

LEWISHAM POLISH CENTRE

England & Wales · Charity number 264998

Details

Status Registered

Legal form Other

Registered 1973-01-04

Register [View on the Charity Commission register](#)

Contact

Address 8 Waldram Park Road
London
SE23 2PN

Phone 07837936690

Email info@lpcuk.org

Website www.lpcuk.org

Activities

Objects: CHARITABLE PURPOSES FOR THE BENEFIT OF PERSONS OF POLISH EXTRACTION, AND THEIR RELATIVES, LIVING IN SOUTH EAST LONDON. THE MAIN OBJECTIVES ARE:1. THE RELIEF AND ASSISTANCE OF THE AGED SICK AND DISABLED BENEFICIARIES.2. TO ASSIST BENEFICIARIES AND THEIR CHILDREN TO ACQUIRE A BETTER EDUCATION BOTH IN THE BRITISH AND POLISH EDUCATION SYSTEMS, INCLUDING LEARNING THE POLISH LANGUAGE AND LEARNING ABOUT POLISH CULTURE AND CUSTOMS. 3. THE RELIEF OF POVERTY AMONGST BENEFICIARIES.4. THE ADVANCEMENT OF THE ROMAN CATHOLIC FAITH AND ROMAN CATHOLIC CHARITABLE INSTITUTIONS.

Activities: Lewisham Polish Centre tries to help people of Polish origin to adjust to life in London, help those of old age, sick or disabled; help in gaining better education and maintaining usage of Polish language; relieve the poverty amongst the beneficiaries; cultivate Roman Catholic faith.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** SOUTH EAST LONDON
- Bexley
- Bromley
- Croydon
- Greenwich
- Lambeth
- Lewisham
- Southwark

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£42,429	£28,719	-	-
2024-03-31	£27,039	£23,964	-	-
2023-03-31	£59,687	£116,954	-	-
2022-03-31	£92,091	£33,380	-	-
2021-03-31	£20,751	£10,809	-	-

Trustees

Name	Role	Appointed
Agnieszka Maria Lokaj		2022-09-23
Remigiusz Szarama		2013-12-02
Tomasz Zarzycki		2021-06-17

LEWISHAM POLISH CENTRE

England & Wales - Charity number 264998

Accounts

LEWISHAM POLISH CENTRE

POLSKI OSRODEK LEWISHAM
EST. 1963

Trustees' report and financial statements for the year ended 31 March 2025

CHARITYNUMBER: 264998

Table of contents

<i>Trustee'Annual Report</i>	3-4
<i>Independent Examiner's Report</i>	5
<i>Statement of Financial Activities</i>	6
<i>Statement of Financial Position</i>	7
<i>Notes to the financial statement</i>	8-13

Trustee' Annual Report

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025

Reference and administrative details

Registered charity name LEWISHAM POLISH CENTRE

Charity registration number 264998

Principal office

8Waldram ParkRoad
LEWISHAM
London
SE23 2PN

The trustees

Remiguisz Szarama
Agnieszka Lokaj
Tomasz Zarzycki

The trustees wish to state that Mrs Danuta Kwasny ceased to serve from 22nd May 2021 by reason of Death

Accountants

Justyna Tarnowska

Structure, governance and management

The charity is governed by its Declaration of Trust dated 20 November 1972.

Objectives and activities The main object of the charity is to help people of Polish origin to adjust to life in London, help those of old age, sick or disabled, help in gaining better education and maintaining usage of Polish language, relieve the poverty amongst the beneficiaries and cultivate Roman Catholic faith.

Achievements and performance

During the year under review, the charity undertook periodical meetings and fund-raising events in accordance with its objectives.

Trustee' Annual Report (Continued)

Financial review

Total incoming resources amounted to £42,429 (2024: £27,039).

The charity is carrying a surplus of unrestricted funds of £74,857.00 for the current year.

The Lewisham Polish Centre supplies the Local Polish Catholic Mission Lewisham, with a flat for the priest's accommodation. The nominal cost of renting such flat would be £12,000 per annum.

Trustees' responsibilities statement The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustee

Tomasz Zarzycki
Honorary Treasurer



Independent Examiner's Report to the Trustees of Lewisham Polish Centre

I report to the trustees on my examination of the financial statements of LEWISHAM POLISH CENTRE ('the charity') for the year ended 31 March 2025.

