

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

England & Wales · Charity number 292231

## Details

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Other names	POLISH SCOUTING ASSOCIATION (UK) LTD, THE POLISH SCOUTING ASSOCIATION LIMITED, ZHP PGK
Status	Registered
Legal form	Charitable company
Company number	<a href="#">00405814</a>
Registered	1985-08-09
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address 23-31 Beavor Lane  
London  
W6 9AR

Phone 07938373842

Website [www.zhppgk.org](http://www.zhppgk.org)

## Activities

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**Objects:** TO PROMOTE THE PHYSICAL, MENTAL AND SPIRITUAL DEVELOPMENT OF POLISH YOUTH OUTSIDE OF POLAND BY SCOUTING AND GUIDING METHODS IN ACCORDANCE WITH THE PRINCIPLES AND TRADITIONS OF THE SCOUT AND GUIDE MOVEMENTS

**Activities:** Promotion of physical, mental and spiritual development of Polish youth outside of Poland by Scouting and Guiding methods and in accordance with the principles and traditions of the Scout and Guide Movements, including the fostering of Polish traditions and culture.

## Classification

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- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

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- Argentina
- Australia
- Austria
- Belgium
- Canada
- France
- Germany
- Ireland
- Netherlands
- Norway
- Scotland
- Spain
- Sweden
- United States
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£392,544	£444,925	-	-
2023-12-31	£616,629	£449,917	£3,348,448	0
2022-12-31	£340,415	£183,266	-	-
2021-12-31	£372,134	£221,778	-	-
2020-12-31	£421,762	£135,114	-	-

## Trustees

Name	Role	Appointed
<b>MAREK SZABLEWSKI</b>	Chair	2019-02-14
Adam Janczuk		2022-01-30
Alicja Tabor		2025-02-09
Beata Pawlikowska		2022-01-30
Danuta Figiel		2019-02-14
Dorota Maria Jozefa Matuszewska		2024-10-20
Dr Aleksandra Maria Mankowska		2019-02-14
Francis Peplinski		2019-02-14
Helen Sandig		2019-02-14
Joanna Sempolinska-Uzarowicz		2024-06-17
Kristina Reitmeier		2022-01-30
Krystyna Buyukardicli		2025-02-09
Magdalena Borucka		2024-06-17
Marcin Czabanski		2025-02-09
Maria Nowak		2022-11-17
Marta Weglinska		2023-06-19
Martin Gorzkowski		2025-04-19
<b>ROBERT JAN ROSPEDZIHOWSKI</b>		2015-11-22
Rev Kamil Jan Zylczynski		2025-02-09
<b>STANISLAW BERKIETA</b>		
Teresa Barbara Ciecierska		2019-02-14
Thomas Pogorzelski		2025-02-09
Zbigniew Pisanski		2025-02-09

**POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

England & Wales - Charity number 292231

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# Accounts

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**Charity Registration No. 292231**

**Company Registration No. 00405814 (England and Wales)**

**POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees** The Trustees who served during the year and since the year end were as follows:

M Szablewski (President)\*  
K J Reitmeier (Deputy President)\*  
A M Mankowska (Secretary General)\*  
S Berkietą (Treasurer General)\*  
F Peplinski (Chief Scout)\*  
D Figiel (Chief Guide)\*  
T Ciecierska (Head of Senior Scouting)\*  
J Moszumanska (representative of the Scouting Auxiliary)\* (resigned 9 February 2025)  
S Reitmeier (Regional Deputy President - Canada)\* (resigned 28 April 2025)  
A B Szwagrzak (Regional Deputy President - UK)\* (resigned 9 February 2025)  
A J Wojno (Regional Deputy President - Argentina)\* (resigned 17 June 2024)  
F Aghmalion-Konieczna (Regional Deputy President - France) (resigned 17 June 2024)  
M Nowak (Regional Deputy President - Australia)\*  
Z Pisanski (Regional Deputy President - USA)\*  
M Weglinska (Regional Deputy President - Ireland)\*  
A Mahut (Board Member)\* (resigned 9 February 2025)  
R J Rospedziowski (Board Member)\*  
A Janczuk (Board Member)\*  
J Kaczorowska (Board Member)\* (resigned 9 February 2025)  
H Sandig (Board Member)\*  
B Pawlikowski (Board Member)\*  
T Szadkowska-Lakomy (Board Member)\* (resigned 9 February 2025)  
M Borucka (Regional Deputy President - France) (appointed 17 June 2024)\*  
Rev. K Tyliszczak (Chief Chaplain) (resigned 9 February 2025)  
J Sempolinska-Uzarowicz (Regional Deputy President - Argentina) (appointed 17 June 2024)\*  
Rev. KJ Zylczynski (Chief Chaplain) (appointed 9 February 2025)\*  
A Tabor (appointed 9 February 2025)\*  
K Buyukardicli (appointed 9 February 2025)\*  
M Czabanski (appointed 9 February 2025)\*  
M Gorzkowski (appointed 28 April 2025)\*  
D Matuszewska (appointed 18 November 2024)\*  
T Pogorzelski (appointed 9 February 2025)\*

\* also Directors for the purposes of company law

**Secretary** A M Mankowska

**Charity number** 292231

**Company number** 00405814

**Principal and registered office** 23-31 Beavor Lane  
London  
W6 9AR

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# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Auditor** Kendall Wadley LLP  
Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

**Bankers** Lloyds Bank plc  
PO Box 1000  
BX1 1LT

**Solicitors** Russell Cooke  
2 Putney Hill  
London  
SW15 6AB

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# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

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

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The trustees who are also directors for the purposes of company law present their report and accounts for the year ended 31 December 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 charitable company's Memorandum and Articles of Association, the Companies Act 2006 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**

The policies adopted in furtherance of the charitable company objectives are to promote the physical, mental and spiritual development of Polish youth outside of Poland by Scouting and Guiding methods in accordance with the principles and traditions of the Scout and Guide movement.

Polish Scouting Association (International) Limited (PSA International) is the umbrella body overseeing operations in a number of countries and coordinates policy and methodology. Training, support and continuous professional development of scout and guide instructors around the world is a key role for the charitable company.

The charitable company has the following cost centres:

- Governing Council and Management Board
- International Scout Headquarters
- International Guide Headquarters
- International Senior Scouting Headquarters

#### **Public benefit**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake to provide public benefit.

#### **Achievements and performance**

A full programme of normal scouting activities was completed in all regions of PSA (International) in 2024.

##### **(a) Governance Matters**

Management Board meetings were held online monthly to facilitate the participation of Trustees living outside the UK.

The Leader of the 10th International Jamboree attended Management Board meetings from October 2023 onwards to provide a regular update on the progress of preparations for the Jamboree due to take place in the USA in the summer of 2024.

The World Advisory Council met by teleconference in December 2024. The Council focused on preparing for the Tri-annual (Electoral) General Meeting to be held February 7-9, 2025. The Council reviewed motions to be presented at the General Meeting. Additionally, the Council received and discussed updates with respect to the development of the Risk Register and progress regarding establishing potential cooperation agreements with scouting organizations in Poland. The Council also discussed a motion presented by Polish Scouting Association (UK Region) regarding moving to mediation to resolve issues surrounding enactment of a motion passed by the Tri -Annual Meeting of Members in 2015.

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024**

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The following policies /guidelines of PSA International were approved/revised during 2024:

- General Financial Management Policy
- Financial Reserve Policy
- Financial Subsidies from PSAI Policy
- Equity, Diversity and Inclusion Guidelines
- Fire Risk Policy

### **(b) Beavor House**

The Burlington House School Sixth Form continue to occupy the ground and 1st floors of Beavor House in line with the existing 15-year lease agreement. During term time the school also uses part of PSA International's premises on the 2nd floor of Beavor House under a separate licence agreement. The Trustees are in discussion with the Tenant on matters which may result in a change to the contractual agreement and may require increased fees for legal or expert advice.

An independent Fire Risk Assessment of the Premises was completed in February 2024. PSA International Fire Risk Policy for the building was reviewed, updated and approved by the Board in May 2024.

A planned programme of major repairs and maintenance works to the property was completed during the year. Due to unforeseen structural deterioration, the works were completed with a three-week schedule overrun and a 5% excess to budget.

### **(c) Scouting Programmes and Other Activities:**

· The pinnacle of the Association's 2024 activities was the 10th World Jamboree which took place in the United States at Camp Raven Knob, North Carolina United States, which was attended by over 1,150 participants from every country where the Association is active. The Jamboree also hosted Polish scout delegations from Poland, Lithuania, Latvia, Sweden and Ukraine.

· The President of the Polish Scouting Association as well as members of the Association attended various events commemorating the 80th anniversary of the Battle of Monte Cassino as well as the Warsaw Uprising. Attendees included descendants of the original participants in these historic actions.

· Polish Scouting Association (Ireland) reached a significant milestone allowing the creation of separate Boy Scout and Girl Guide commissions consisting of 3 districts each.

· The Scout, Guide and Senior Scouts HQ teams continue to actively support the work of new units, mostly in territories where there is no formal PSA International Structure - these include Spain, Belgium, Austria and Germany. A new unit in Hungary was established in 2024.

· The History and Archives Committee continued its work of digitising PSA's archive documents, responding to archive information requests, publishing articles and brochures based on archival material. To date over 60% of documents have been digitised. Members of this committee are members of the editorial board for a planned publication, "Atlas of Polish Scouting 1918-2018". The publication is a joint task with Poland's Institute of National Remembrance. During 2024 most of the planned texts were completed and reviewed and photographs and illustrations identified.

· The Association's publication "Ognisko" was revived after a two-year hiatus with 4 issues published in 2024. The Association's Facebook page "ZHP Swiat" has been active since 2017 and currently has 19,000 followers.

· PSAI uniform badge to be worn by all members on their uniforms was approved and distributed to members.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

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### Financial review

In the year expenditure exceeded income by £32,981 (2023 – income exceeded expenditure by £231,712). This was due to planned, major repair and maintenance work on the Charity's Headquarters Building.

The shortfall was absorbed by the fund balance brought forward giving a total fund balance on 31 December 2024 of £3,315,467 (2023 - £3,348,448).

Of the total unrestricted reserves of £2,138,832 (2023 - £2,559,747), £1,699,552 (2023 - £1,683,709) is in connection with the tangible fixed assets and investment property held by the charity and can only be realised upon a sale of the same which leaves free reserves of £439,280 (2023 - £876,038) for use in the general activities of the charity.

It is currently the policy of the charitable company to maintain free reserves in unrestricted funds which have not been designated for a specific use, at a level approaching four years base operating expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in income they will be able to continue the charitable company's current activities whilst resolving any issues arising from such a decline. It will also permit the charitable company to carry out basic maintenance work on its freehold property as required. The level of reserves has been maintained throughout the year.

In 2022 the Company signed a Co-operation Agreement with Związek Harcerstwa Rzeczypospolitej (ZHR) acting as agent for the National Freedom Institute, implementing a Polish Government program "Support for the development of scouting organisations 2018-2030", known by its acronym ROHIS. Under this agreement, the Company received financial support under two categories: Leadership training and programme execution; Institutional support.

The restricted funds granted amounted to £123,361 (2023 - £95,088) and formal reconciliation of expenditure was verified by the Agent in accordance with the Co-operation Agreement.

### Risk management

There were no reportable incidents in 2024 nor have there been any up to the report date.

In 2022 the Company appointed a Risk Manager to review risk management processes in all areas of the Company and to create a formal Risk Register. This work is still ongoing.

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

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

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#### **Future Plans**

The Association's plans include:

- Completion of the risk register and associated monitoring procedures,
- Enacting the resolutions and recommendations made at the Tri-annual (Electoral) General Meeting,
- Establishing and implementing strategic priorities for the 2025-2028 term,
- Continued repair and maintenance of Beavor House in accordance with the 5 year plan,
- Continued digitalization of historic documents held in London,
- Work on the map sections for the "Atlas" and on the Polish English translation,
- Preparation for the 80th anniversary of the formalisation of the Polish Scouting Association's operations outside Poland.

#### **Update on Activities in 2025**

The Association held its Tri-annual (Electoral) General Meeting on February 7-9, 2025. This was the first in person Tri-Annual General Meeting held since the start of the Covid 19 Pandemic. 147 members attended.

Members of the Association attended the World Thinking Day celebrations held in February 2025 at the Presidential Palace in Warsaw as well as the conclusion of the year long program commemorating the 20th anniversary of the nomination of Blessed Rev. Stefan Wincenty Frelichowski as the Patron of Polish Scouting.

In July 2025, the President of Poland honoured the current and immediately preceding Presidents of the Association with the Knight's Cross of the Order of Polonia Restituta.

#### **Structure, governance and management**

The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 8 March 1946 and as amended by special resolutions dated 9 May 1985, 6 February 2004, 17 November 2012, 29 August 2013 and 28 January 2022. The charitable company registered with the Charity Commission on 9 August 1985.

The legal and administrative page gives details of the charity's principal officers and advisors.

None of the Trustees has any beneficial interest in the Company. All the Trustees are members of the company and as all members, guarantee to contribute £1 in the event of a winding up.

The charitable company is managed by the Management Board who are elected at an Annual General Meeting and whose tenure lasts 3 years. The last elections took place on 8 February 2025 and elected 23 members.

- The President
- Deputy President
- 6 x Regional Deputy Presidents
- Chief Scout
- Chief Guide
- Head of Senior Scouting
- Representative of the Scouting Auxiliary
- Secretary General
- Treasurer General
- Chief Chaplain
- 7x Members

The Management Board is the executive body running the day-to-day activities of the charitable company.

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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A World Council consisting of the Management Board, 10 members elected at the Tri- Annual General Meeting and the Regional Heads of Scouts, Guides and Seniors meets periodically. The World Council acts as an advisory body, making recommendation to the Management Board on policy, procedure and programming.

### **Investment policy**

The trustees have considered the most appropriate policy for investing funds and have found that a combination of interest-bearing bank accounts and rental income from part of the property meets their requirement to generate both income and capital growth.

### **Related parties**

Formally none. Polish Scouting Association (UK Region) Ltd operates as a stand-alone charitable company but is a member of the Association represented by Polish Scouting Association (International) Limited.

Similarly Polish Scouting Organization – ZHP Inc. in the United States and similar “not for profit organisations in Argentina, Australia, Austria, Belgium, Canada, France, Germany and Ireland are members of the Association.

