

Charity registration number 1181738

**PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	E Piera	
	P Bielak	
	M Dembek	
	M Kut	
	A Kusiak	
	A Paczes	
	M Napiorkowska	
	B Redestowicz	
	L Ziolkowska	(Appointed 15 February 2024)
<b>Charity number</b>	K Rabsztyn	(Appointed 30 June 2024)
	A Ptaszynska	(Appointed 23 November 2024)
<b>Charity number</b>	1181738	
<b>Principal address</b>	238-246 King Street	
	Hammersmith	
	London	
	W6 0RF	
<b>Independent examiner</b>	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**

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

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 AUGUST 2024***

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The trustees present their annual report and financial statements for the year ended 31 August 2024.

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;
- Organising a party with Santa Claus for younger children; and
- Co-organising the Polonus competition at POSK.

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 28 Saturdays a year, teaching the Polish language, history, and geography. Children also learn about Polish culture. The school caters to pupils from Nursery to Year 12 (ages 3 to 17), preparing students for GCSE and A-Level exams in Polish. The school is based in Chiswick.

The school also undertakes fundraising activities to finance an enriched curriculum and various activities. It relies heavily on parent volunteers to assist with playground duties, fundraising activities, and staffing events.

#### **Achievements and performance**

##### **Charitable activities**

- The school achieved excellent examination results in both Polish GCSE and A-Levels.
- The school has continued to offer a free Parent and Toddler group for children under the age of three. This supports young children's social development and provides a support network for parents.
- The school organizes after-school activities where younger children can learn about Polish culture through art.
- The school successfully organised a street party at the St. Andrew Bobola Church to raise funds and, more importantly, to showcase Polish culture. Highlights included the Tatry Folk Dancing troupe, Polish food, and Polish music.

#### **Financial review**

The school's financial policy is to maintain sufficient reserves to run the school for a year should any financial difficulties arise. The school has not yet regained its pre-pandemic pupil numbers, resulting in reduced income. Efforts have been made to access various funding sources, and teachers' pay was not increased for the second consecutive year. The school was able to delay raising 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

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

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### Structure, governance and management

The charity's strategic management is overseen by the trustees, alongside the headteacher. The trustees employ the headteacher, deputy head, teachers, and classroom assistants to deliver the curriculum. Administrative staff (including accounts staff) assist with the running of the school.

The Mikolaj Rej Polish School maintains strong links with the Polish Educational Society (Polska Macierz Szkolna) and shares information about the administration and operation of Polish schools with other similar institutions in London. The charity also works closely with the Polish Scouting Association and St. Andrew Bobola Roman Catholic Church.

### Charity constitution

In accordance with the Constitution, a parent cannot be a member of the Association if they do not have a child at the school. Consequently, for personal reasons, Emilia Piera had to step down from her position as Chair at the end of February 2024. Following this, Agata Kusiak was appointed as Chair and will hold the position until the AGM in November 2024, when the next Chair will be elected.

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

M Kut

A Kusiak

K Koterska

(Resigned 12 November 2023)

A Paczes

M Napiorkowska

D Wisniewski

(Resigned 4 May 2024)

B Redestowicz

L Ziolkowska

(Appointed 15 February 2024)

K Rabsztyn

(Appointed 30 June 2024)

A Ptaszynska

(Appointed 23 November 2024)

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



A Kusiak

Trustee

Dated: 24.03.2025

# **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 2024.

#### **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.



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

Dated: 24.03.2025

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2024**

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
<b><u>Income from:</u></b>			
Donations	3	7,225	8,230
Charitable activities	4	107,842	117,278
Other trading activities	5	12,386	15,431
Investments	6	1,882	983
Other income	7	411	13
<b>Total income</b>		<b>129,746</b>	<b>141,935</b>
<b><u>Expenditure on:</u></b>			
Raising funds	8	9,514	7,101
Charitable activities	9	134,407	146,580
<b>Total resources expended</b>		<b>143,921</b>	<b>153,681</b>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(14,175)</b>	<b>(11,746)</b>
Fund balances at 1 September 2023		64,971	76,717
<b>Fund balances at 31 August 2024</b>		<b>50,796</b>	<b>64,971</b>