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 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 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 accounts to be reached

Justyna Tarnowska

Statement of Financial Activities

April 1, 2024-March 31, 2025

	<i>Notes Unrestricted funds</i>		<i>2025 Total funds £</i>	<i>2024 Total funds £</i>
Income				
<i>Donations and legacies</i>	<i>4</i>	<i>0</i>	<i>19,568</i>	<i>5,369</i>
<i>Charitable activities</i>	<i>5</i>	<i>0</i>	<i>2,366</i>	<i>4,985</i>
<i>Investment income</i>	<i>6</i>	<i>0</i>	<i>20,495</i>	<i>16,684</i>
<i>Other income</i>	<i>7</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Income		0	£42,429	£27,039
Expenditure				
<i>Expenditure on rising funds:</i>				
<i>-Costs of raising donations and legacies</i>	<i>8</i>	<i>0</i>	<i>1,100</i>	<i>2,000</i>
<i>-Investments management costs</i>	<i>9</i>	<i>0</i>	<i>11,715</i>	<i>16,529</i>
<i>Expenditure on charitable activities</i>	<i>10,11</i>	<i>0</i>	<i>15,904</i>	<i>4,958</i>
<i>Depreciation on tangible fixed assets</i>	<i>12</i>	<i>0</i>	<i>459</i>	<i>478</i>
Total Expenditure		0	£28,719	£23,964
Net Income		0	£13,710	£3,074
Other recognized gains and losses				
<i>Other gains/(losses) user defined¹</i>		<i>0</i>	<i>0</i>	<i>0</i>
Net Movement in funds		0	£13,710	£3,074
Reconciliation of funds				
<i>Total funds brought forward</i>		<i>74,857</i>	<i>74,857</i>	<i>71,783</i>
Total funds carried forward		£74,857	£88,567	£74,857

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

The notes on pages 7 to 13 form part of these financial statements.

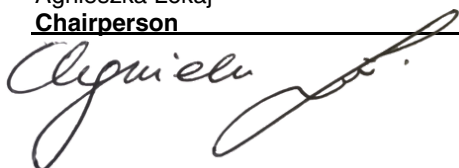
Statement of Financial Position

April 1, 2024-March 31, 2025

	Notes	2025	2024
Fixed Asset			
<i>Tangible assets</i>	16	42,784	43,244
Total for Tangible assets		£42,784	£43,244
Total for Fixed Asset		£42,784	£43,244
Current assets			
<i>Cash at bank and in hand</i>		47,503	32,963
Total for Cash at bank and in hand		£47,503	£32,963
Debtors			
<i>Debtors</i>		80	0
Total for Debtors		£80	£0
NET CURRENT ASSETS		£47, 583	£32, 963
Creditors: amounts falling due within one year 17			
<i>Current Liabilities</i>			
<i>Accruals</i>		0	1,350
<i>Deposit</i>		1,800	0
Total for Current Liabilities		£1,800	£1,350
Total for Creditors: amounts falling due within one year		£1,800	£1,350
NET CURRENT ASSETS (LIABILITIES)		£45,783	£31,613
TOTAL ASSETS LESS CURRENT LIABILITIES		£88,567	£74,857
TOTAL NET ASSETS (LIABILITIES)		£88,567	£74,857
Funds of the charity			
<i>Unrestricted funds</i>	18	88,567	74,857
Total charity funds		£88,567	£74,857

These financial statements were approved by the board of trustees and authorized for issue on 6 December 2025, and are signed on behalf of the board by:

Agnieszka Lokaj
Chairperson



Notes to the financial statement

1 General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 8 Waldram Park Road, LEWISHAM, London, SE23 2PN, England.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities, and investment properties measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

3 Accounting Policies (continued)

Incoming resources (continued)

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates

- Expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings 2% reducing balance on Freehold building;

Freehold land, 0%;

Fixtures, fittings and equipment - 10% reducing balance.