### **Auditor**

The auditor, Kendall Wadley LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

### **Disclosure of information to auditor**

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the Management Board and Trustees

**Ms A M Mankowska**

(Company Secretary, Trustee)

Dated: 15 September 2025

**M Szablewski**

(Chairman, Trustee)

Dated:15 September 2025

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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

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

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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#### Opinion

We have audited the financial statements of Polish Scouting Association (International) Limited (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride or fraud is made
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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#### **Audit responses to risks identified**

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

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

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

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

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

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

15 September 2025

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

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

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
		2024	2024	2024	2024	2023	2023	2023	2023
	Notes	£	£	£	£	£	£	£	£
<b>Income from:</b>									
Donations	3	977	-	123,361	124,338	255,801	-	95,088	350,889
Charitable activities	4	26,386	-	-	26,386	28,720	-	-	28,720
Investments	5	241,820	-	-	241,820	237,020	-	-	237,020
<b>Total income</b>		<u>269,183</u>	<u>-</u>	<u>123,361</u>	<u>392,544</u>	<u>521,541</u>	<u>-</u>	<u>95,088</u>	<u>616,629</u>
<b>Expenditure on:</b>									
Raising funds	6	2,555	-	-	2,555	3,338	-	-	3,338
Charitable activities	7	300,179	21,208	120,983	442,370	349,467	-	97,112	446,579
<b>Total expenditure</b>		<u>302,734</u>	<u>21,208</u>	<u>120,983</u>	<u>444,925</u>	<u>352,805</u>	<u>-</u>	<u>97,112</u>	<u>449,917</u>
Net gains on investments	14	19,400	-	-	19,400	65,000	-	-	65,000
<b>Net (expenditure) / income</b>		<u>(14,151)</u>	<u>(21,208)</u>	<u>2,378</u>	<u>(32,981)</u>	<u>233,736</u>	<u>-</u>	<u>(2,024)</u>	<u>231,712</u>
Transfers between funds		(406,764)	406,142	622	-	(646,008)	788,424	(142,416)	-
<b>Net movement in funds</b>		<u>(420,915)</u>	<u>384,934</u>	<u>3,000</u>	<u>(32,981)</u>	<u>(412,272)</u>	<u>788,424</u>	<u>(144,440)</u>	<u>231,712</u>
Fund balances at 1 January 2024		2,559,747	788,424	277	3,348,448	2,972,019	-	144,717	3,116,736
<b>Fund balances at 31 December 2024</b>		<u><u>2,138,832</u></u>	<u><u>1,173,358</u></u>	<u><u>3,277</u></u>	<u><u>3,315,467</u></u>	<u><u>2,559,747</u></u>	<u><u>788,424</u></u>	<u><u>277</u></u>	<u><u>3,348,448</u></u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	15		1,193,510		812,133
Investment properties	16		1,679,400		1,660,000
			<u>2,872,910</u>		<u>2,472,133</u>
<b>Current assets</b>					
Debtors	17	233,603		244,878	
Investments	18	153,109		100,000	
Cash at bank and in hand		180,296		619,608	
			<u>567,008</u>	<u>964,486</u>	
<b>Creditors: amounts falling due within one year</b>	19	(39,880)		(3,600)	
Net current assets			<u>527,128</u>	<u>960,886</u>	
<b>Total assets less current liabilities</b>			3,400,038		3,433,019
<b>Creditors: amounts falling due after more than one year</b>	20		(84,571)		(84,571)
<b>Net assets</b>			<u>3,315,467</u>		<u>3,348,448</u>
<b>The funds of the charity</b>					
Restricted funds	22		3,277		277
<u>Unrestricted funds</u>					
Designated funds	23	1,173,358		788,424	
General unrestricted funds		2,138,832		2,559,747	
			<u>3,312,190</u>		<u>3,348,171</u>
			<u>3,315,467</u>		<u>3,348,448</u>

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **BALANCE SHEET (CONTINUED)**

***AS AT 31 DECEMBER 2024***

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

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

The financial statements were approved by the Trustees on 15 September 2025

Ms A M Mankowska  
**(Company Secretary, Trustee)**

Mr M Szablewski  
**(Chairman, Trustee)**

**Company Registration No. 00405814**

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	28		(221,881)		(32,212)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(406,142)		(4,926)	
Aquisition of investments		(53,109)		(50,000)	
Investment income received		241,820		237,020	
<b>Net cash (used in)/generated from investing activities</b>			(217,431)		182,094
<b>Net (decrease)/increase in cash and cash equivalents</b>			(439,312)		149,882
Cash and cash equivalents at beginning of year			619,608		469,726
<b>Cash and cash equivalents at end of year</b>			180,296		619,608

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# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### 1 Accounting policies

#### Company information

Polish Scouting Association (International) Limited is a private company limited by guarantee incorporated in England and Wales (Company number: 00405814). And a charity registered with the charity commission in England and Wales (Charity number: 292231). The registered office is 23-31 Beavor Lane, London, W6 9AR.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 charitable company is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

Income is recognised when the charitable company 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 charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

#### 1.5 Expenditure

Expenditure is accounted for on an accruals basis. Liabilities are acknowledged when a legal or constructive obligation exists at the balance sheet date as a result of a past event.

Governance costs are wholly attributable to the charitable activities of the entity.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

Assets costing more than £10,000 are capitalised.

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:

Land and buildings	50 years and 12 years straight line
Fixtures, fittings & equipment	15% on net book value

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

Assets under construction are not depreciated until they are brought into use.

##### 1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

##### 1.9 Debtors

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

##### 1.10 Liabilities

Liabilities are recognised when there is no obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt amount it has received as advanced payments for goods and services it must provide.

##### 1.11 Financial instruments

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

##### 1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 2 Critical accounting estimates and judgements

In the application of the charitable company'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	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	977	-	977	718	-	718
Legacies received	-	-	-	241,485	-	241,485
Grants received	-	123,361	123,361	13,598	95,088	108,686
	<u>977</u>	<u>123,361</u>	<u>124,338</u>	<u>255,801</u>	<u>95,088</u>	<u>350,889</u>
<b>Grants receivable for core activities</b>						
ROHIS	-	123,361	123,361	-	95,088	95,088
CARITAS SUPER OMNIA EST named after Blessed Stefan Frelichowski	-	-	-	4,860	-	4,860
Covid business grant	-	-	-	8,738	-	8,738
	<u>-</u>	<u>123,361</u>	<u>123,361</u>	<u>13,598</u>	<u>95,088</u>	<u>108,686</u>

### 4 Charitable activities

	Charitable income - unrestricted funds	Charitable income - unrestricted funds
	2024	2023
	£	£
Subscriptions	26,093	28,284
Other income	293	436
	<u>26,386</u>	<u>28,720</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	231,463	226,525
Interest receivable	10,357	10,495
	<u>241,820</u>	<u>237,020</u>

### 6 Raising funds

	2024 £	2023 £
Other costs		
Costs of incidental goods sold	2,555	3,338
	<u>2,555</u>	<u>3,338</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 7 Expenditure on charitable activities

	Furtherance of scouting 2024 £	Furtherance of scouting 2023 £
<b>Direct costs</b>		
Depreciation	24,765	25,392
Rates	10,079	9,275
Insurance	5,804	5,051
Light and heat	4,643	3,497
Property repairs and maintenance	278,981	47,525
Books and publications	11,618	4,306
Telephone, website and communications	6,129	4,213
Travel	16,586	13,566
Services and administration	14,919	36,249
Conference costs and sundry expenses	46,738	44,428
	<u>420,262</u>	<u>193,502</u>
Grant funding of activities (see note 8)	16,408	248,497
<b>Share of support and governance costs (see note 9)</b>		
Governance	5,700	4,580
	<u>442,370</u>	<u>446,579</u>
<b>Analysis by fund</b>		
Unrestricted funds	300,179	349,467
Designated funds	21,208	-
Restricted funds	120,983	97,112
	<u>442,370</u>	<u>446,579</u>

### 8 Grants payable

	Furtherance of scouting 2024 £	Furtherance of scouting 2023 £
Grants to Polish communities:	<u>16,408</u>	<u>248,497</u>

Of the amount shown above £14,355 (2023: £229,199) is in connection with restricted fund activities.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 9 Support costs allocated to activities

	2024 £	2023 £
Governance costs	5,700	4,580
<b>Analysed between:</b>		
Furtherance of scouting	5,700	4,580
	<b>2024</b> £	<b>2023</b> £
<b>Governance costs comprise:</b>		
Auditor's fees: audit	3,780	3,420
Legal and professional	1,920	1,160
	5,700	4,580

### 10 Grants to Polish Communities

Grants to Polish Communities:	2024 £	2023 £
PSA (UK Region) Limited	2,817	171,425
PSA Argentina	-	13,594
PSA USA	716	22,653
PSA Australia	1,398	31,377
PSA Belgium	9,037	3,258
PSA Austria	1,225	2,598
PSA Germany	-	2,162
PSA Spain	-	1,430
PSA France	1,215	-
	16,408	248,497

### 12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year. Re-imbursed expenses incurred in the course of the conduct of charitable activities of £24,083 were paid to 5 Directors (2023: £24,056 12 directors). Expenses related to travel expenses and other costs associated with running the Charity.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 13 Employees

There were no employees during this or the prior year.

	2024 Number	2023 Number
Total	-	-

### 14 Net gains on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Revaluation of investment properties	19,400	65,000

### 15 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>			
At 1 January 2024	1,015,546	53,633	1,069,179
Additions	406,142	-	406,142
At 31 December 2024	1,421,688	53,633	1,475,321
<b>Depreciation</b>			
At 1 January 2024	227,122	29,924	257,046
Depreciation charged in the year	21,208	3,557	24,765
At 31 December 2024	248,330	33,481	281,811
<b>Carrying amount</b>			
At 31 December 2024	1,173,358	20,152	1,193,510
At 31 December 2023	788,424	23,709	812,133

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 16 Investment property

	2024 £
<b>Fair value</b>	
At 1 January 2024	1,660,000
Net gains through fair value adjustments	19,400
	<hr/>
At 31 December 2024	1,679,400
	<hr/> <hr/>

Investment property comprises that portion of the freehold land and buildings held by the charity used for rental purposes. The fair value of the investment property has been arrived at by applying the average commercial property rental yield percentage as taken from external sources. Significant movements in that percentage are accounted for through investment gains and losses.

If investment properties were stated on an historical cost basis rather than a fair value basis, the amounts would have been included as follows:

	2024 £	2023 £
Cost	547,399	547,399
Accumulated depreciation	300,046	294,163
	<hr/>	<hr/>
Carrying amount	247,353	253,236
	<hr/> <hr/>	<hr/> <hr/>

### 17 Debtors

	2024 £	2023 £
Other debtors	226,704	237,771
Prepayments and accrued income	6,899	7,107
	<hr/>	<hr/>
	233,603	244,878
	<hr/> <hr/>	<hr/> <hr/>

In accordance with the provisions of the SORP and FRS 102, rental income is accounted for evenly over the life of the lease. In rent free periods this gives rise to a notional debtor which is released to the Statement of Financial Activities over time. Other debtors of £73,373 relate to this process, of this amount £60,363 (2023 - £73,373) will be released in more than one year.

Further included among other debtors is an amount due from Polish Scouting Association (UK Region) Limited for £150,000 for which repayment has been extended to the end of 2025, a further amount is due from PSA Belgium totalling £2,046.

### 18 Current asset investments

	2024 £	2023 £
Fixed term deposit	153,109	100,000
	<hr/> <hr/>	<hr/> <hr/>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

	Notes	2024 £	2023 £
Deferred income	21	20,404	-
Accruals		19,476	3,600
		<u>39,880</u>	<u>3,600</u>

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

	2024 £	2023 £
Other creditors	84,571	84,571
	<u>84,571</u>	<u>84,571</u>

**21 Deferred income**

	2024 £	2023 £
Arising from Rent received in advance	20,404	-
	<u>20,404</u>	<u>-</u>

Deferred income relates to rent received in advance of the due date, all is released in the subsequent accounting period.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 22 Restricted funds

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

	Balance at 1 January 2023	Movement in funds			Balance at 1 January 2024	Movement in funds			Balance at 31 December 2024
		Income	Expenditure	Transfers		Income	Expenditure	Transfers	
	£	£	£	£	£	£	£	£	£
ZHR ROHIS	54,298	95,088	(96,353)	(53,033)	-	123,361	(120,983)	622	3,000
MSZ funds	90,142	-	(759)	(89,383)	-	-	-	-	-
ZHR Ukrainian Aid	277	-	-	-	277	-	-	-	277
	<u>144,717</u>	<u>95,088</u>	<u>(97,112)</u>	<u>(142,416)</u>	<u>277</u>	<u>123,361</u>	<u>(120,983)</u>	<u>622</u>	<u>3,277</u>

ZHR ROHIS - Monies were received from ZHR as agent, to assist with the costs of supporting the activities of the Polish Scouting Association (International) Limited, under the Polish Government program "Support for the development of scouting organisations 2018-2030", known by its acronym ROHIS.

Project MSZ - funds received to assist in the repair refurbishment of the headquarters building.

ZHR Ukraine - a fund for the relief of those suffering the negative effects of the war in Ukraine.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 23 Designated funds

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

	Balance at 1 January 2023	Transfers	Balance at 1 January 2024	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£	£
Land and property	-	788,424	788,424	(21,208)	406,142	1,173,358
	<u>-</u>	<u>788,424</u>	<u>788,424</u>	<u>(21,208)</u>	<u>406,142</u>	<u>1,173,358</u>
	<u>-</u>	<u>788,424</u>	<u>788,424</u>	<u>(21,208)</u>	<u>406,142</u>	<u>1,173,358</u>

The designated fund represents the net book value of the land and buildings.

During the year a transfer of £406,142 was made to reflect the additions to the land and buildings during the year.

#### 24 Financial commitments, guarantees and contingent liabilities

Financial commitments were made at the year end for £38,000 (2023: nil) these costs are payable towards expenses associated with running the AGM post year end.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 25 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2024 are represented by:							
Tangible assets	20,152	1,173,358	-	1,193,510	23,709	788,424	812,133
Investment properties	1,679,400	-	-	1,679,400	1,660,000	-	1,660,000
Current assets	523,851	-	3,277	527,128	960,609	277	960,886
Long term liabilities	(84,571)	-	-	(84,571)	-	-	(84,571)
	<u>2,138,832</u>	<u>1,173,358</u>	<u>3,277</u>	<u>3,315,467</u>	<u>2,559,747</u>	<u>788,424</u>	<u>3,348,448</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 26 Operating lease commitments

#### Lessor

At the reporting end date the charitable company had contracted with tenants for the following minimum lease payments:

	2024 £	2023 £
Within one year	175,908	151,795
Between two and five years	659,655	607,180
In over five years	-	189,744
	<u>835,563</u>	<u>948,719</u>

### 27 Related party transactions

There were no related party transactions in this or the prior year.

### 28 Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(32,981)	231,712
Adjustments for:		
Investment income recognised in statement of financial activities	(241,820)	(237,020)
Fair value gains and losses on investment properties	(19,400)	(65,000)
Depreciation and impairment of tangible fixed assets	24,765	25,392
Movements in working capital:		
Decrease in debtors	11,275	12,724
Increase/(decrease) in creditors	15,876	(20)
Increase in deferred income	20,404	-
<b>Cash absorbed by operations</b>	<u>(221,881)</u>	<u>(32,212)</u>

### 29 Analysis of changes in net funds

The charitable company had no material debt during the year.

**POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

England & Wales - Charity number 292231

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# Accounts

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**Charity Registration No. 292231**

**Company Registration No. 00405814 (England and Wales)**

**POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees** The Trustees who served during the year and since the year end were as follows:

M Szablewski (President)\*  
K J Reitmeier (Deputy President)\*  
A M Mankowska (Secretary General)\*  
S Berkietą (Treasurer General)\*  
F Peplinski (Chief Scout)\*  
D Figiel (Chief Guide)\*  
T Ciecierska (Head of Senior Scouting)\*  
J Moszumanska (representative of the Scouting Auxiliary)\*  
S Reitmeier (Regional Deputy President - Canada)\*  
A B Szwagrzak (Regional Deputy President - UK)\*  
A J Wojno (Regional Deputy President - Argentina)\* (resigned 17 June 2024)  
F Aghmalion-Konieczna (Regional Deputy President - France) (resigned 17 June 2024)  
M Nowak (Regional Deputy President - Australia)\*  
Z Pisanski (Regional Deputy President - USA)\*  
M Weglinska (Regional Deputy President - Ireland)\* (appointed 19 June 2023)  
A Mahut (Board Member)\*  
R J Rospedziowski (Board Member)\*  
A Janczuk (Board Member)\*  
J Kaczorowska (Board Member)\*  
H Sandig (Board Member)\*  
B Pawlikowski (Board Member)\*  
T Szadkowska-Lakomy (Board Member)\*  
M Borucka (Regional Deputy President - France) (appointed 17 June 2024)\*  
Rev. K Tyliczak (Chief Chaplain)  
J Sempolinska-Uzarowicz (Regional Deputy President - Argentina) (appointed 17 June 2024)\*

\* also Directors for the purposes of company law

**Secretary** A M Mankowska

**Charity number** 292231

**Company number** 00405814

**Principal and registered office** 23-31 Beavor Lane  
London  
W6 9AR

**Auditor** Kendall Wadley LLP  
Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

**Bankers** Lloyds Bank plc  
PO Box 1000  
BX1 1LT

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# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees who are also directors for the purposes of company law present their report and accounts for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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**

The policies adopted in furtherance of the charitable company objectives are to promote the physical, mental and spiritual development of Polish youth outside of Poland by Scouting and Guiding methods in accordance with the principles and traditions of the Scout and Guide movement.

Polish Scouting Association (International) Limited (PSA International) is the umbrella body overseeing operations in a number of countries and coordinates policy and methodology. Training, support and continuous professional development of scout and guide instructors around the world is a key role for the charitable company.

The charitable company has the following cost centres:

- Governing Council and Management Board
- International Scout Headquarters
- International Guide Headquarters
- International Senior Scouting Headquarters

#### **Public benefit**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake to provide public benefit.

#### **Achievements and performance**

A full programme of normal scouting activities was completed in all regions of PSA (International) in 2023.

##### **(a) Governance Matters**

Management Board meetings were held online to facilitate the participation of Trustees living outside the UK.

The Leader of the 10th International Jamboree attended Management Board meetings from October 2023 onwards to provide a regular update on the progress of preparations for the Jamboree due to take place in the USA in the summer of 2024.

The World Advisory Council met in October 2023 in Barrie, Ontario in Canada. This was the first face-to-face meeting of the Council since the Covid-19 pandemic. (all meetings from December 2019 had taken place online). The Council recommended the drafting of guidelines on Equality, Diversity and Inclusion; spiritual development; and dispute resolution. Discussions also took place about the Association's branding and publicity material.

In March 2023 R.Rospedziowski (Trustee) was elected to represent PSA (International) on the Supervisory Body of the World Polonia Council, a federation of organisations which aims to represent the common interests of the Polish communities outside of Poland. He attends their Board meetings and reports back on relevant matters.

In October 2023 the role of International Commissioner was restored and R.Rospedziowski was appointed to this role, to renew contacts with international scouting organisations.

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### (b) Beavor House

The Burlington House School Sixth Form continue to occupy the ground and 1st floors of Beavor House in line with the existing 15-year lease agreement. During term time the school also uses PSA International's premises on the 2nd floor of Beavor House under a separate licence agreement which runs through to 31st August 2024.

An independent Fire Risk Assessment of the Premises was completed in March 2023. PSA International Fire Risk Policy for the building was reviewed, updated and approved by the Board in May 2023.

A survey conducted in September 2023 at the request of Burlington House School, confirmed that there was no reinforced autoclaved aerated concrete (RAAC) present in the fabric of the Beavor House building.

Plans for the repair and renovation of the west and south elevations of the Beavor House building and replacement of all windows were drafted and submitted for approval to Hammersmith and Fulham Council. Full planning permission was granted in October 2023, but the project was delayed until 2024 for logistical reasons.

The premises on the 2nd floor, which serve as the Association's headquarters, underwent an internal facelift with the reinstatement of pictures and artefacts depicting the Association's history. Various maintenance tasks and repairs were completed in line with planned schedules. Additional, unplanned repairs resulting from roof and sewage leaks were necessary, during the reporting period.

#### (c) Scouting Programmes and Other Activities:

- The programme of events commemorating the 20th anniversary of the nomination of Blessed Fr. Stefan Wincenty Frelichowski as the Patron of Polish Scouting continued throughout 2023. The highlights were as follows:

- o February 2023: a Declaration of Gratitude was signed in Poland by a number of Polish Scouting organisations, including PSA International, and was presented to the Pope in the Vatican in May.

- o May 2023: a delegation of 32 members attended a rally in Rome, which also incorporated the 79th anniversary commemoration of the battle of Monte Cassino.

- o June 2023: a 25-person delegation participated in an event held in Poland which culminated in an international mass at the Temple of Divine Providence in Warsaw.

- o Local rallies and events were held in Canada, USA and Australia between July and December 2023 attended by members from each of these regions, as well as representatives of the Caritas Super Omnia Est Foundation from Poland, who coordinated the programme.

- o The programme was concluded in Poland in February 2024.

- PSA International supported several PSA regions in their quest for funding from Polish governmental programmes. The projects that were funded and completed in 2023 include: renovations at the Polish Youth Centre in Argentina, the Białowieża Scout Centre in Michigan, USA and the St. Briavels Scout House in Gloucestershire, UK. PSA Argentina also received grants to support social aid work for locally resident Polish persons living in extremely difficult circumstances and to organise Christmas activities for local Polish communities.

- A week-long training course for leaders and instructors was held at the Białowieża Scout Camp in Michigan, USA in August 2023, and was attended by delegates from Argentina, Australia, Austria, Belgium, Canada, Germany, Spain, UK and USA. The course was organised and financially supported by the International Scout and Guide Headquarter Councils and gave participants the opportunity to enhance their leadership skills and discuss themes and issues pertinent to the organisation as a whole and to their local groups.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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- Association members attended various events organised in Poland by NGO and international Polish diaspora organisations. These included an Education Congress organised by the Maksymilian Kolbe Institute and the VI General Meeting of the World Polonia Council – both of which were held in July 2023.
- The History and Archives Committee continued its work of digitising PSA's archive documents, responding to archive information requests, publishing articles and brochures based on archival material and collaboration with the Institute of National Remembrance in Poland, on the preparation and publication of a historical Atlas of Polish Scouting. At the request of the PSA France Region, their archives dating back to 1922 were transferred to London for safekeeping.
- The President of the Polish Scouting Association participated in formal events in Poland, the UK and USA and delegated the Deputy President to represent him at a special meeting with members in Argentina. The Chief Guide visited units, attended conferences and met members in Australia, Canada, Poland and the UK. The Chief Scout visited units in Canada, Poland and USA. The Head of Senior Scouting continued the reactivation of the organisation with several open events and teleconferences, which were well attended by members from all countries.
- The Scout, Guide and Senior Scouts HQ teams continue to actively support the work of new units, mostly in territories where there is no formal PSA International Structure - these include Spain, Belgium, Austria and Germany. A new unit in Hungary has been established in 2024.

#### Financial review

Excluding a fair value adjustment in respect of investment property of £65,000, in the year income exceeded expenditure by £166,712 (2022 - £157,149). When taking into account the fair value adjustment, the total net movement in funds was a surplus of £231,712 (2022 - £202,149).

This surplus was taken to the fund balance brought forward giving a total fund balance at 31 December 2023 of £3,348,448.

Of the total unrestricted reserves of £3,348,171 (2022 - £2,972,019), £2,472,133 (2022 - £2,283,158) is in connection with the tangible fixed assets and investment property held by the charity, these funds could only be realised upon a sale of the same which leaves free reserves of £876,038 (2022 - £688,861) for use in the general activities of the charity.

It is the policy of the charitable company to maintain free reserves in unrestricted funds which have not been designated for a specific use at a level equivalent to three years operating expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charitable company's current activities whilst resolving any issues arising from such a decline. It will also permit the charitable company to carry out maintenance work and improvements on its freehold property as required due to age. An excess of this level of reserves has been maintained throughout the year.

In 2022 the Company signed a Co-operation Agreement covering 2022-2023 with Związek Harcerstwa Rzeczypospolitej, acting as agent for the National Freedom Foundation, a Polish Government Agency. Under this agreement, the Company received financial support under two categories:

- (a) leader training and programme execution
- (b) infrastructural expenditure to run the activities across the entire Association.

The restricted funds granted amounted to £95,088 (2022 - £89,654) and formal reconciliation of expenditure was verified by the Agent in accordance with the Co-operation Agreement.

#### Risk management

There were no reportable incidents in 2023 nor have there been any up to the report date.

In 2022 the Company appointed a Risk Manager to review risk management processes in all areas of the Company and to create a formal Risk Register. This work is still ongoing.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Future Plans

The Association's plans include:

- Development of a risk register and associated monitoring procedures,
- Enactment of proposals made by the World Council Meeting,
- The 10th Worldwide Polish Scouting Jamboree to be held in the USA in August 2024,
- Participation of delegations in the 80th anniversary commemorations of significant events of World War II, including the Battle of Monte Cassino and the Warsaw Uprising,
- Planned major repairs and renovation of Beavor House,
- Continued digitalization of historic documents held in London,
- Continued work on the Atlas of Polish Scouting 1918-2018,
- Preparation for the Tri-annual (Electoral) General Meeting.

#### Update on Activities in 2024

The Association held its Jamboree in North Carolina, USA. There were 1,150 participants from 14 countries. Large, multi country delegations of scouts and guides took part in the 80th Anniversary celebrations of the Monte Cassino Battle and the Warsaw Uprising. Many of those attending were sons, daughters and grandchildren of persons who took part in these historical events.

#### Structure, governance and management

The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 8 March 1946 and as amended by special resolutions dated 9 May 1985, 6 February 2004, 17 November 2012, 29 August 2013 and 28 January 2022. The charitable company registered with the Charity Commission on 9 August 1985.

The legal and administrative page gives details of the charity's principal officers and advisors.

None of the Trustees has any beneficial interest in the Company. All of the Trustees are members of the company and as all members, guarantee to contribute £1 in the event of a winding up.

The charitable company is managed by the Management Board who are elected at an Annual General Meeting and whose tenure lasts 3 years. The last elections took place on 28 January 2022 and elected 22 members with one position of member left vacant:

The President  
Deputy President  
6 x Regional Deputy Presidents  
Chief Scout  
Chief Guide  
Head of Senior Scouting  
Representative of the Scouting Auxiliary  
Secretary General  
Treasurer General  
Chief Chaplain  
7x Members

The Management Board is the executive body running the day-to-day activities of the charitable company.

A World Council consisting of the Management Board, 10 members elected at the Annual General Meeting and the Regional Heads of Scouts, Guides and Seniors meets periodically. The World Council acts as an advisory body, making recommendation to the Management Board on policy, procedure and programming.

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **Investment policy**

The trustees have considered the most appropriate policy for investing funds and have found that a combination of interest bearing bank accounts and rental income from part of the property meets their requirement to generate both income and capital growth.

### **Related parties**

Formally none. Polish Scouting Association (UK Region) Ltd operates as a stand-alone charitable company but is a member of the Association represented by Polish Scouting Association (International) Limited.

Similarly Polish Scouting Organization – ZHP Inc. in the United States and similar “not for profit organisations in Argentina, Australia, Austria, Belgium, Canada, France, Germany and Ireland are members of the Association.

### **Auditor**

The auditor, Kendall Wadley LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

### **Disclosure of information to auditor**

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the Management Board and Trustees

**Ms A M Mankowska**

(Company Secretary, Trustee)

Dated: 24 September 2024

**M Szablewski**

(Chairman, Trustee)

Dated:24 September 2024

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2023***

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

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

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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#### Opinion

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

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride or fraud is made
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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#### **Audit responses to risks identified**

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

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

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

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

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

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

24 September 2024

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

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

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

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2023	2023	2023	2023	2022	2022	2022
Notes		£	£	£	£	£	£	£
<b><u>Income from:</u></b>								
Donations	3	255,801	-	95,088	350,889	-	97,431	97,431
Charitable activities	4	28,720	-	-	28,720	29,860	-	29,860
Investments	5	237,020	-	-	237,020	213,124	-	213,124
<b>Total income</b>		<b>521,541</b>	<b>-</b>	<b>95,088</b>	<b>616,629</b>	<b>242,984</b>	<b>97,431</b>	<b>340,415</b>
<b><u>Expenditure on:</u></b>								
Raising funds	6	3,338	-	-	3,338	17,334	-	17,334
Charitable activities	7	349,467	-	97,112	446,579	63,222	102,710	165,932
<b>Total expenditure</b>		<b>352,805</b>	<b>-</b>	<b>97,112</b>	<b>449,917</b>	<b>80,556</b>	<b>102,710</b>	<b>183,266</b>
Net gains on investments	13	65,000	-	-	65,000	45,000	-	45,000
<b>Net income/ (expenditure)</b>		<b>233,736</b>	<b>-</b>	<b>(2,024)</b>	<b>231,712</b>	<b>207,428</b>	<b>(5,279)</b>	<b>202,149</b>
Transfers between funds		(646,008)	788,424	(142,416)	-	-	-	-
<b>Net movement in funds</b>		<b>(412,272)</b>	<b>788,424</b>	<b>(144,440)</b>	<b>231,712</b>	<b>207,428</b>	<b>(5,279)</b>	<b>202,149</b>
Fund balances at 1 January 2023		2,972,019	-	144,717	3,116,736	2,764,591	149,996	2,914,587
<b>Fund balances at 31 December 2023</b>		<b>2,559,747</b>	<b>788,424</b>	<b>277</b>	<b>3,348,448</b>	<b>2,972,019</b>	<b>144,717</b>	<b>3,116,736</b>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		812,133		832,599
Investment properties	15		1,660,000		1,595,000
			<u>2,472,133</u>		<u>2,427,599</u>
<b>Current assets</b>					
Debtors	16	244,878		257,602	
Investments	17	100,000		50,000	
Cash at bank and in hand		619,608		469,726	
			<u>964,486</u>	<u>777,328</u>	
<b>Creditors: amounts falling due within one year</b>	18	(3,600)		(3,620)	
Net current assets			<u>960,886</u>	<u>773,708</u>	
<b>Total assets less current liabilities</b>			<u>3,433,019</u>	<u>3,201,307</u>	
<b>Creditors: amounts falling due after more than one year</b>	19		(84,571)		(84,571)
<b>Net assets</b>			<u><u>3,348,448</u></u>	<u><u>3,116,736</u></u>	
<b>The funds of the charity</b>					
Restricted funds	20		277		144,717
<u>Unrestricted funds</u>					
Designated funds	21	788,424		-	
General unrestricted funds		2,559,747		2,972,019	
			<u>3,348,171</u>	<u>2,972,019</u>	
			<u><u>3,348,448</u></u>	<u><u>3,116,736</u></u>	

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **BALANCE SHEET (CONTINUED)**

***AS AT 31 DECEMBER 2023***

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

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

The financial statements were approved by the Trustees on 24 September 2024

Ms A M Mankowska  
**(Company Secretary, Trustee)**

Mr M Szablewski  
**(Chairman, Trustee)**

**Company Registration No. 00405814**

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	25		(32,212)		(169,573)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(4,926)		(4,403)	
Proceeds from disposal of investments		(50,000)		(50,000)	
Investment income received		237,020		213,124	
		<u>          </u>		<u>          </u>	
<b>Net cash generated from investing activities</b>			182,094		158,721
			<u>          </u>		<u>          </u>
<b>Net increase/(decrease) in cash and cash equivalents</b>			149,882		(10,852)
Cash and cash equivalents at beginning of year			469,726		480,578
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			619,608		469,726
			<u>          </u>		<u>          </u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

##### Company information

Polish Scouting Association (International) Limited is a private company limited by guarantee incorporated in England and Wales (Company number: 00405814). And a charity registered with the charity commission in England and Wales (Charity number: 292231). The registered office is 23-31 Beavor Lane, London, W6 9AR.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 charitable company is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

Income is recognised when the charitable company 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 charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

#### 1.5 Expenditure

Expenditure is accounted for on an accruals basis. Liabilities are acknowledged when a legal or constructive obligation exists at the balance sheet date as a result of a past event.