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 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	15		824		1,939
<b>Current assets</b>					
Debtors	16	248		290	
Cash at bank and in hand		96,878		115,988	
		<u>97,126</u>		<u>116,278</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(32,954)</u>		<u>(33,148)</u>	
Net current assets			64,172		83,130
<b>Total assets less current liabilities</b>			64,996		85,069
<b>Deferred income</b>	18		(14,200)		(20,098)
<b>Net assets</b>			<u>50,796</u>		<u>64,971</u>
<b>Income funds</b>					
Unrestricted funds			50,796		64,971
			<u>50,796</u>		<u>64,971</u>

The financial statements were approved by the Trustees on 24/03/2025



A Kusiak  
Trustee



# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 AUGUST 2024**

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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 2024**

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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 2024**

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### **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
	2024	2023
	£	£
Grants received	7,225	8,230

### **4 Charitable activities**

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Sale of goods	1,375	5,863
School fees	97,888	102,813
Textbooks	8,579	8,602
	107,842	117,278

### **5 Income from other trading activities**

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising events	8,367	10,461
Shop income	4,019	4,970
Other trading activities	12,386	15,431

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

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**6 Income from investments**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,882	983

**7 Other income**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	411	13

**8 Expenditure on raising funds**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	9,514	7,101

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

### 9 Charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Staff costs	80,139	78,403
School supplies	4,403	2,260
Gifts & Prizes	6,239	6,626
PR (Literature & Brochures)	832	7,004
Equipment	228	61
Donations	527	300
Textbooks	6,037	11,058
Talent show	1,898	1,941
Nativity costs	-	455
Insurance	2,857	2,732
Rent	20,688	24,118
DBC Checks	443	866
Sundry expenses	537	383
	<u>124,828</u>	<u>136,207</u>
Share of support costs (see note 10)	4,393	5,354
Share of governance costs (see note 10)	5,186	5,019
	<u>134,407</u>	<u>146,580</u>

### 10 Support costs allocated to activities

	Unrestricted funds 2024 £	Total 2023 £
Depreciation	1,115	1,479
Kitchen costs	166	166
Software costs	957	2,061
Subscriptions	2,155	1,649
Governance	5,186	5,018
	<u>9,579</u>	<u>10,373</u>

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 10 Support costs allocated to activities

(Continued)

	2024	2023
	£	£
<b>Governance costs comprise:</b>		
Accountancy	3,180	3,119
Management fees	2,006	1,899
	<u>5,186</u>	<u>5,018</u>

### 11 Net movement in funds

2024	2023
£	£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	<u>1,115</u>	<u>1,479</u>
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### 12 Trustees

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

### 13 Employees

The average monthly number of employees during the year was: 42

2024	2023
Number	Number
<u>42</u>	<u>45</u>

#### Employment costs

	2024	2023
	£	£
Wages and salaries	<u>80,139</u>	<u>78,403</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.

### 14 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 2024**

### 15 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 September 2023	7,564
At 31 August 2024	7,564
<b>Depreciation and impairment</b>	
At 1 September 2023	5,625
Depreciation charged in the year	1,115
At 31 August 2024	6,740
<b>Carrying amount</b>	
At 31 August 2024	824
At 31 August 2023	1,939

### 16 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	248	290

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

	2024 £	2023 £
Other taxation and social security	-	356
Other creditors	29,774	29,673
Accruals	3,180	3,119
	32,954	33,148

### 18 Deferred income

	2024 £	2023 £
Other deferred income	14,200	20,098

Deferred income is included in the financial statements as follows:

# PARENTS' ASSOCIATION OF THE MIKOLAJ REJ POLISH SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

### 18 Deferred income

(Continued)

	2024 £	2023 £
Deferred income is included within:		
Shown as deferred income on the face of the balance sheet	14,200	20,098
Movements in the year:		
Deferred income at 1 September 2023	20,098	18,555
Released from previous periods	(20,098)	(18,555)
Resources deferred in the year	14,200	20,098
Deferred income at 31 August 2024	14,200	20,098

The deferred income relates to school fees for the following academic year.

### 19 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 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	64,971	129,746	(143,921)	50,796
Previous year:	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	76,717	141,935	(153,681)	64,971

### 20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).