3 Accounting Policies (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings 2%
Fixtures, furniture and fittings 10%
Freehold land 0%

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount of receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting Policies (continued)**Financial instruments (continued)**

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4 Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
General donations	0	19,281	0	1,146
GiftAid donations	0	287	0	304
Income tax repaid				
on Gift Aid donations	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,919</u>
	0	19,568		

5 Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income from charitable activities				
type 1	0	2,366	0	4,985

6 Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from investment properties	0	20,160	0	16,453
Bank interest receivable type 1	<u>0</u>	<u>335</u>	<u>0</u>	<u>231</u>
	0	20,495	0	16,684

7 Other income

Unrestricted Funds £ 0	Total Funds 2025 £ 0	Unrestricted Funds £ 0	Total Funds 2024 £ 0
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Other income type

8 Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies				
Donations	0	1,100	0	2,000
Costs of raising donations and legacies				
Other type 1	0	0	0	0
	0			2,000

9 investment management costs

1,100 0

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Administration of investments	0	11,715	0	16,529
Property repairs and maintenance charges	0	0	0	0
		11,715	0	16,529

10 Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Support costs	0	15,904	0	4,958

11 Expenditure on charitable activities by activity type

	Support costs £	Total Funds 2025 £	Support cost £	Total Funds 2024 £
Governance costs	15,904	15,904		4,958

12 Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	459	476

13 Staff costs

The average head count of employees during the year was Nil (2024; Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14 Trustee remuneration and expenses

During the year of this account, no trustee received any remuneration.

15 Tangible Axed assets

	Freehold property £	Fixtures and fitting £	Total £
Cost			
At 1 April 2024 and 31 March 2025	79,570	1,732	81,302
Depreciation			
At 1 April 2024 and 31 March 2025	36,625	1,433	38,058
Charge for the year	429	30	459
At 31 March 2025	37,054	1,463	38,516
Carrying amount			
At 31 March 2025	42,516	269	42,785
At 31 March 2024	42,945	299	43,244

17 Creditors: amounts falling due within one year

	2025	2024
Accruals and deferred income	0	1,350
Other creditors - deposit	1,800	0
	<u>1,800</u>	<u>1,350</u>

18 Analysis of charitable funds

	At 01 April 2024		Gains and Expenditure losses		At 31 March 2025
	£	£	£	£	£
General funds	74,857	42,429	-28,719	0	88,567

	At 01 April 2023		Gains and Expenditure losses		At 31 March 2024
	£	£	£	£	£
General funds	71,782	27,039	-23,964	0	74,857

LEWISHAM POLISH CENTRE

England & Wales - Charity number 264998

Accounts

LEWISHAM POLISH CENTRE

CHARITY NUMBER: 264998

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

LEWISHAM POLISH CENTRE

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report	1
Independent examiner's report to	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6

LEWISHAM POLISH CENTRE

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024

Reference and administrative details

Registered charity name LEWISHAM POLISH CENTRE

Charity registration number 264998

Principal office 8 Waldram Park Road
LEWIS HAM
London
SE23 2PN

The trustees

Remiguisz Szarama
Agnieszka Lokaj
Tomasz Zarzycki

The trustees wish to state that Mrs Danuta Kwasny ceased to serve from 22nd May 2021 by reason of death

Accountants

Dottax Ltd

Structure, governance and management

The charity is governed by its Declaration of Trust dated 20 November 1972.

Objectives and activities

The main object of the charity is to help people of Polish origin to adjust to life in London, help those of old age, sick or disabled, help in gaining better education and maintaining usage of Polish language, relieve the poverty amongst the beneficiaries and cultivate Roman Catholic faith.

Achievements and performance

During the year under review, the charity undertook periodical meetings and fund-raising events in accordance with its objectives. Following the crises in Ukraine, the charity has also risen to the challenges posed, as the Polish nation has become a home to many refugees from Ukraine.

LEWISHAM POLISH CENTRE

Trustees' Annual Report (continued)

Year ended 31 March 2024

Financial review

Total incoming resources amounted to £27,039 (2023: £59,574).

The charity is carrying a surplus of unrestricted funds of £71,782.00 for the current year.

The Lewisham Polish Centre supplies the Local Polish Catholic Mission Lewisham, with a flat for the priest's accommodation. The nominal cost of renting such flat would be £12,000 per annum.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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, of the charity for that period.

In preparing these financial statements, the trustees are required to:

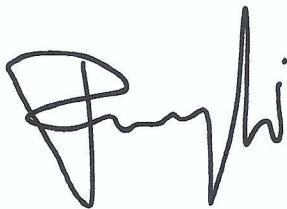
- 1 select suitable accounting policies and then apply them consistently;
- 2 observe the methods and principles in the applicable Charities SORP;
- 3 make judgments and accounting estimates that are reasonable and prudent;
- 4 state whether applicable UK Accounting Standards have been followed, subject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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of

the Trust Deed. 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.