Governance costs are wholly attributable to the charitable activities of the entity.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

Assets costing more than £10,000 are capitalised.

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:

Land and buildings	50 years and 12 years straight line
Fixtures, fittings & equipment	15% on net book value

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

Assets under construction are not depreciated until they are brought into use.

##### 1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

##### 1.9 Debtors

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

##### 1.10 Liabilities

Liabilities are recognised when there is no obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt amount it has received as advanced payments for goods and services it must provide.

##### 1.11 Financial instruments

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

##### 1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 2 Critical accounting estimates and judgements

In the application of the charitable company'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	Restricted funds	Total	Restricted funds
	2023 £	2023 £	2023 £	2022 £
Donations and gifts	718	-	718	-
Legacies received	241,485	-	241,485	-
Grants received	13,598	95,088	108,686	97,431
	<u>255,801</u>	<u>95,088</u>	<u>350,889</u>	<u>97,431</u>
<b>Grants receivable for core activities</b>				
ROHIS	-	95,088	95,088	89,711
CARITAS SUPER OMNIA EST named after Blessed Stefan Frelichowski	4,860	-	4,860	220
Covid business grant	8,738	-	8,738	-
Ukraine donations	-	-	-	7,500
	<u>13,598</u>	<u>95,088</u>	<u>108,686</u>	<u>97,431</u>

### 4 Charitable activities

	Charitable income - unrestricted funds 2023 £	Charitable income - unrestricted funds 2022 £
Subscriptions	28,284	22,393
Other income	436	7,467
	<u>28,720</u>	<u>29,860</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Rental income	226,525	212,016
Interest receivable	10,495	1,108
	<hr/>	<hr/>
	237,020	213,124
	<hr/> <hr/>	<hr/> <hr/>

### 6 Raising funds

	2023	2022
	£	£
<u>Other costs</u>		
Costs of incidental goods sold	3,338	17,334
	<hr/>	<hr/>
	3,338	17,334
	<hr/> <hr/>	<hr/> <hr/>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 7 Charitable activities

	Furtherance of scouting 2023 £	Furtherance of scouting 2022 £
Depreciation and impairment	25,392	25,789
Rates	9,275	8,334
Insurance	5,051	2,534
Light and heat	3,497	2,313
Property repairs and maintenance	47,525	46,899
Books and publications	4,306	6,633
Telephone, website and communications	4,213	6,006
Travel	13,566	19,393
Services and administration	36,249	13,293
Conference costs and sundry expenses	44,428	11,922
	<u>193,502</u>	<u>143,116</u>
Grant funding of activities (see note 8)	248,497	17,716
Share of governance costs (see note 10)	4,580	5,100
	<u>446,579</u>	<u>165,932</u>
<b>Analysis by fund</b>		
Unrestricted funds	349,467	63,222
Restricted funds	97,112	102,710
	<u>446,579</u>	<u>165,932</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 8 Grants payable

	Furtherance of scouting 2023 £	Furtherance of scouting 2022 £
Grants to Polish communities:	248,497	17,716

Of the amount shown above £229,199 (2022 - £9,272) is in connection with restricted fund activities.

Grants to Polish Communities:	2023 £	2022 £
PSA (UK Region) Limited	171,425	-
ZHR Ukrainian Aid Funds	-	7,500
PSA Argentina	13,594	1,772
PSA USA	22,653	-
PSA Australia	31,377	-
PSA Belgium	3,258	-
PSA Canada	-	8,444
PSA Austria	2,598	-
PSA Germany	2,162	-
PSA Spain	1,430	-
	<u>248,497</u>	<u>17,716</u>

### 10 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Audit fees	-	3,420	3,420	3,300
Legal and professional	-	1,160	1,160	1,800
	<u>-</u>	<u>4,580</u>	<u>4,580</u>	<u>5,100</u>
Analysed between				
Charitable activities	<u>-</u>	<u>4,580</u>	<u>4,580</u>	<u>5,100</u>

Governance costs includes payments to the auditors of £3,420 (2022- £3,300) for audit fees.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year. Re-imbursed expenses incurred in the course of the conduct of charitable activities of £24,056 were paid to 12 directors (2022: £13,070 8 directors). £19,734 related to travel expenses reclaimed, and £4,322 to reimburse a trustee who paid out a grant to Polish Scouting Argentina.

### 12 Employees

There were no employees during this or the prior year.

### 13 Net gains on investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Revaluation of investment properties	65,000	45,000

### 14 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2023	1,010,620	77,799	1,088,419
Additions	4,926	-	4,926
Disposals	-	(24,166)	(24,166)
At 31 December 2023	1,015,546	53,633	1,069,179
<b>Depreciation</b>			
At 1 January 2023	205,914	49,906	255,820
Depreciation charged in the year	21,208	4,184	25,392
Eliminated in respect of disposals	-	(24,166)	(24,166)
At 31 December 2023	227,122	29,924	257,046
<b>Carrying amount</b>			
At 31 December 2023	788,424	23,709	812,133
At 31 December 2022	804,706	27,893	832,599

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 15 Investment property

	2023 £
<b>Fair value</b>	
At 1 January 2023	1,595,000
Net gains or losses through fair value adjustments	65,000
	<hr/>
At 31 December 2023	1,660,000
	<hr/> <hr/>

Investment property comprises that portion of the freehold land and buildings held by the charity used for rental purposes. The fair value of the investment property has been arrived at by applying the average commercial property rental yield percentage as taken from external sources. Significant movements in that percentage are accounted for through investment gains and losses.

If investment properties were stated on an historical cost basis rather than a fair value basis, the amounts would have been included as follows:

	2023 £	2022 £
Cost	547,399	547,399
Accumulated depreciation	294,163	283,215
	<hr/>	<hr/>
Carrying amount	253,236	264,184
	<hr/> <hr/>	<hr/> <hr/>

#### 16 Debtors

	2023 £	2022 £
Trade debtors	-	412
Other debtors	237,771	251,080
Prepayments and accrued income	7,107	6,110
	<hr/>	<hr/>
	244,878	257,602
	<hr/> <hr/>	<hr/> <hr/>

In accordance with the provisions of the SORP and FRS 102, rental income is accounted for evenly over the life of the lease. In rent free periods this gives rise to a notional debtor which is released to the Statement of Financial Activities over time. Other debtors of £86,383 relate to this process, of this amount £73,373 (2022 - £85,152) will be released in more than one year.

Further included among other debtors is an amount due from Polish Scouting UK Ltd for £150,000 for which repayment has been extended to the end of 2025.

#### 17 Current asset investments

	2023 £	2022 £
Fixed term deposit	100,000	50,000
	<hr/> <hr/>	<hr/> <hr/>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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<b>18</b>	<b>Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
		£	£
	Accruals	3,600	3,620
		<u>          </u>	<u>          </u>
<b>19</b>	<b>Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
		£	£
	Other creditors	84,571	84,571
		<u>          </u>	<u>          </u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022		Movement in funds		Balance at 1 January 2023		Movement in funds		Balance at 31 December 2023	
	£	£	Income	Expenditure	£	£	Income	Expenditure	Transfers	£
ZHR ROHIS carried forward funds	55,034		89,654	(90,390)	54,298		-	(1,265)	(53,033)	-
MSZ funds	93,190		-	(3,048)	90,142		-	(759)	(89,383)	-
Poland Aid project in Argentina	1,772		-	(1,772)	-		-	-	-	-
ZHR Ukrainian Aid	-		7,777	(7,500)	277		-	-	-	277
ZHR ROHIS funds 2023	-		-	-	-		95,088	(95,088)	-	-
	149,996		97,431	(102,710)	144,717		95,088	(97,112)	(142,416)	277

ZHR ROHIS - Monies were received from the above, as agent, to assist with the cost of implementing the activities of the Polish Scouting Association based in London (Polish Scouting Association (International) Limited) under the project "Development of ZHR 2018-19" supported by the ROHIS program of the National Institute of Freedom.

Project MSZ - funds received to assist in the repair refurbishment of the headquarters building.

Poland Aid Project in Argentina - a programme of financial assistance to the poorest Polish families.

ZHR ROHIS funds 2023 - This was a grant from Scouting Association of the Republic of Poland to fund property maintenance.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2023	Transfers	Balance at 31 December 2023
	£	£	£
Land and property	-	788,424	788,424
	-	788,424	788,424

The designated fund represents the net book value of the land and buildings.

Transfers of £142,416 have been made from the restricted ZHR ROHIS and MSZ funds as these were fully spent on the repairs and refurbishment of the headquarters building. The remaining transfer of £646,008 represents unrestricted expenditure on the land and buildings.

**POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**22 Analysis of net assets between funds**

Fund balances at 31 December 2023 are represented by:

	Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Restricted funds		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£
Tangible assets	23,709		788,424		-		812,133		144,441		832,599	
Investment properties	1,660,000		-		-		1,660,000		-		1,595,000	
Current assets	960,609		-		277		960,886		276		773,708	
Long term liabilities	(84,571)		-		-		(84,571)		-		(84,571)	
	2,559,747		788,424		277		3,348,448		144,717		3,116,736	

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 23 Operating lease commitments

#### Lessor

At the reporting end date the charitable company had contracted with tenants for the following minimum lease payments:

	2023 £	2022 £
Within one year	151,795	151,795
Between two and five years	607,180	607,180
In over five years	189,744	341,359
	<u>948,719</u>	<u>1,100,334</u>

### 24 Related party transactions

There were no related party transactions in this or the prior year.

### 25 Cash generated from operations

	2023 £	2022 £
Surplus for the year	231,712	202,149
Adjustments for:		
Investment income recognised in statement of financial activities	(237,020)	(213,124)
Fair value gains and losses on investment properties	(65,000)	(45,000)
Depreciation and impairment of tangible fixed assets	25,392	25,789
Movements in working capital:		
Decrease/(increase) in debtors	12,724	(139,394)
(Decrease)/increase in creditors	(20)	7
<b>Cash absorbed by operations</b>	<u>(32,212)</u>	<u>(169,573)</u>

### 26 Analysis of changes in net funds

The charitable company had no debt during the year.

**POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

England & Wales - Charity number 292231

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# Accounts

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**Charity Registration No. 292231**

**Company Registration No. 00405814 (England and Wales)**

**POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	As at the date of this report the management board consists of the following Trustees :-
	M Szablewski (President)*
	K J Reitmeier (Deputy President)* (Appointed 30 January 2022)
	A M Mankowska (Secretary General)*
	S Berkieta (Treasurer General)*
	F Peplinski (Chief Scout)*
	D Figiel (Chief Guide)*
	T Ciecierska (Head of Senior Scouting)*
	M Moszumanska (representative of the Scouting Auxiliary)
	Rev. K Tyliszczak (Chief Chaplain) (Appointed 28 January 2022)
	C Dutkowski (Regional Deputy President)* (Appointed 30 January 2022, resigned 17 November 2022)
	K Kawka (Regional Deputy President)* (Appointed 30 January 2022, resigned 17 November 2022)
	S Reitmeier (Regional Deputy President)* (Appointed 30 January 2022)
	A B Szwarzak (Regional Deputy President)* (Appointed 30 January 2022)
	A J Wojno (Regional Deputy President)* (Appointed 30 January 2022)
	F Aghmalion-Konieczna (Regional Deputy President) (Appointed 30 January 2022)
	M Nowak (Regional Deputy President)* (Appointed 17 November 2022)
	Z Pisanski (Regional Deputy President)* (Appointed 17 November 2022)
	M Weglinska (Regional Deputy President)* (Appointed 19 June 2023)
	A Mahut (Board Member)* (Resigned 30 January 2022, Re-appointed 18 July 2022)
	R J Rospedziowski (Board Member)*
	A Janczuk (Board Member)* (Appointed 30 January 2022)
	J Kaczorowska (Board Member)*
	M Nalewajko (Board Member)* (Resigned 9 August 2021, Appointed 30 January 2022, Resigned 17 May 2022)
	H Sandig (Board Member)*
	B Pawlikowski (Board Member)* (Appointed 30 January 2022)
	T Szadkowska-Lakomy (Board Member)* (Appointed 30 January 2022)
	A Macheta* (Resigned 30 January 2022)

\* also Directors for the purposes of company law

**Secretary** A M Mankowska

**Charity number** 292231

**Company number** 00405814

**Principal and registered office** 23-31 Beavor Lane  
London  
W6 9AR

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# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Auditor** Kendall Wadley LLP  
Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

**Bankers** Lloyds Bank plc  
PO Box 1000  
BX1 1LT

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# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees who are also directors for the purposes of company law present their report and accounts for the year ended 31 December 2022.

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 charitable company's Memorandum and Articles of Association, the Companies Act 2006 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**

The policies adopted in furtherance of the charitable company objectives are to promote the physical, mental and spiritual development of Polish youth outside of Poland by Scouting and Guiding methods in accordance with the principles and traditions of the Scout and Guide movement.

Polish Scouting Association (International) Limited is divided into regional units which the company oversees, coordinating overall policy and methodology. Training, support and continuous professional development of scout and guide instructors around the world is a key role for the charitable company.

The charitable company has the following cost centres:

- Governing Council and Management Board
- International Scout Headquarters
- International Guide Headquarters
- International Senior Scouting Headquarters

#### **Public benefit**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake to provide public benefit.

#### **Achievements and performance**

From the beginning of 2022, Covid-19-related restrictions began to ease gradually, such that by the end of the year, normal scouting activities had resumed.

##### **(a) Governance Matters**

The triennial General Meeting took place in January 2022. The meeting was held online, because Covid-related travel restrictions were still in force at the time. The meeting was run in accordance with the General Regulations that had been approved in 2021.

