>
Fund balances at 1 September 2022		76,717	83,115
<b>Fund balances at 31 August 2023</b>		<b>64,971</b>	<b>76,717</b>

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

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

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	14		1,939		1,717
<b>Current assets</b>					
Debtors	15	290		267	
Cash at bank and in hand		115,988		125,976	
		<u>116,278</u>		<u>126,243</u>	
<b>Creditors: amounts falling due within one year</b>	16	(33,148)		(32,688)	
Net current assets			<u>83,130</u>		<u>93,555</u>
<b>Total assets less current liabilities</b>			<u>85,069</u>		<u>95,272</u>
<b>Deferred income</b>	17		(20,098)		(18,555)
<b>Net assets</b>			<u><u>64,971</u></u>		<u><u>76,717</u></u>
<b>Income funds</b>					
Unrestricted funds			<u>64,971</u>		<u>76,717</u>
			<u><u>64,971</u></u>		<u><u>76,717</u></u>

The financial statements were approved by the Trustees on 24 May 2024.



A Kusiak  
Trustee



# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 AUGUST 2023*

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### 1 Accounting policies

#### Charity information

Parents' Association of the Mikolaj Rej Polish School is a charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

#### 1.2 Charitable funds

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

#### 1.3 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.

Shop and fundraising income are recognised when the income is received.

School fees and text book income are recognised in the period to which they relate. Any fees received in advance will be deferred to the financial year that they relate to.

#### 1.4 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.

Resources expended are accounted for on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Tangible fixed assets

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

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

Fixtures and fittings	20% Straight Line
Computers	33% Straight Line

#### 1.6 Impairment of fixed assets

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

#### 1.7 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 measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors are recognised at transaction price unless the arrangement constitutes a financing transaction. 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 at transaction price.

#### 1.8 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 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.

### 3 Donations

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Grants received	8,230	12,543

### 4 Charitable activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Sale of goods	5,863	5,539
School fees	102,813	97,103
Textbooks	8,602	9,993
	117,278	112,635

### 5 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	10,461	8,070
Shop income	4,970	8,343
Other trading activities	15,431	16,413

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	983	40

### 7 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	13	350

### 8 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	7,101	3,444

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 9 Charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Staff costs	78,403	79,207
School supplies	2,260	3,955
Gifts & Prizes	6,626	6,100
PR (Literature & Brochures)	7,004	5,553
Equipment	61	509
Donations	300	100
Textbooks	11,058	11,509
Training costs	-	360
Talent show	1,941	1,076
Nativity costs	455	556
Insurance	2,732	2,913
Rent	24,118	23,020
DBC Checks	866	1,134
Sundry expenses	383	559
	<u>136,207</u>	<u>136,551</u>
Share of support costs (see note 10)	5,354	3,291
Share of governance costs (see note 10)	5,019	5,093
	<u>146,580</u>	<u>144,935</u>

### 10 Support costs allocated to activities

	Unrestricted funds 2023 £	Total 2022 £
Depreciation	1,479	1,001
Kitchen costs	166	680
Software costs	2,061	922
Subscriptions	1,649	688
Governance	5,018	5,093
	<u>10,373</u>	<u>8,384</u>

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 10 Support costs allocated to activities (Continued)

	2023	2022
	£	£
<b>Governance costs comprise:</b>		
Accountancy	3,119	3,420
Management fees	1,899	1,601
	-	72
	<u>5,018</u>	<u>5,093</u>

### 11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

### 12 Employees

The average monthly number of employees during the year was: 45

	2023	2022
	Number	Number
	45	48
	<u>45</u>	<u>48</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	78,403	79,207
	<u>78,403</u>	<u>79,207</u>

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

#### Remuneration of key management personnel

There are no key management personnel which received a salary.

### 13 Taxation

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



# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

<b>14 Tangible fixed assets</b>		
		<b>Fixtures and fittings</b>
		<b>£</b>
<b>Cost</b>		
Transferred in at 1 September 2022		5,863
Additions		1,701
		<hr/>
At 31 August 2023		7,564
		<hr/>
<b>Depreciation and impairment</b>		
Transferred in at 1 September 2022		4,146
Depreciation charged in the year		1,479
		<hr/>
At 31 August 2023		5,625
		<hr/>
<b>Carrying amount</b>		
At 31 August 2023		1,939
		<hr/>
At 31 August 2022		1,717
		<hr/>
<b>15 Debtors</b>		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	-	2
Prepayments and accrued income	290	265
	<hr/>	<hr/>
	290	267
	<hr/>	<hr/>
<b>16 Creditors: amounts falling due within one year</b>		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	356	103
Trade creditors	-	9
Other creditors	29,673	29,606
Accruals and deferred income	3,119	2,970
	<hr/>	<hr/>
	33,148	32,688
	<hr/>	<hr/>
<b>17 Deferred income</b>		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other deferred income	20,098	18,555
	<hr/>	<hr/>

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 17 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Shown as deferred income on the face of the balance sheet	20,098	18,555
Movements in the year:		
Deferred income at 1 September 2022	18,555	12,594
Released from previous periods	(18,555)	(12,594)
Resources deferred in the year	20,098	18,555
Deferred income at 31 August 2023	20,098	18,555

### 18 Unrestricted 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.

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	76,717	141,935	(153,681)	64,971
Previous year:	At 1 September 2021 £	Incoming resources £	Resources expended £	At 31 August 2022 £
General funds	83,115	141,981	(148,379)	76,717

### 19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).