The trustee

Tomasz Zarzycki
Honorary Treasurer



LEWISHAM POLISH CENTRE

Independent Examiner's Report to the Trustees of LEWISHAM POLISH CENTRE

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of LEWISHAM POLISH CENTRE ('the charity') for the year ended 31 March 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 Act').

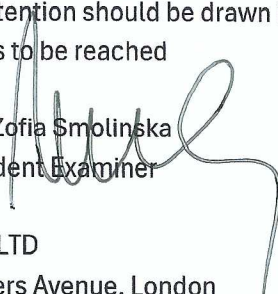
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 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 accounts to be reached


Urszula Zofia Smolinska
Independent Examiner

DOTTAX LTD
25 Danvers Avenue, London
England, SW11 1AU

LEWISHAM POLISH CENTRE

Statement of Financial Activities

Year ended 31 March 2024

	Note	2024		2023
		Unrestricted funds	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	0	5,369	51,746
Charitable activities	5	0	4,985	0
Investment income	6	0	16,684	8,008
Other income	7	0	0	0
Total income		0	27,039	59,754
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and investment management costs	8	0	2,000	195
	9	0	16,529	15,811
Expenditure on charitable activities	10,11	0	4,958	1,350
Other expenditure —Help Ukraine	12	0	0	99,567
Depreciation of tangible fixed assets		0	478	478
Total expenditure		0	23,964	117,401
Net income		0	3,074	-57,647
Other recognised gains and losses				
Other gains/(losses) user defined 1		0	0	0
Net movement in funds		0	3,074	-57,647
Reconciliation of funds				
Total funds brought forward		71,782	71,782	129,429
Total funds carried forward		71,782	74,857	71,782

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

The notes on pages 6 to 12 form part of these financial statements.

LEWISHAM POLISH CENTRE

Statement of Financial Position

31 March 2024

	Note	2024	2023
		£	£
Fixed assets	16	43,244	43,719
Tangible fixed assets			
Current assets			
Cash at bank and in hand		32,963	29,413
Creditors: amounts falling due within one year	17	1,350	1,350
Net current assets		74,857	71,782
Total assets less current liabilities			
Net assets		74,857	71,782
Funds of the charity			
Unrestricted funds	18	74,857	71,782
Total charity funds		74,857	71,782

These financial statements were approved by the board of trustees and authorised for issue on .21 December 2024, and are signed on behalf of the board by:

Agnieszka Lokaj
Chairperson



The notes on pages 6 to 12 form part of these financial statements.

1 General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 8 Waldram Park Road, LEWISHAM, London, SE23 2PN, England.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011

3 Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3 Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- 1 income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- 2 legacy income is recognised when receipt is probable and entitlement is established.
- 3 income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 4 income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates

- 1 expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- 2 expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- 3 other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows: Land and buildings 2% reducing balance on Freehold building; Freehold land, 0%; Fixtures, fittings and equipment - 10% reducing balance.

3 Accounting Policies (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	2%
Fixtures, furniture and fittings	10%
Freehold land	0%

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash intflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

LEWISHAM POLISH CENTRE

Notes to the Financial Statements (continued)

Year ended 31 March 2024

3 Accounting policies (continued)

Financial instruments (continued)

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4 Donations and legacies

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Donations				
General donations	0	1,146	0	3,425
Gift Aid donations	0	304	0	790
Income tax repaid on Gift Aid donations	0	3,919	0	0
HelpUkraine Appeal	0	0	0	47,531
	<u>0</u>	<u>5,369</u>	<u>0</u>	<u>51,746</u>

5 Charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Other income from charitable activities type 1	0	4,985	0	0

6 Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Income from investment properties	0	16,453	0	7,920
Bank interest receivable type 1	0	231	0	88
	<u>0</u>	<u>16,684</u>	<u>0</u>	<u>8,008</u>

Notes to the Financial Statements (continued)

Year ended 31 March 2024

7 Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Other income type	0	0	0	0

8 Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Costs of raising donations and legacies				
Donations	0	2,000	0	195
Costs of raising donations and legacies				
Other type 1	0	0	0	0
	0	2,000	0	195

9 investment management costs

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Administration of investments	0	16,529	0	4,769
Property repairs and maintenance charges	0	0	0	11,042
	0	16,529	0	15,811

10 Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Support costs	0	4,958	0	1,350

11 Expenditure on charitable activities by activity type

	Supportcosts	Total Funds 2024	Total Funds 2023
	£	£	£
Governance costs	4,958	4,958	1,350

12 Other expenditure - Help Ukraine Appeal

	Total Funds 2024	Total Funds 2023
	£	£
Other expenditure —HelpUkraine Appeal	0	99,567

Notes to the Financial Statements (contindedj)

Year ended 31 March 2024

13 Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>476</u>	<u>478</u>

14 Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15 Trustee remuneration and expenses

During the year of this account, no trustee received any remuneration.