A new Management Board was elected, which now includes the Chairs of PSA Regions (Argentina, Australia, Canada, France, Ireland, UK and USA). They act as Regional Deputy Presidents and Trustees of PSA International with full voting rights, but also as representatives of their respective Regions. Their inclusion on the Board allows for better communication of matters affecting the Association as a whole, as well as giving the Board better insight into the operations of each Region. Smaller independent units, such as those in Austria, Belgium, Germany and Spain continue to report directly to the Scout and Guide International Headquarters.

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022**

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The following were also approved at the General Meeting:

- new procedures for qualifications and approval of PSA International members;
- updates to the Terms of Reference for the World Advisory Council and the procedures and guidance for General Meetings;
- new regulations for the Scouting Auxiliary organisation;
- updates to the Articles of Association, to bring them in line with the Companies Act (2006); amend the objects to cover members in all the Association's territories (not just UK); new Board composition.

A new World Advisory Council, Audit Committee and Disputes Committee were also elected at the General Meeting. The Committees' composition and Chairs were ratified by the Management Board.

The Board also coopted four Associate Members, with specific assignments (liaison with scouting organisations and government / non-government (NGO) agencies in Poland; risk management and editorship of the in-house publication ('Ognisko'). It created four committees to which the following duties were delegated: Estates and Facilities (management of Beavor House); Regulations (oversight PSA regulations); History and Archives (management of PSA archives); Liaison with Poland (as described above). In September 2022, the Board also created a Small Grants Committee to review and approve any applications for grants and financial subsidies up to the value of £10K. The work of these committees and of the Associate Board Members is reported upon routinely at Board Meetings.

A new Conflicts of Interest Policy was approved by Trustees in May 2022.

Management Board meetings are mainly conducted online to facilitate the participation of Trustees based outside of the UK.

A number of Board member changes occurred following the General Meeting in January 2022, including the resignations of M. Nalewajko, K Dutkowski and K Kawka. In their places the Board appointed A Mahut, M Nowak and M Weglinska. The Board also appointed Z Pisanski into the vacant position as a Regional Deputy Chair representing the USA.

### **(B) Beavor House**

The Burlington House School – formerly known as The Moat School – continues to use the ground and 1<sup>st</sup> floors of Beavor House in line with the existing 15-year lease agreement, signed in March 2015 and which next comes under review in March 2025.

PSA International granted Burlington House School a licence under which, for an agreed fee, the school uses certain facilities of the second floor, within designated hours. PSA International and Burlington House School signed a lease, running from 1/11/2021 to 31/8/2024, for additional space relating to a Storeroom at the premises.

Full plans for the repair and renovation of the west and south elevations of the Beavor House building and replacement of all windows were prepared. However, post year-end it was agreed to delay the project until 2024 for logistical and planning reasons.

Independent Fire Risk Assessments of the Premises were completed in February 2022 and post year-end in 2023. PSA International Fire Risk Policy for the building was reviewed and approved by the Board in May 2022.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

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### (C) Scouting Programmes and Other Activities:

- A statement of support for Polish Scouts and Guides involved in the conflict in Ukraine was published in February 2022.

PSA International signed a cooperation agreement with Związek Harcerstwa Rzeczypospolitej (ZHR) in Poland, supporting humanitarian activities for Ukrainian refugees in Poland. The Board delegated a member of the Association to the ZHR Committee managing the efforts. Many units of the worldwide Polish Scouting Association organised or participated in local fundraising activities.

- In July 2022 the Board approved a programme of collaboration with the Caritas Super Omnia Est foundation to commemorate the 20th anniversary of the nomination of Blessed Fr. Stefan Wincenty Frelichowski as the Patron of Polish Scouting.

As part of this programme, rallies and events were staged in various locations including the UK in September 2022 and Argentina in December 2022 – PSA members from other Regions attended these events. Delegations of PSA members also attended events in Vilnius, Lithuania in May 2022. Post year-end delegates took part in activities in Italy and Poland. During the year other regions organised rallies and activities as part of their local programmes.

- PSA International has pro-actively supported PSA Region's efforts in winning Grants from Polish Ministerial programmes. In 2022 these included renovation projects at PSA scout bases and centres in Argentina, UK and USA and PSA Argentina's social aid work for locally resident Polish persons living in extremely difficult circumstances.
- The process of digitizing PSA's archive documents continues and is overseen by the History and Archives Committee. PSA France Region formally requested PSA International to take over the custody of their Archives and this was physically accomplished in October 2022.

The Committee published a number of papers based on documents held in the London Archives and is actively involved with the Institute of National Remembrance in Poland, on the preparation and publication of a historical Atlas of Polish Scouting.

- The President of the Polish Scouting Association participated in formal events in Poland, the UK and USA. The Vice President of the Polish Scouting Association attended an event in PSA Argentina. The Chief Guide visited the Australia, UK and US PSA Regions participating in scouting conferences, training courses and meeting members. The Chief Scout visited PSA Canada and PSA Ireland Regions, meeting members and participating in their events.
- The Chief Scout and Chief Guide, in collaboration with scout instructors from PSA USA, began preparation for a leadership training course for Scout and Guide instructors to be held at the Bialowieza Scout Camp in Michigan 2023 for participants from Argentina, Australia, Austria, Belgium, Canada, Germany, Spain, UK and USA.
- The Scout, Guide and Senior Scouts HQ teams continue to actively support the work of new units, mostly in territories where there is no formal PSA International Structure - these include Spain, Belgium, Austria and Germany.
- New windows were added to the Association's website covering the Senior Scouting and Scouting Auxiliary Organisations worldwide.

### Financial review

Excluding a fair value adjustment in respect of investment property of £45,000, in the year income exceeded expenditure by £157,149 (2021 - £150,356). When taking into account the fair value adjustment, the total net movement in funds was a surplus of £202,149 (2021 - £150,356).

This surplus was taken to the fund balance brought forward giving a total fund balance at 31 December 2022 of £3,116,736.

Of the total unrestricted reserves of £2,972,019 (2021 - £2,764,591), £2,283,158 (2021 - £2,253,990) is in connection with the tangible fixed assets and investment property held by the charity, these funds could only be realised upon a sale of the same which leaves free reserves of £688,861 (2021 - £510,601) for use in the general activities of the charity.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

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It is the policy of the charitable company to maintain free reserves in unrestricted funds which have not been designated for a specific use at a level equivalent to three years expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charitable company's current activities whilst resolving any issues arising from such a decline. It will also permit the charitable company to carry out maintenance work and improvements on its freehold property as required due to age. An excess of this level of reserves has been maintained throughout the year.

In 2019 the Company signed a Co-operation Agreement with Związek Harcerstwa Rzeczypospolitej, acting as agent for the National Freedom Foundation, a Polish Government Agency. Under this agreement, the Company received financial support under two categories:

- (a) leader training and programme execution
- (b) infrastructural expenditure to run the activities across the entire Association.

The restricted funds granted amounted to £89,654 (2021 - £55,677) and formal reconciliation of expenditure was verified by the Agent in accordance with the Co-operation Agreement.

### **Risk management**

There were no reportable incidents in 2022 nor have there been any up to the report date.

In 2022 the Company appointed a Risk Manager to review risk management processes in all areas of the Company and to create a formal Risk Register. This work is ongoing.

### **Future Plans**

The Association's plans include:

- Development of a risk register,
- Further events with Caritas Super Omnia Est with the conclusion of the programme expected in October 2023,
- The running of the leadership training course in USA,
- Continued digitalisation of historic documents held in London
- The active participation of the Archive-History Committee in the editorial committee of a "Historical Atlas of Polish Scouting" initiated by IPN (Institute of National Remembrance), Poland
- A meeting of the World Advisory Council in October 2023,
- Preparation for the 10<sup>th</sup> worldwide Polish Scouting Jamboree to be held in the USA, in 2024

### **Structure, governance and management**

The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 8 March 1946 and as amended by special resolutions dated 9 May 1985, 6 February 2004, 17 November 2012, 29 August 2013 and 28 January 2022. The charitable company registered with the Charity Commission on 9 August 1985.

The legal and administrative page gives details of the charity's principal officers and advisors.

None of the Trustees has any beneficial interest in the Company. All of the Trustees are members of the company and as all members, guarantee to contribute £1 in the event of a winding up.

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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The charitable company is managed by the Management Board who are elected at an Annual General Meeting and whose tenure lasts 3 years. The last elections took place on 30 January 2022 and elected 22 members with one position left vacant.:

The President  
Deputy President  
6 Regional Deputy Presidents  
Chief Scout  
Chief Guide  
Head of Senior Scouting  
Representative for the Scouting Auxiliary  
Hon. Secretary  
Hon. Treasurer  
Chief Chaplain  
7 members

The Management Board is the executive body running the day to day activities of the charitable company.

#### **Investment policy**

The trustees have considered the most appropriate policy for investing funds and have found that a combination of interest bearing bank accounts and rental income from part of the property meets their requirement to generate both income and capital growth.

#### **Related parties**

Formally none. Polish Scouting Association (UK Region) Ltd operates as a stand-alone charitable company but is a member of the Association represented by Polish Scouting Association (International) Limited. Similarly Polish Scouting Organization – ZHP Inc. in the United States and similar “not for profit organisations in Argentina, Australia, Austria, Canada, France and Ireland are members of the Association.

#### **Auditor**

The auditor, Kendall Wadley LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

#### **Disclosure of information to auditor**

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the Management Board and Trustees

**Ms A M Mankowska**  
(Company Secretary, Trustee)  
Dated: 27 September 2023

**M Szablewski**  
(Chairman, Trustee)  
Dated:27 September 2023

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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

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

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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#### Opinion

We have audited the financial statements of Polish Scouting Association (International) Limited (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride or fraud is made
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

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#### **Audit responses to risks identified**

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

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

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

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

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

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

27 September 2023

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

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

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

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations	3	-	97,431	97,431	-	145,479	145,479
Charitable activities	4	29,860	-	29,860	32,930	-	32,930
Investments	5	213,124	-	213,124	193,725	-	193,725
<b>Total income</b>		<b>242,984</b>	<b>97,431</b>	<b>340,415</b>	<b>226,655</b>	<b>145,479</b>	<b>372,134</b>
<b>Expenditure on:</b>							
Raising funds	6	17,334	-	17,334	949	-	949
Charitable activities	7	63,222	102,710	165,932	93,465	127,364	220,829
<b>Total expenditure</b>		<b>80,556</b>	<b>102,710</b>	<b>183,266</b>	<b>94,414</b>	<b>127,364</b>	<b>221,778</b>
Net gains/(losses) on investments	12	45,000	-	45,000	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>207,428</b>	<b>(5,279)</b>	<b>202,149</b>	<b>132,241</b>	<b>18,115</b>	<b>150,356</b>
Fund balances at 1 January 2022		2,764,591	149,996	2,914,587	2,632,350	131,881	2,764,231
<b>Fund balances at 31 December 2022</b>		<b>2,972,019</b>	<b>144,717</b>	<b>3,116,736</b>	<b>2,764,591</b>	<b>149,996</b>	<b>2,914,587</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		832,599		853,986
Investment properties	15		1,595,000		1,550,000
			<u>2,427,599</u>		<u>2,403,986</u>
<b>Current assets</b>					
Debtors	16	257,602		118,208	
Investments	17	50,000		-	
Cash at bank and in hand		469,726		480,577	
		<u>777,328</u>		<u>598,785</u>	
<b>Creditors: amounts falling due within one year</b>	18	(3,620)		(3,613)	
Net current assets			<u>773,708</u>		<u>595,172</u>
<b>Total assets less current liabilities</b>			3,201,307		2,999,158
<b>Creditors: amounts falling due after more than one year</b>	19		(84,571)		(84,571)
<b>Net assets</b>			<u><u>3,116,736</u></u>		<u><u>2,914,587</u></u>
<b>Income funds</b>					
Restricted funds	20		144,717		149,996
Unrestricted funds			2,972,019		2,764,591
			<u><u>3,116,736</u></u>		<u><u>2,914,587</u></u>

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **BALANCE SHEET (CONTINUED)**

***AS AT 31 DECEMBER 2022***

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

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

The financial statements were approved by the Trustees on 27 September 2023

Ms A M Mankowska  
**(Company Secretary, Trustee)**

Mr M Szablewski  
**(Chairman, Trustee)**

**Company Registration No. 00405814**

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	24		(19,572)		(59,291)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(4,403)		(28,216)	
Investments		(50,000)		-	
Interest and rental income received		213,124		193,725	
		<u>          </u>		<u>          </u>	
<b>Net cash generated from investing activities</b>			158,721		165,509
<b>Financing activities</b>					
Issue of borrowings		(150,000)		-	
		<u>          </u>		<u>          </u>	
<b>Net cash used in financing activities</b>			(150,000)		-
			<u>          </u>		<u>          </u>
<b>Net (decrease)/increase in cash and cash equivalents</b>			(10,851)		106,218
Cash and cash equivalents at beginning of year			480,577		374,359
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			469,726		480,577
			<u>          </u>		<u>          </u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Company information

Polish Scouting Association (International) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 23-31 Beavor Lane, London, W6 9AR.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 charitable company is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

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

#### 1.4 Incoming resources

Income is recognised when the charitable company 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 charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

#### 1.5 Resources expended

Expenditure is accounted for on an accruals basis. Liabilities are acknowledged when a legal or constructive obligation exists at the balance sheet date as a result of a past event.

Governance costs are wholly attributable to the charitable activities of the entity.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

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

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

Land and buildings	over 50 years
Fixtures, fittings & equipment	15% on net book value

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

#### 1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

#### 1.8 Impairment of fixed assets

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

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

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

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

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

#### 1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

### 2 Critical accounting estimates and judgements

In the application of the charitable company'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.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 3 Donations

	Restricted funds	Restricted funds
	2022	2021
	£	£
Grants received	97,431	145,479

### 4 Charitable activities

	Charitable income - unrestricted funds	Charitable income - unrestricted funds
	2022	2021
	£	£
Subscriptions	22,393	23,310
Other income	7,467	9,620
	<u>29,860</u>	<u>32,930</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rental income	212,016	193,687
Interest receivable	1,108	38
	<u>213,124</u>	<u>193,725</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 6 Raising funds

	2022	2021
	£	£
Other costs		
Costs of incidental goods sold	17,334	949
	<u>17,334</u>	<u>949</u>
	<u><u>17,334</u></u>	<u><u>949</u></u>

### 7 Charitable activities

	Furtherance of scouting 2022 £	Furtherance of scouting 2021 £
Depreciation and impairment	25,789	24,356
Rates	8,334	8,265
Insurance	2,534	3,515
Light and heat	2,313	3,557
Property repairs and maintenance	46,899	122,710
Books and publications	6,633	6,766
Telephone, website and communications	6,006	13,698
Travel	19,393	3,919
Services and administration	13,293	4,493
Conference costs and sundry expenses	11,922	9,570
	<u>143,116</u>	<u>200,849</u>
Grant funding of activities (see note 8)	17,716	8,413
Share of governance costs (see note 9)	5,100	11,567
	<u>165,932</u>	<u>220,829</u>
	<u><u>165,932</u></u>	<u><u>220,829</u></u>
<b>Analysis by fund</b>		
Unrestricted funds	63,222	93,465
Restricted funds	102,710	127,364
	<u>165,932</u>	<u>220,829</u>
	<u><u>165,932</u></u>	<u><u>220,829</u></u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 8 Grants payable

	<b>Furtherance of scouting 2022</b>	Furtherance of scouting 2021
	£	£
Grants to Polish communities:		
Other	17,716	8,413
	<u>          </u>	<u>          </u>

Of the amount shown above £9,272 (2021 - £8,413) is in connection with restricted fund activities.