16 Tangible Axed assets

	Freehold property £	Fixtures and fitting £	Total £
Cost			
At 1 April 2023 and 31 March 2024	<u>79,570</u>	<u>1,732</u>	<u>81,302</u>
Depreciation			
At 1 April 2023 and 31 March 2024	36,187	1,395	37,583
Charge for the year	438	37	476
At 31 March 2024	<u>36,625</u>	<u>1,433</u>	<u>38,058</u>
Carrying amount			
At 31 March 2024	<u>42,945</u>	<u>299</u>	<u>43,244</u>
At 31 March 2023	<u>43,383</u>	<u>337</u>	<u>43,719</u>

17 Creditors: amounts falling due within one year

	2024	2023
Accruals and deferred income	1,350	1,350
Other creditors - desc in a/cs	0	0
	<u>1,350</u>	<u>1,350</u>

LEWISHAM POLISH CENTRE

Notes to the Financial Statements (continued)

Year ended 31 March 2024

18 Analysis of charitable funds

	At 01 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	<u>71782.22</u>	<u>27,039</u>	<u>-23,964</u>	<u>0</u>	<u>74,857</u>

	At 01 April 2022	Income	Expenditure	Gains and losses	At 31 March 2023
	£	£	£	£	£
General funds	<u>129429</u>	<u>59,754</u>	<u>-117,401</u>	<u>0</u>	<u>71782.22</u>

LEWISHAM POLISH CENTRE

England & Wales - Charity number 264998

Accounts

LEWISHAM POLISH CENTRE

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023

Reference and administrative details

Registered charity name	LEWISHAM POLISH CENTRE
Charity registration number	264998
Principal office	8 Waldram Park Road LEWIS HAM London SE23 2PN

The trustees

Remiguisz Szarama
Agnieszka Lokaj
Tomasz Zarzycki

The trustees wish to state that Mrs Danuta Kwasny ceased to serve from 22nd May 2021 by reason of death

Accountants

Dottax Ltd

Structure, governance and management

The charity is governed by its Declaration of Trust dated 20 November 1972.

Objectives and activities

The main object of the charity is to help people of Polish origin to adjust to life in London, help those of old age, sick or disabled, help in gaining better education and maintaining usage of Polish language, relieve the poverty amongst the beneficiaries and cultivate Roman Catholic faith.

Achievements and performance

During the year under review, the charity undertook periodical meetings and fund-raising events in accordance with its objectives. Following the crises in Ukraine, the charity has also risen to the challenges posed, as the Polish nation has become a home to many refugees from Ukraine.

LEWISHAM POLISH CENTRE

Trustees' Annual Report (continued)

Year ended 31 March 2023

Financial review

Total incoming resources amounted to £59,574 (2022: £92,090.)

The charity is carrying a surplus of unrestricted funds of £129,429.00 for the current year.

The Lewisham Polish Centre supplies the Local Polish Catholic Mission Lewisham, with a flat for the priest's accommodation. The nominal cost of renting such flat would be £12,000 per annum.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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, of the charity for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of

the Trust Deed. 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.

The trustee



Tomasz Zarzycki
Honorary Treasurer

LEWISHAM POLISH CENTRE

Statement of Financial Activities

Year ended 31 March 2023

		2023		2022
		Unrestricted funds	Total funds £	Total funds £
	Note			
Income and endowments				
Donations and legacies	4	0	51,746	84,029
Charitable activities	5	0	0	400
Investment income	6	0	8,008	7,662
Other income	7	0	0	0
Total income		<u>0</u>	<u>59,754</u>	<u>92,091</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and l	8	0	195	542
investment management costs	9	0	15,811	15,751
Expenditure on charitable activitie	10,11	0	1,350	1,382
Other expenditure —Help Ukraine	12	0	99,567	15,706
Depreciation of tangible fixed assets		0	478	
Total expenditure		<u>0</u>	<u>117,400</u>	<u>33,381</u>
Net income		<u>0</u>	<u>-57,646</u>	<u>58,710</u>
Other recognised gains and losses				
Other gains/(losses) user defined 1		0	0	0
Net movement in funds		<u>0</u>	<u>-57,646</u>	<u>58,710</u>
Reconciliation of funds				
Total funds brought forward		<u>129,429</u>	<u>129,429</u>	<u>70,719</u>
Total funds carried forward		<u>129,429</u>	<u>71,783</u>	<u>129,429</u>

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

The notes on pages 6 to 12 form part of these financial statements.

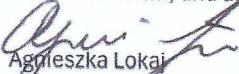
LEWISHAM POLISH CENTRE

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	16	43,719	44,195
Current assets			
Cash at bank and in hand		29,414	86,686
Creditors: amounts falling due within one year	17	1,350	1,452
Net current assets		<u>71,783</u>	<u>129,429</u>
Total assets less current liabilities			
Net assets		<u>71,783</u>	<u>129,429</u>
Funds of the charity			
Unrestricted funds	18	71,783	129,429
Total charity funds		<u>71,783</u>	<u>129,429</u>

These financial statements were approved by the board of trustees and authorised for issue on 23/05/2024 and are signed on behalf of the board by:


Agnieszka Lokaj
Chairperson

The notes on pages 6 to 12 form part of these financial statements.

LEWISHAM POLISH CENTRE

Notes to the Financial Statements

Year ended 31 March 2023

1 General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 8 Waldram Park Road, LEWISHAM, London, SE23 2PN, England.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011

3 Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3 Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- 1 income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- 2 legacy income is recognised when receipt is probable and entitlement is established.
- 3 income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 4 income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates

- 1 expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- 2 expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- 3 other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows: Land and buildings 2% reducing balance on Freehold building; Freehold land, 0%; Fixtures, fittings and equipment - 10% reducing balance.

3 Accounting Policies (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	2%
Fixtures, furniture and fittings	10%
Freehold land	0%

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

LEWISHAM POLISH CENTRE

Notes to the Financial Statements (continued)

Year ended 31 March 2023

3 Accounting policies (continued)

Financial instruments (continued)

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate accounting policy.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4 Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
General donations	0	3,425	0	3,217
Gift Aid donations	0	790	0	420
Income tax repaid on Gift Aid donations	0	0	0	43
Help Ukraine Appeal	0	47,531	0	80,349
	<u>0</u>	<u>51,746</u>	<u>0</u>	<u>84,029</u>

5 Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income from charitable activities type 1	0	0	0	400

6 Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from investment properties	0	7,920	0	7,660
Bank interest receivable type 1	0	88	0	2
	<u>0</u>	<u>8,008</u>	<u>0</u>	<u>7,662</u>

LEWISHAM POLISH CENTRE

Notes to the Financial Statements (continued)

Year ended 31 March 2023

7 Other income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Other income type	0	0	0	0

8 Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of raising donations and legacies Donations	0	195	0	55
Costs of raising donations and legacies Other type 1	0	0	0	487
	0	195	0	542

9 Investment management costs

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Administration of investments	0	4,769	0	2,184
Property repairs and maintenance charges	0	11,042	0	13,567
	0	15,811	0	15,751

10 Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Support costs	0	1,350	0	1,382

11 Expenditure on charitable activities by activity type

	Support costs	Total Funds 2023	Total Funds 2022
	£	£	£
Governance costs	1,350	1,350	1,382

12 Other expenditure - Help Ukraine Appeal

	Total Funds 2023	Total Funds 2022
	£	£
Other expenditure —HelpUkraine Appeal	99,567	15,706

LEWISHAM POLISH CENTRE**Notes to the Financial Statements (contindedj)****Year ended 31 March 2023**

13 Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>476</u>	<u>488</u>

14 Staff costs

The average head count of employees during the year was Nil (2022; Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15 Trustee remuneration and expenses

During the year of this account, no trustee received any remuneration.