### 9 Support costs

	<b>Support costs</b>	<b>Governance costs</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
Audit fees	-	3,300	3,300	3,120
Legal and professional	-	1,800	1,800	8,447
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	-	5,100	5,100	11,567
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Analysed between				
Charitable activities	-	5,100	5,100	11,567
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Governance costs includes payments to the auditors of £3,300 (2021- £3,120) for audit fees.

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year. Re-imbursed expenses incurred in the course of the conduct of charitable activities of £13,070 were paid to 8 directors (2021: £4,762 6 directors).

### 11 Employees

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>          </u>	<u>          </u>

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

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 12 Net gains/(losses) on investments

	Unrestricted funds	Total
	2022	2021
	£	£
Revaluation of investment properties	45,000	-

### 13 Taxation

As a result of the charitable status of the charitable company no taxation liability arises.

### 14 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2022	1,007,670	76,346	1,084,016
Additions	2,950	1,453	4,403
At 31 December 2022	1,010,620	77,799	1,088,419
<b>Depreciation and impairment</b>			
At 1 January 2022	185,052	44,979	230,031
Depreciation charged in the year	20,862	4,927	25,789
At 31 December 2022	205,914	49,906	255,820
<b>Carrying amount</b>			
At 31 December 2022	804,706	27,893	832,599
At 31 December 2021	822,618	31,368	853,986

### 15 Investment property

	2022
	£
<b>Fair value</b>	
At 1 January 2022	1,550,000
Net gains or losses through fair value adjustments	45,000
At 31 December 2022	1,595,000

Investment property comprises that portion of the freehold land and buildings held by the charity used for rental purposes. The fair value of the investment property has been arrived at by applying the average commercial property rental yield percentage as reported in annual reviews produced by the Property Industry Alliance. Significant movements in that percentage are accounted for through investment gains and losses.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 15 Investment property

(Continued)

If investment properties were stated on an historical cost basis rather than a fair value basis, the amounts would have been included as follows:

	2022 £	2021 £
Cost	547,399	547,399
Accumulated depreciation	283,215	272,267
Carrying amount	<u>264,184</u>	<u>275,132</u>

### 16 Debtors

	2022 £	2021 £
Trade debtors	412	-
Other debtors	251,080	114,172
Prepayments and accrued income	6,110	4,036
	<u>257,602</u>	<u>118,208</u>

In accordance with the provisions of the SORP and FRS 102, rental income is accounted for evenly over the life of the lease. In rent free periods this gives rise to a notional debtor which is released to the Statement of Financial Activities over time. Other debtors of £98,776 relate to this process, of this amount £85,152 (2021 - £98,776) will be released in more than one year.

Further included among other debtors is an amount due from Polish Scouting UK Ltd for £150,000 which is receivable within the next 12 months and bears no interest.

### 17 Current asset investments

	2022 £	2021 £
Fixed term deposit	<u>50,000</u>	<u>-</u>

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

	2022 £	2021 £
Accruals and deferred income	<u>3,620</u>	<u>3,613</u>

### 19 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Other creditors	<u>84,571</u>	<u>84,571</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2022 £
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	
Zwiazek Hacerstwa Rzeczypospol itej (ZHR)	36,789	55,677	(37,432)	55,034	89,654	(90,390)	54,298
Project MSZ - Beavor Lane building	95,092	83,617	(85,519)	93,190	-	(3,048)	90,142
Aid Project in Argentina	-	6,185	(4,413)	1,772	-	(1,772)	-
Ukranian Aid	-	-	-	-	7,777	(7,500)	277
	<u>131,881</u>	<u>145,479</u>	<u>(127,364)</u>	<u>149,996</u>	<u>97,431</u>	<u>(102,710)</u>	<u>144,717</u>

ZHR - Monies were received from the above, as agent, to assist with the cost of implementing the activities of the Polish Scouting Association based in London (Polish Scouting Association (International) Limited) under the project "Development of ZHR 2018-19" supported by the ROHIS program of the National Institute of Freedom.

Project MSZ -funds received to assist in the repair (2020 - refurbishment) of the headquarters building.

The balances on the above funds are represented by expenditure on the development of the headquarters building and will be eroded over time by depreciation.

Aid Project in Argentina - a programme of financial assistance to the poorest Polish families.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 21 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Tangible assets	688,158	144,441	832,599	703,990	853,986
Investment properties	1,595,000	-	1,595,000	-	1,550,000
Current assets/(liabilities)	773,432	276	773,708	-	595,172
Long term liabilities	(84,571)	-	(84,571)	-	(84,571)
	<u>2,972,019</u>	<u>144,717</u>	<u>3,116,736</u>	<u>149,996</u>	<u>2,914,587</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 22 Operating lease commitments

#### Lessor

At the reporting end date the charitable company had contracted with tenants for the following minimum lease payments:

	2022 £	2021 £
Within one year	178,461	151,795
Between two and five years	655,180	607,180
In over five years	493,334	645,129
	<u>1,326,975</u>	<u>1,404,104</u>

### 23 Related party transactions

During the year the charitable company entered into transactions with related parties, these were under the normal course of conduct of charitable activities.

### 24 Cash generated from operations

	2022 £	2021 £
Surplus for the year	202,149	150,356
Adjustments for:		
Investment income recognised in statement of financial activities	(213,124)	(193,725)
Fair value gains and losses on investment properties	(45,000)	-
Depreciation and impairment of tangible fixed assets	25,789	24,356
Movements in working capital:		
Decrease in debtors	10,606	13,075
Increase/(decrease) in creditors	7	(4,632)
(Decrease) in deferred income	-	(48,721)
<b>Cash absorbed by operations</b>	<u>(19,572)</u>	<u>(59,291)</u>

### 25 Analysis of changes in net funds

The charitable company had no debt during the year.

**POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

England & Wales - Charity number 292231

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# Accounts

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**Charity Registration No. 292231**

**Company Registration No. 00405814 (England and Wales)**

**POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	As at the date of this report the management board consists of the following Trustees :-
	M Szablewski (Chair)*
	K J Reitmeier (Deputy Chair)* (Appointed 30 January 2022)
	A M Mankowska (Secretary General)*
	S Berkietą (Treasurer General)*
	F Peplinski (Chief Scout)*
	D Figiel (Chief Guide)*
	T Ciecierska (Head of Senior Scouting)*
	J Moszumanski (representative of the Scouting Auxiliary)
	Rev. K Tyliczszak (Chief Chaplain) (Appointed 30 January 2022)
	C Dutkowski (Regional Deputy Chair)* (Appointed 30 January 2022)
	A J Janczuk (Regional Deputy Chair)* (Appointed 30 January 2022)
	K Kawka (Regional Deputy Chair)* (Appointed 30 January 2022)
	S Reitmeier (Regional Deputy Chair)* (Appointed 30 January 2022)
	A B Szwagrzak (Regional Deputy Chair)* (Appointed 30 January 2022)
	A J Wojno (Regional Deputy Chair)* (Appointed 30 January 2022)
	F Aghamalian-Konieczna (Regional Deputy Chair) (Appointed 30 January 2022)
	A Mahut (Board Member)* (Resigned 30 January 2022, Appointed 18 July 2022)
	R J Rospedziowski (Board Member)*
	J Kaczorowska (Board Member)* (Appointed 30 January 2022)
	M Nalewajko (Board Member)* (Resigned 9 August 2021, Appointed 30 January 2022, Resigned 17 May 2022)
	H Sandig (Board Member)* (Appointed 30 January 2022)
	B Pawlikowski (Board Member)* (Appointed 30 January 2022)
	T Szadkowska-Lakomy (Board Member)* (Appointed 30 January 2022)
	A Macheta* (Resigned 30 January 2022)
	Rev. K Gawron (Resigned 9 August 2021)
	* also directors for the purposes of company law

**Secretary** A M Mankowska

**Charity number** 292231

**Company number** 00405814

**Principal and registered office** 23-31 Beavor Lane  
London  
W6 9AR

**Auditor** Kendall Wadley LLP  
Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

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# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Bankers**           Lloyds Bank plc  
Street Branch  
PO Box 1000  
BX1 1LT

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# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2021***

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The Trustees, certain of whom are also directors for the purposes of company law present their report and accounts for the year ended 31 December 2021.

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 charitable company's Memorandum and Articles of Association, the Companies Act 2006 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**

The policies adopted in furtherance of the charitable company objectives are to promote the physical, mental and spiritual development of Polish youth outside of Poland by Scouting and Guiding methods in accordance with the principles and traditions of the Scout and Guide movement.

Polish Scouting Association (International) Limited is divided into regional units which the company oversees, coordinating overall policy and methodology. Training, support and continuous professional development of scout and guide instructors around the world is a key role for the charitable company.

The charitable company has the following cost centres:

- Governing Council and Management Board
- International Scout Headquarters
- International Guide Headquarters
- International Senior Scouting Headquarters

#### **Public benefit**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake to provide public benefit.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

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### Achievements and performance

The social restrictions and lockdowns imposed as a result of the Covid-19 pandemic continued to dictate how the company's activities were organised during most of 2021. Management Board meetings remain online, although more frequently they have a hybrid format, with small groups of trustees gathering in one location – usually at the PSA International headquarters in London.

#### a. Governance Matters

At the Association's General Meeting held in March 2021, the new General Regulations were approved. Following this meeting the Regulations Committee coordinated the implementation of the new Regulations and undertook a review of other supplementary regulations, for which updates were required. These included:

- new procedures for approval of PSA International members;
- updates to the Terms of Reference for the World Advisory Council and the procedures and guidance for General Meetings;
- new regulations for the Scouting Auxiliary organisation;
- updates to the Articles of Association, to bring them in line with the Companies Act (2006); amend the objects to cover members in all the Association's territories (not just UK); extend the Board to include Regional PSA Chairs as Vice Chairs and add two board member positions.

The aforementioned documents were scrutinised by Trustees and reviewed by the World Advisory Council at its meeting in December 2021. The documents were approved at the General Meeting held in January 2022.

After the March 2021 General Meeting, the Chair invited the PSA Regional Chairs to attend Board meetings to facilitate their transition to becoming full Board Members. Two trustees resigned in August 2021: Rev. K.Gawron and M.Nalewajko.

The planned triennial General Meeting was held online in January 2022. A physical meeting was not possible, as Covid-related travel restrictions were still in place. The meeting approved the updated regulations as discussed earlier and elected a new Management Board, World Advisory Council, Audit Committee and Disciplinary Committee. The new Management Board was elected according to the new criteria outlined above. M. Nalewajko, who was re-elected as a Trustee at the General Meeting in January 2022, resigned in May. With authority to replace any vacancies, the Board elected A.Mahut as a Trustee in July 2022.

#### b. Beavor House

The 2nd phase of the renovation and repair of the Beavor House headquarters took place between February and June 2021. This phase involved the refurbishment of the offices of the Scout and Guide HQ and the Archives room and was partly funded by a grant obtained from the Polish Foreign Ministry's programme called 'Cooperation with Poles Abroad 2020 – Real Estates'. A delegation from the Ministry visited the UK in September 2021 to view the Beavor House premises and gave positive feedback highlighting the project management as an example of good governance.

The 15-year lease signed with TIS-London Ltd in March 2015 was by agreed licence, assigned to The Moat School Ltd (same educational group ownership) and a 6-month deposit guarantee was returned to TIS with Moat replacing the guarantee with a six-month advance payment. In August 2021 The Moat School signed a 12-month Licence Agreement allowing the school to use parts of the PSA (International) premises during specified days/hours. Following a successful trial period, the Licence Agreement was renewed in September 2022 for a further year.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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c. Other highlights of the Board's activities include:

- The Association's portal was updated and released under a new domain name: [www.zhp.org](http://www.zhp.org).
- Trustees approved the decision to hold the Association's 10<sup>th</sup> International Jamboree in the USA in 2023, although the event has since been postponed to 2024 for logistical and organizational reasons.
- A statement of support for Polish Scouts and Guides involved in the conflict in Ukraine was published in February 2022.
- An agreement of cooperation with Związek Harcerstwa Rzeczypospolitej (ZHR) in Poland was signed to support their humanitarian activities helping Ukrainian refugees arriving in Poland as a result of the Russian invasion of Ukraine. Many units are organising or participating in fundraising activities.
- The Board has approved a programme of collaboration with the Caritas Super Omnia Est foundation, which is organising a series of events in Poland and around the world to commemorate the 20th anniversary of the nomination of Blessed Fr. Stefan Wincenty Frelichowski as the Patron of Polish Scouting. A delegation of representatives from Argentina, Canada, Ireland, the UK and the USA took part in an event in Vilnius in May 2022 and a weekend event was held in the UK in September 2022.
- The Archives Committee has resumed the process of digitising the archive documents.
- A Fire Protection Policy for Beavor House was approved by the Board in May 2021 and a new training programme for Beavor House keyholders was introduced in the summer of 2021.

The Chief Scout and Chief Guide together with their respective executive councils continued to support the scouting activities in all regions. Both councils produced badge programmes adapted to pandemic conditions and shared examples of best practice amongst the regions. There was a gradual transition from online to face-to-face activities during the reporting period, with an almost full and normal programme of events resuming from September 2021.

The Senior Scouts Executive Council completed the review of its internal regulations and updated its website.

#### **Financial review**

During the year income exceeded expenditure by £150,356 (2020 - £286,648). This surplus was taken to the fund balance brought forward giving a total fund balance at 31 December 2021 of £2,914,587.

Of the total reserves, £2,403,986 (2020 - £2,400,126) is in connection with the tangible fixed assets and investment property held by the charity, these funds could only be realised upon a sale of the same which leaves free reserves of £510,601 (2020 - £364,105) for use in the general activities of the charity.

It is the policy of the charitable company to maintain free reserves in unrestricted funds which have not been designated for a specific use at a level equivalent to three years expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charitable company's current activities whilst resolving any issues arising from such a decline. It will also permit the charitable company to carry out maintenance work and improvements on its freehold property as required due to age. An excess of this level of reserves has been maintained throughout the year.

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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In 2019 the Company signed a Co-operation Agreement with Związek Harcerstwa Rzeczypospolitej, acting as agent for the National Freedom Foundation, a Polish Government Agency. Under this agreement, the Company received financial support under two categories:

- (a) leader training and programme execution
- (b) infrastructural expenditure to run the activities across the entire Association.

The restricted funds granted amounted to £55,677 (2020 - £122,216) and formal reconciliation of expenditure was verified by the Agent in accordance with the Co-operation Agreement.

#### **Risk management**

There were no reportable incidents in 2021 nor have there been any up to the report date.

In 2022 the Company appointed a Risk Manager to review risk management processes in all areas of the Company and to create a formal Risk Register.

#### **Future plans**

The Association's three organisations are adapting their plans to the post Covid environment, with rapid transition to more normal operations, in all countries.

In addition to developing new countries of operation, the Association is planning:

- Development of a risk register,
- Implementation of phase 3 of Beavor House renovation – window replacement and repairs to the western and southern elevations of the building,
- Further events with Caritas Super Omnia Est including an event in Argentina in 2022 and planned events in Germany and Poland in 2023 culminating in a Tall Ship training event, coinciding with the World Youth Day in Lisbon,
- Active participation of the Archive-History Committee in the edition of a "historical atlas of Polish Scouting",
- A worldwide, combined Polish scout and guide, senior instructor course to be held in the USA in 2023,
- The 10<sup>th</sup> worldwide Polish Scouting Jamboree in 2024 – in the USA

#### **Structure, governance and management**

The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 8 March 1946 and as amended by special resolutions dated 9 May 1985, 6 February 2004, 17 November 2012 and 29 August 2013. The charitable company registered with the Charity Commission on 9 August 1985.

The legal and administrative page gives details of the charity's principal officers and advisors.

The directors for the purpose of company law, who served during the year are as indicated on the legal and administrative information page.

None of the Trustees has any beneficial interest in the Company. All of the Trustees are members of the company and as all members, guarantee to contribute £1 in the event of a winding up.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

The charitable company is managed by the Management Board who are elected at an Annual General Meeting and whose tenure lasts 3 years. The last elections took place on 28 January 2022 and elected 22 members with one position left vacant.:

The President  
Deputy President  
6 Regional Deputy Presidents  
Chief Scout  
Chief Guide  
Head of Senior Scouting  
Representative for the Scouting Auxiliary  
Hon. Secretary  
Hon. Treasurer  
Chief Chaplain  
6 members

The Management Board is the executive body running the day to day activities of the charitable company.

#### Investment policy

The trustees have considered the most appropriate policy for investing funds and have found that a combination of interest bearing bank accounts and rental income from part of the property meets their requirement to generate both income and capital growth.

#### Related parties

Formally none. Polish Scouting Association (UK Region) Ltd operates as a stand-alone charitable company but is a member of the Association represented by Polish Scouting Association (International) Limited. Similarly Polish Scouting Organization – ZHP Inc. in the United States and similar “not for profit organisations in Australia, Austria, Canada, France and Ireland are members of the Association.

#### Auditor

In accordance with the company's articles, a resolution proposing that Kendall Wadley LLP be reappointed as auditor of the company will be put at a General Meeting.

#### Disclosure of information to auditor

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the Management Board and Trustees

**Ms A M Mankowska**  
(Company Secretary, Trustee)  
Dated: 26 September 2022

**M Szablewski**  
(Chairman, Trustee)  
Dated:26 September 2022

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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

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

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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#### Opinion

We have audited the financial statements of Polish Scouting Association (International) Limited (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride or fraud is made
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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#### **Audit responses to risks identified**

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

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

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

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

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

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

26 September 2022

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

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

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

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>							
Donations	3	-	145,479	145,479	6,036	217,308	223,344
Charitable activities	4	32,930	-	32,930	39,610	-	39,610
Investments	5	193,725	-	193,725	158,808	-	158,808
<b>Total income</b>		<b>226,655</b>	<b>145,479</b>	<b>372,134</b>	<b>204,454</b>	<b>217,308</b>	<b>421,762</b>
<b>Expenditure on:</b>							
Raising funds	6	949	-	949	845	-	845
Charitable activities	7	93,465	127,364	220,829	48,842	85,427	134,269
<b>Total expenditure</b>		<b>94,414</b>	<b>127,364</b>	<b>221,778</b>	<b>49,687</b>	<b>85,427</b>	<b>135,114</b>
<b>Net income for the year/ Net movement in funds</b>		<b>132,241</b>	<b>18,115</b>	<b>150,356</b>	<b>154,767</b>	<b>131,881</b>	<b>286,648</b>
Fund balances at 1 January 2021		2,632,350	131,881	2,764,231	2,477,583	-	2,477,583
<b>Fund balances at 31 December 2021</b>		<b>2,764,591</b>	<b>149,996</b>	<b>2,914,587</b>	<b>2,632,350</b>	<b>131,881</b>	<b>2,764,231</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		853,986		850,126
Investment properties	14		1,550,000		1,550,000
			<u>2,403,986</u>		<u>2,400,126</u>
<b>Current assets</b>					
Debtors	15	118,208		131,283	
Cash at bank and in hand		480,577		374,359	
		<u>598,785</u>		<u>505,642</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(3,613)</u>		<u>(141,537)</u>	
Net current assets			<u>595,172</u>		<u>364,105</u>
<b>Total assets less current liabilities</b>			<u>2,999,158</u>		<u>2,764,231</u>
<b>Creditors: amounts falling due after more than one year</b>	17		<u>(84,571)</u>		<u>-</u>
<b>Net assets</b>			<u><u>2,914,587</u></u>		<u><u>2,764,231</u></u>
<b>Income funds</b>					
Restricted funds	19		149,996		131,881
Unrestricted funds			2,764,591		2,632,350
			<u>2,914,587</u>		<u>2,764,231</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## BALANCE SHEET (CONTINUED)

**AS AT 31 DECEMBER 2021**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

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

The financial statements were approved by the Trustees on 26 September 2022



Ms A M Mankowska  
(Company Secretary, Trustee)



Mr M Szablewski  
(Chairman, Trustee)

**Company Registration No. 00405814**

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	23		(59,291)		16,942
<b>Investing activities</b>					
Purchase of tangible fixed assets		(28,216)		(534,260)	
Interest and rental income received		193,725		158,808	
<b>Net cash generated from/(used in) investing activities</b>			165,509		(375,452)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			106,218		(358,510)
Cash and cash equivalents at beginning of year			374,359		732,869
<b>Cash and cash equivalents at end of year</b>			480,577		374,359

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# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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### 1 Accounting policies

#### Company information

Polish Scouting Association (International) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 23-31 Beavor Lane, London, W6 9AR.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 charitable company is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

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

#### 1.4 Incoming resources

Income is recognised when the charitable company 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 charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

#### 1.5 Resources expended

Expenditure is accounted for on an accruals basis. Liabilities are acknowledged when a legal or constructive obligation exists at the balance sheet date as a result of a past event.

Governance costs are wholly attributable to the charitable activities of the entity.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

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

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

Land and buildings	over 50 years
Fixtures, fittings & equipment	15% on net book value

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

#### 1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

#### 1.8 Impairment of fixed assets

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

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

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

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

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

#### 1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

### 2 Critical accounting estimates and judgements

In the application of the charitable company'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.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 Donations

	<b>Restricted funds</b>	Unrestricted funds	Restricted funds	Total
	<b>2021</b>	2020	2020	2020
	<b>£</b>	£	£	£
Grants received	145,479	6,036	217,308	223,344

### 4 Charitable activities

	<b>Charitable income - unrestricted funds</b>	<b>Charitable income - unrestricted funds</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Subscriptions	23,310	33,382
Other income	9,620	6,228
	<u>32,930</u>	<u>39,610</u>

### 5 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	£
Rental income	193,687	158,587
Interest receivable	38	221
	<u>193,725</u>	<u>158,808</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 6 Raising funds

	2021	2020
	£	£
Other costs		
Costs of incidental goods sold	949	845
	<u>949</u>	<u>845</u>
	<u>949</u>	<u>845</u>

### 7 Charitable activities

	Furtherance of scouting 2021 £	Furtherance of scouting 2020 £
Depreciation and impairment	24,356	13,288
Rates	8,265	8,215
Insurance	3,515	3,213
Light and heat	3,557	1,828
Property repairs and maintenance	122,710	31,401
Books and publications	6,766	11,671
Telephone, website and communications	13,698	10,169
Travel	3,919	2,184
Services and administration	4,493	3,106
Conference costs and sundry expenses	9,570	35,260
	<u>200,849</u>	<u>120,335</u>
Grant funding of activities (see note 8)	8,413	1,924
Share of governance costs (see note 9)	11,567	12,010
	<u>220,829</u>	<u>134,269</u>
	<u>220,829</u>	<u>134,269</u>
<b>Analysis by fund</b>		
Unrestricted funds	93,465	48,842
Restricted funds	127,364	85,427
	<u>220,829</u>	<u>134,269</u>
	<u>220,829</u>	<u>134,269</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 8 Grants payable

	<b>Furtherance of scouting 2021 £</b>	Furtherance of scouting 2020 £
Grants to Polish communities:		
Other	8,413	1,924
	<u>8,413</u>	<u>1,924</u>

Of the amount shown above £8,413 (2020 - £1,477) is in connection with restricted fund activities.

### 9 Support costs

	<b>Support costs £</b>	<b>Governance costs £</b>	<b>2021 £</b>	<b>2020 £</b>
Audit fees	-	3,120	3,120	3,120
Legal and professional	-	8,447	8,447	8,890
	<u>-</u>	<u>11,567</u>	<u>11,567</u>	<u>12,010</u>
Analysed between				
Charitable activities	-	11,567	11,567	12,010
	<u>-</u>	<u>11,567</u>	<u>11,567</u>	<u>12,010</u>

Governance costs includes payments to the auditors of £3,120 (2020- £3,120) for audit fees.

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year. Re-imbursed expenses incurred in the course of the conduct of charitable activities of £4,762 were paid to 6 directors (2020: £2,908 6 trustees and 6 directors).

### 11 Employees

The average monthly number of employees during the year was:

	<b>2021 Number</b>	<b>2020 Number</b>
Total	-	-
	<u>-</u>	<u>-</u>

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

### 12 Taxation

As a result of the charitable status of the charitable company no taxation liability arises.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 13 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2021	993,535	62,266	1,055,801
Additions	14,135	14,081	28,216
	<u>1,007,670</u>	<u>76,347</u>	<u>1,084,017</u>
<b>At 31 December 2021</b>			
<b>Depreciation and impairment</b>			
At 1 January 2021	164,866	40,809	205,675
Depreciation charged in the year	20,186	4,170	24,356
	<u>185,052</u>	<u>44,979</u>	<u>230,031</u>
<b>At 31 December 2021</b>			
<b>Carrying amount</b>			
At 31 December 2021	<u>822,618</u>	<u>31,368</u>	<u>853,986</u>
At 31 December 2020	<u>828,669</u>	<u>21,457</u>	<u>850,126</u>

### 14 Investment property

	<b>2021</b>
	£
<b>Fair value</b>	
At 1 January 2021 and 31 December 2021	<u>1,550,000</u>

Investment property comprises that portion of the freehold land and buildings held by the charity used for rental purposes. The fair value of the investment property has been arrived at by applying the average commercial property rental yield percentage as reported in annual reviews produced by the Property Industry Alliance. Significant movements in that percentage are accounted for through investment gains and losses.

If investment properties were stated on an historical cost basis rather than a fair value basis, the amounts would have been included as follows:

	<b>2021</b>	<b>2020</b>
	£	£
Cost	547,399	547,399
Accumulated depreciation	272,267	261,319
	<u>275,132</u>	<u>286,080</u>
<b>Carrying amount</b>		

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 15 Debtors

	2021 £	2020 £
Other debtors	114,172	126,025
Prepayments and accrued income	4,036	5,258
	<u>118,208</u>	<u>131,283</u>

In accordance with the provisions of the SORP and FRS 102, rental income is accounted for evenly over the life of the lease. In rent free periods this gives rise to a notional debtor which is released to the Statement of Financial Activities over time. Other debtors of £112,400 relate to this process, of this amount £98,776 (2020 - £112,400) will be released in more than one year.

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

	Notes	2021 £	2020 £
Deferred income	18	-	48,721
Other creditors		-	84,591
Accruals and deferred income		3,613	8,225
		<u>3,613</u>	<u>141,537</u>

### 17 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Other creditors	84,571	-
	<u>84,571</u>	<u>-</u>

### 18 Deferred income

	2021 £	2020 £
Other deferred income	-	48,721
	<u>-</u>	<u>48,721</u>

Deferred income relates to rent and subscriptions received in advance of the due date, all is released in the subsequent accounting period.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£
Zwiazek Harcerstwa Rzeczypospolitej (ZHR)	122,216	(85,427)	36,789	55,677	(37,432)	55,034
Project MSZ - Beavor Lane building	95,092	-	95,092	83,617	(85,519)	93,190
Aid Project in Argentina	-	-	-	6,185	(4,413)	1,772
	<u>217,308</u>	<u>(85,427)</u>	<u>131,881</u>	<u>145,479</u>	<u>(127,364)</u>	<u>149,996</u>

ZHR - Monies were received from the above, as agent, to assist with the cost of implementing the activities of the Polish Scouting Association based in London (Polish Scouting Association (International) Limited) under the project "Development of ZHR 2018-19" supported by the ROHIS program of the National Institute of Freedom.

Project MSZ - funds received to assist in the repair (2020 - refurbishment) of the headquarters building.

The balances on the above funds are represented by expenditure on the development of the headquarters building and will be eroded over time by depreciation.

Aid Project in Argentina - a programme of financial assistance to the poorest Polish families.

#### 20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Tangible assets	703,990	149,996	853,986	718,245	131,881	850,126
Investment properties	1,550,000	-	1,550,000	1,550,000	-	1,550,000
Current assets/(liabilities)	595,172	-	595,172	364,105	-	364,105
Long term liabilities	(84,571)	-	(84,571)	-	-	-
	<u>2,764,591</u>	<u>149,996</u>	<u>2,914,587</u>	<u>2,632,350</u>	<u>131,881</u>	<u>2,764,231</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 21 Operating lease commitments

#### Lessor

At the reporting end date the charitable company had contracted with tenants for the following minimum lease payments:

	2021 £	2020 £
Within one year	151,795	113,846
Between two and five years	607,180	607,180
In over five years	645,129	796,924
	<u>1,404,104</u>	<u>1,517,950</u>

### 22 Related party transactions

During the year the charitable company entered into transactions with related parties, these were under the normal course of conduct of charitable activities.

### 23 Cash generated from operations

	2021 £	2020 £
Surplus for the year	150,356	286,648
Adjustments for:		
Investment income recognised in statement of financial activities	(193,725)	(158,808)
Depreciation and impairment of tangible fixed assets	24,356	13,288
Movements in working capital:		
Decrease/(increase) in debtors	13,075	(54,487)
(Decrease) in creditors	(4,632)	(71,819)
(Decrease)/increase in deferred income	(48,721)	2,120
<b>Cash (absorbed by)/generated from operations</b>	<u>(59,291)</u>	<u>16,942</u>

### 24 Analysis of changes in net funds

The charitable company had no debt during the year.

**POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

England & Wales - Charity number 292231

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# Accounts

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**Charity Registration No. 292231**

**Company Registration No. 00405814 (England and Wales)**

**POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	<p>As at the date of this report the management board consists of the following Trustees :-</p> <p>R J Rospedzihowski (Chair)* M Szablewski (Deputy Chair)* A M Mankowska (Secretary General)* A Macheta (Treasurer General)* F Peplinski (Chief Scout) D Figiel (Chief Guide) A Mahut (Head of Senior Scouting) J Moszumanska (representative of the Scouting Auxillary) Rev. K Gawron (Chief Chaplain) (Resigned 9 August 2021) S Berkietą (Board Member)* T Ciecierska (Board Member)* J Kaczorowska (Board Member) M Nalewajko (Board Member) (Resigned 9 August 2021) H Sandig (Board Member) * also directors for the purposes of company law</p>
<b>Secretary</b>	A M Mankowska
<b>Charity number</b>	292231
<b>Company number</b>	00405814
<b>Principal and registered office</b>	23-31 Beavor Lane London W6 9AR
<b>Auditor</b>	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS
<b>Bankers</b>	Lloyds Bank plc Street Branch PO Box 1000 BX1 1LT

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# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 DECEMBER 2020***

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The Trustees, certain of whom are also directors for the purposes of company law present their report and accounts for the year ended 31 December 2020.