16 Tangible Axed assets

	Freehold property £	Fixtures and fitting £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>79,570</u>	<u>1,732</u>	<u>81,302</u>
Depreciation			
At 1 April 2022	35,749	1,358	37,107
Charge for the year	<u>438</u>	<u>37</u>	<u>476</u>
At 31 March 2023	<u>36,187</u>	<u>1,395</u>	<u>37,583</u>
Carrying amount			
At 31 March 2023	<u>43,383</u>	<u>337</u>	<u>43,719</u>
At 31 March 2022	<u>43,821</u>	<u>374</u>	<u>44,195</u>

17 Creditors: amounts falling due within one year

	2023	2022
Accruals and deferred income	1,350	1,381
Other creditors - desc in a/cs	<u>0</u>	<u>71</u>
	<u>1,350</u>	<u>1,452</u>

LEWISHAM POLISH CENTRE

Notes to the Financial Statements (continued)

Year ended 31 March 2023

18 Analysis of charitable funds

	At 01 April 2022	Income £	Expenditure £	Gains and losses £	At 31 March 2023 £
General funds	<u>129429</u>	<u>59,754</u>	<u>-117,400</u>	<u>0</u>	<u>71,783</u>

	At 01 April 2021	Income £	Expenditure £	Gains and losses £	At 31 March 2022 £
General funds	<u>70719</u>	<u>92,091</u>	<u>-33,381</u>	<u>0</u>	<u>129429</u>

LEWISHAM POLISH CENTRE

Independent Examiner's Report to the Trustees of LEWISHAM POLISH CENTRE

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of LEWISHAM POLISH CENTRE ('the charity') for the year ended 31 March 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 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 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 accounts to be reached

Urszula Zofia Smolinska
Independent Examiner

DOTTAX LTD
25 Danvers Avenue, London
England, SW11 1AU

LEWISHAM POLISH CENTRE

England & Wales - Charity number 264998

Accounts

LEWISHAM POLISH CENTRE

CHARITY NUMBER: 264998

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 MARCH 2022**

**JOSHUA EFUE & CO.
Chartered Certified Accountants
Unit 16
Brockley Cross Business Centre
96 Endwell Road
LONDON
SE4 2PD**

LEWISHAM POLISH CENTRE

Financial Statements

Year ended 31 March 2022

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6

LEWISHAM POLISH CENTRE

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	LEWISHAM POLISH CENTRE
Charity registration number	264998
Principal office	8 Waldram Park Road LEWISHAM London SE23 2PN

The trustees

Dr Pawel Dokurno
Remiguisz Szarama
Agnieszka Lokaj
Mrs. Danuta Kwasny
Tomasz Zarzycki

The trustees wish to state that Mrs Danuta Kwasny ceased to serve from 22nd May 2021 by reason of death.

Accountants

Joshua Efue & Co. Chartered Certified Accountants

Structure, governance and management

The charity is governed by its Declaration of Trust dated 20 November 1972.

Objectives and activities

The main object of the charity is to help people of Polish origin to adjust to life in London, help those of old age, sick or disabled, help in gaining better education and maintaining usage of Polish language, relieve the poverty amongst the beneficiaries and cultivate Roman Catholic faith.

Achievements and performance

During the year under review, the charity undertook periodical meetings and fund-raising events in accordance with its objectives. Following the crises in Ukraine, the charity has also risen to the challenges posed, as the Polish nation has become a home to many refugees from Ukraine.

LEWISHAM POLISH CENTRE

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Financial review

Total incoming resources amounted to £92,091 (2021: £20,751). The surplus of income for the year is £29,361. The charity is carrying a surplus of unrestricted funds of £70,719.00 for the current year.

The Lewisham Polish Centre supplies the Local Polish Catholic Mission Lewisham, with a flat for the priest's accommodation. The nominal cost of renting such flat would be £12,000 per annum.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

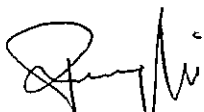
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 21 November 2022 and signed on behalf of the board of trustees by:



Tomasz Zarzycki
Honorary Treasurer

LEWISHAM POLISH CENTRE

Independent Examiner's Report to the Trustees of LEWISHAM POLISH CENTRE

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of LEWISHAM POLISH CENTRE ('the charity') for the year ended 31 March 2022.

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 Act').

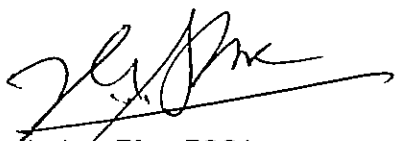
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 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 accounts to be reached.



Joshua Efue, FCCA.
Independent Examiner

Joshua Efue & Co.
Chartered Certified Accountants
Unit 16, Brockley Cross Business Centre
96 Endwell Road
LONDON SE4 2PD

LEWISHAM POLISH CENTRE

Statement of Financial Activities

Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	–	84,029	3,083
Charitable activities	5	–	400	10,000
Investment income	6	–	7,662	7,468
Other income	7	–	–	200
Total income		<u>–</u>	<u>92,091</u>	<u>20,751</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	–	542	1,152
Investment management costs	9	–	15,751	9,377
Expenditure on charitable activities	10,11	–	1,382	281
Other expenditure - Help Ukraine Appeal	12	–	15,706	–
Total expenditure		<u>–</u>	<u>33,381</u>	<u>10,810</u>
Net income		<u>–</u>	<u>58,710</u>	<u>9,941</u>
Other recognised gains and losses				
Other gains/(losses) user defined 1		–	–	9,478
Net movement in funds		–	58,710	19,419
Reconciliation of funds				
Total funds brought forward		70,719	70,719	51,300
Total funds carried forward		<u>70,719</u>	<u>70,719</u>	<u>70,719</u>

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

The notes on pages 6 to 12 form part of these financial statements.

LEWISHAM POLISH CENTRE

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	16	44,195	44,683
Current assets			
Cash at bank and in hand		86,686	26,388
Creditors: amounts falling due within one year	17	<u>1,452</u>	<u>352</u>
Net current assets		<u>85,234</u>	<u>26,036</u>
Total assets less current liabilities		<u>129,429</u>	<u>70,719</u>
Net assets		<u>129,429</u>	<u>70,719</u>
Funds of the charity			
Unrestricted funds		<u>70,719</u>	<u>70,719</u>
Total charity funds	18	<u>70,719</u>	<u>70,719</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:


Agnieszka Lokaj
Chairperson

The notes on pages 6 to 12 form part of these financial statements.

LEWISHAM POLISH CENTRE

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 8 Waldram Park Road, LEWISHAM, London, SE23 2PN, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

LEWISHAM POLISH CENTRE

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows: Land and buildings - 2% reducing

balance on Freehold building; Freehold land, 0%; Fixtures, fittings and equipment - 10% reducing balance.

LEWISHAM POLISH CENTRE

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	2%
Fixtures, furniture and fittings	10%
Freehold land	0%

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

LEWISHAM POLISH CENTRE

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
General donations	–	3,217	2,684	2,684
Gift Aid donations	–	420	170	170
Income tax repaid on Gift Aid donations	–	43	229	229
HelpUkraine Appeal	–	80,349	–	–
	<u>–</u>	<u>84,029</u>	<u>3,083</u>	<u>3,083</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income from charitable activities type 1	–	400	10,000	10,000
	<u>–</u>	<u>400</u>	<u>10,000</u>	<u>10,000</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Income from investment properties	–	7,660	7,440	7,440
Bank interest receivable type 1	–	2	28	28
	<u>–</u>	<u>7,662</u>	<u>7,468</u>	<u>7,468</u>

LEWISHAM POLISH CENTRE

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income type	—	—	200	200

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies				
- Donations	—	55	652	652
Costs of raising donations and legacies				
- Other type 1	—	487	500	500
	—	542	1,152	1,152

9. Investment management costs

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Administration of investments	—	2,184	1,868	1,868
Property repairs and maintenance charges	—	13,567	7,509	7,509
	—	15,751	9,377	9,377

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Support costs	—	1,382	281	281

11. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2022 £	Total fund 2021 £
Governance costs	1,382	1,382	281

12. Other expenditure - Help Ukraine Appeal

	Total Funds 2022 £	Total Funds 2021 £
Other expenditure - HelpUkraine Appeal	15,706	—

LEWISHAM POLISH CENTRE

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	488	500

14. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

15. Trustee remuneration and expenses

During the year of this account, no trustee received any remuneration.

16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021 and 31 March 2022	79,570	1,732	81,302
Depreciation			
At 1 April 2021	35,303	1,316	36,619
Charge for the year	446	42	488
At 31 March 2022	35,749	1,358	37,107
Carrying amount			
At 31 March 2022	43,821	374	44,195
At 31 March 2021	44,267	416	44,683

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,381	280
Other creditors - desc in a/cs	71	72
	1,452	352

LEWISHAM POLISH CENTRE

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Gains and losses £	At 31 March 2022 £
General funds	<u>70,719</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>70,719</u>

	At 1 April 2020 £	Income £	Expenditure £	Gains and losses £	At 31 March 2021 £
General funds	<u>51,300</u>	<u>20,751</u>	<u>(10,810)</u>	<u>9,478</u>	<u>70,719</u>