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 charitable company's Memorandum and Articles of Association, the Companies Act 2006 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**

The policies adopted in furtherance of the charitable company objectives are to promote the physical, mental and spiritual development of Polish youth outside of Poland by Scouting and Guiding methods in accordance with the principles and traditions of the Scout and Guide movement.

Polish Scouting Association (International) Limited is divided into regional units which the company oversees, coordinating overall policy and methodology. A key role for this charitable company is to provide, training, support and continuous professional development of scout and guide instructors around the world.

The charitable company has the following cost centres:

- Governing Council and Management Board
- International Scout Headquarters
- International Guide Headquarters
- International Senior Scouting Headquarters

### **Public benefit**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake to provide public benefit.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### Achievements and performance

The Management Board elected at the General Meeting in February 2019 continued to oversee the activities of the company.

Due to the social restrictions imposed as a result of the Covid-19 pandemic in March 2020, the Management Board strove to adapt operational activities to avoid cancellation or delay as much as possible. Conference meeting platforms and technologies were deployed to host Board meetings, the World Advisory Council meetings as well as other meetings and events organised by the Board and the other executive councils within the company. Many general scouting activities were also run online in an effort to maintain contact and motivate members to retain their scouting spirit.

There were two major projects in 2020, which required the most attention and focus of the trustees.

- The review and update of the Association's General Regulations and subsequent changes to the Articles of Association. The review was led by a working group convened by the Board, and included 5 Trustees and 5 members representing the regions. The group held a 3-day meeting in London in February 2020, during which a gap analysis of the General Regulations was completed and a project plan was agreed. The updated General Regulations were subject to extensive consultation: two World Advisory Council meetings (June and November 2020); two special Q&A meetings held in January 2021 and numerous member meetings held in the various regions. The updated General Regulations were approved at an extraordinary General Meeting held in March 2021.

The most significant changes concerned membership criteria; the convocation and execution of the General Meetings; the roles and responsibilities of the Trustees. Further amendments were made to clarify the organisational interaction between the Association's International Headquarters and the Regional Executive Councils, in light of the various independent legal vehicles involved. Following the decisions taken at the Extraordinary General Meeting, the working group is focused on facilitating the implementation of the new Regulations.

- The renovation of Beavor House 2nd floor premises. The renovation covered a first floor extension to provide extra floor space and the refurbishment of conference rooms, offices, reception, sanitary block and kitchen area. It was completed in two phases: March to October 2020 and February to June 2021. Funding assistance for the project was received from The Polish Foreign Ministry under its programme 'Cooperation with Poles Abroad 2020 – Real Estates'.

Other activities and achievements initiated by the Management Board during the year, include:

- In February 2020, a delegation attended the Thinking Day celebration in Poland hosted by the President of Poland.
- The Board continued to support and approve various initiatives proposed by individual scouting units, which requested financial support from the ROHiS fund (see financial report). The initiatives were mainly related to training resources for young leaders to ensure that their training and development could continue in line with the aims and objectives of the Association.
- Trustees monitored the effect of the Covid-19 pandemic and ensuing restrictions on the welfare of all members both young and old in all countries of operation. In addition to aforementioned online meetings and events, the Assistant Chaplain-in-Chief, Rev. Krzysztof Tyliszczak, broadcast Sunday mass during the Spring and Summer of 2020 and all members were invited to join.
- The Association's social media channels were widely used in 2020 to connect Scouts and Guides. Many activities, including virtual camps, competition activities, group singing and online meetings were organised and run on social media, which allowed many more participants from all over the world to join in. These activities kept many members motivated and generated a camaraderie amongst our young people and leaders.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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- The Archives Committee created and published a booklet entitled 'Harcerska Kolęda', which was a collection of Christmas-themed scouting stories, poems and songs, which was made available to all members.
- The first phase of the digitalisation of the Association's archives was completed, but the project was paused due to the pandemic and also because of restricted access to Beavor House during the renovation work.

The Chief Scout and Chief Guide together with their respective executive councils continued to support the scouting activities in all regions. Both councils produced badge programmes adapted to pandemic conditions and shared examples of best practice amongst the regions.

The Senior Scouting Executive Council completed the review of its internal regulations and updated its website.

#### **Financial review**

During the year income exceeded expenditure by £286,648 (2019 - £148,746). This surplus was taken to the fund balance brought forward giving a total fund balance at 31 December 2020 of £2,764,231.

Of the total reserves £2,400,126 (2019 - £1,879,155) is in connection with the tangible fixed assets and investment property held by the charity, these funds could only be realised upon a sale of the same which leaves free reserves of £364,105 (2019 - £598,428) for use in the general activities of the charity.

It is the policy of the charitable company to maintain free reserves in unrestricted funds which have not been designated for a specific use at a level equivalent to three years expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charitable company's current activities whilst resolving any issues arising from such a decline. It will also permit the charitable company to carry out maintenance work and improvements on its freehold property as required due to age. An excess of this level of reserves has been maintained throughout the year.

In 2019 the Company signed a Co-operation Agreement with Związek Harcerstwa Rzeczypospolitej, acting as agent for the National Freedom Foundation, a Polish Government Agency. Under this agreement, the Company received financial support under two categories:

- (a) leader training and programme execution
- (b) infrastructural expenditure to run the activities across the entire Association.

The restricted funds granted amounted to £122,216 (2019 - £108,114) and formal reconciliation of expenditure was verified by the Agent in accordance with the Co-operation Agreement.

#### **Risk management**

The Trustees have assessed the major risks to which the charitable company is exposed, including financial, systems and reputational risk and are satisfied that systems are in place to mitigate exposure to the major risks.

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2020***

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#### **Future plans**

The Association's plans are being adapted to the ongoing Covid restrictions, but wherever possible opening up to more normal operations as restrictions ease.

- The Regulations Working Group will continue with its implementation work. This includes a review of other subsidiary regulations, for example, those covering the World Advisory Council and the drafting of a new complaints and grievances procedure.
- A project to upgrade the external façade of Beavor House is due to commence in September 2021.
- The next General Meeting is due to be held in January 2022. It is likely that this meeting will be held partly by teleconference.

#### **Structure, governance and management**

The charitable company is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 8 March 1946 and as amended by special resolutions dated 9 May 1985, 6 February 2004, 17 November 2012 and 29 August 2013. The charitable company registered with the Charity Commission on 9 August 1985.

The legal and administrative page gives details of the charity's principal officers and advisors.

The directors for the purpose of company law, who served during the year are as indicated on the legal and administrative information page.

None of the Trustees has any beneficial interest in the Company. All of the Trustees are members of the company and as all members, guarantee to contribute £1 in the event of a winding up.

The charitable company is managed by the Management Board who are elected at an Annual General Meeting and whose tenure lasts 3 years. The last elections took place at the General Meeting on 3 February 2019 and elected 14 members to the Management Board:

The President  
Vice-President  
Chief Scout  
Chief Guide  
Head of Senior Scouting  
Representative for the Scouting Auxillary  
Hon. Secretary  
Hon. Treasurer  
Chief Chaplain  
5 members

On 9 August 2021, two trustees: Rev K. Gawron and N. Nalewajko resigned from the Board.

The Management Board is the executive body running the day to day activities of the charitable company.

#### **Investment policy**

The trustees have considered the most appropriate policy for investing funds and have found that a combination of interest bearing bank accounts and rental income from part of the property meets their requirement to generate both income and capital growth.

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 DECEMBER 2020***

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### **Related parties**

Formally none. Polish Scouting Association (UK Region) Ltd operates as a stand-alone charitable company but is a member of the Association represented by Polish Scouting Association (International) Limited. Similarly Polish Scouting Organization – ZHP Inc. in the United States and similar “not for profit organisations in Australia, Austria, Canada, France and Ireland are members of the Association.

### **Auditor**

The auditor, Kendall Wadley LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

### **Disclosure of information to auditor**

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the Management Board and Trustees

**Ms A M Mankowska**

Trustees

Dated: 13 September 2021

**R J Rospedzihowski (Chair)**

Trustees

Dated:13 September 2021

# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2020***

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

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

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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#### Opinion

We have audited the financial statements of Polish Scouting Association (International) Limited (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained

- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride or fraud is made

- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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#### **Audit responses to risks identified**

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

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

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

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

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

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

13 September 2021

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

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

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

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<b>Income from:</b>							
Donations	3	6,036	217,308	223,344	-	108,114	108,114
Charitable activities	4	39,610	-	39,610	51,882	-	51,882
Investments	5	158,808	-	158,808	171,537	-	171,537
<b>Total income</b>		<b>204,454</b>	<b>217,308</b>	<b>421,762</b>	<b>223,419</b>	<b>108,114</b>	<b>331,533</b>
<b>Expenditure on:</b>							
Raising funds	6	845	-	845	404	-	404
Charitable activities	7	48,842	85,427	134,269	74,269	108,114	182,383
<b>Total resources expended</b>		<b>49,687</b>	<b>85,427</b>	<b>135,114</b>	<b>74,673</b>	<b>108,114</b>	<b>182,787</b>
<b>Net income for the year/ Net movement in funds</b>		<b>154,767</b>	<b>131,881</b>	<b>286,648</b>	<b>148,746</b>	<b>-</b>	<b>148,746</b>
Fund balances at 1 January 2020		2,477,583	-	2,477,583	2,328,837	-	2,328,837
<b>Fund balances at 31 December 2020</b>		<b>2,632,350</b>	<b>131,881</b>	<b>2,764,231</b>	<b>2,477,583</b>	<b>-</b>	<b>2,477,583</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2020

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	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		850,126		329,155
Investment properties	14		1,550,000		1,550,000
			<u>2,400,126</u>		<u>1,879,155</u>
<b>Current assets</b>					
Debtors	15	131,283		76,796	
Cash at bank and in hand		374,359		732,869	
		<u>505,642</u>		<u>809,665</u>	
<b>Creditors: amounts falling due within one year</b>	16	(141,537)		(211,237)	
Net current assets			<u>364,105</u>		<u>598,428</u>
<b>Total assets less current liabilities</b>			<u>2,764,231</u>		<u>2,477,583</u>
<b>Income funds</b>					
Restricted funds	18		131,881		-
Unrestricted funds			2,632,350		2,477,583
			<u>2,764,231</u>		<u>2,477,583</u>

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# **POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED**

## **BALANCE SHEET (CONTINUED)**

***AS AT 31 DECEMBER 2020***

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

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

The financial statements were approved by the Trustees on 13 September 2021

R J Rospedziowski (Chair)  
**Trustee**

Ms A M Mankowska  
**Trustee**

**Company Registration No. 00405814**

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

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	Notes	2020 £	£	2019 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	20		16,942		60,044
<b>Investing activities</b>					
Purchase of tangible fixed assets		(534,260)		(11,902)	
Interest and rental income received		158,808		171,537	
<b>Net cash (used in)/generated from investing activities</b>			(375,452)		159,635
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(358,510)		219,679
Cash and cash equivalents at beginning of year			732,869		513,190
<b>Cash and cash equivalents at end of year</b>			<u>374,359</u>		<u>732,869</u>

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# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### 1 Accounting policies

#### Company information

Polish Scouting Association (International) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 23-31 Beavor Lane, London, W6 9AR.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 charitable company is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

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

#### 1.4 Incoming resources

Income is recognised when the charitable company 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 charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

#### 1.5 Resources expended

Expenditure is accounted for on an accruals basis. Liabilities are acknowledged when a legal or constructive obligation exists at the balance sheet date as a result of a past event.

Governance costs are wholly attributable to the charitable activities of the entity.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

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

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

Land and buildings	over 50 years
Fixtures, fittings & equipment	15% on net book value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

#### 1.8 Impairment of fixed assets

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

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

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

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

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

#### 1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

### 2 Critical accounting estimates and judgements

In the application of the charitable company'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.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 3 Donations

	Unrestricted funds	Restricted funds	Total	Restricted funds
	2020	2020	2020	2019
	£	£	£	£
Grants received	6,036	217,308	223,344	108,114

### 4 Charitable activities

	Charitable income - unrestricted funds	Charitable income - unrestricted funds
	2020	2019
	£	£
Subscriptions	33,382	22,883
Other income	6,228	9,915
Conference income	-	19,084
	<u>39,610</u>	<u>51,882</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Rental income	158,587	171,055
Interest receivable	221	482
	<u>158,808</u>	<u>171,537</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 6 Raising funds

	2020	2019
	£	£
<u>Other costs</u>		
Costs of incidental goods sold	845	404
	<u>845</u>	<u>404</u>

### 7 Charitable activities

	Furtherance of scouting 2020	Furtherance of scouting 2019
	£	£
Depreciation and impairment	13,288	13,956
Rates	8,215	8,150
Insurance	3,213	5,766
Light and heat	1,828	1,563
Property repairs and maintenance	31,401	17,545
Books and publications	11,671	8,908
Telephone, website and communications	10,169	14,895
Travel	2,184	19,868
Services and administration	3,106	1,179
Conference costs and sundry expenses	35,260	62,907
Social media	-	148
New units	-	753
	<u>120,335</u>	<u>155,638</u>
Grant funding of activities (see note 8)	1,924	23,625
Share of governance costs (see note 9)	12,010	3,120
	<u>134,269</u>	<u>182,383</u>
<b>Analysis by fund</b>		
Unrestricted funds	48,842	74,269
Restricted funds	85,427	108,114
	<u>134,269</u>	<u>182,383</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 8 Grants payable

	Furtherance of scouting 2020 £	Furtherance of scouting 2019 £
Grants to institutions:		
Other	1,924	23,625
	<u>1,924</u>	<u>23,625</u>

Of the amount shown above £1,477 (2019 - £18,495) is in connection with restricted fund activities.

### 9 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Audit fees	-	3,120	3,120	-	3,120	3,120
Legal and professional	-	8,890	8,890	-	-	-
	<u>-</u>	<u>12,010</u>	<u>12,010</u>	<u>-</u>	<u>3,120</u>	<u>3,120</u>
	<u>-</u>	<u>12,010</u>	<u>12,010</u>	<u>-</u>	<u>3,120</u>	<u>3,120</u>
Analysed between						
Charitable activities	-	12,010	12,010	-	3,120	3,120
	<u>-</u>	<u>12,010</u>	<u>12,010</u>	<u>-</u>	<u>3,120</u>	<u>3,120</u>

Governance costs includes payments to the auditors of £3,120 (2019- £3,120) for audit fees.

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year. Re-imbursed expenses incurred in the course of the conduct of charitable activities of £2,908 were paid to 6 directors (2019: £18,850 6 trustees and 6 directors).

### 11 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	-	-
	<u>-</u>	<u>-</u>

### 12 Taxation

As a result of the charitable status of the charitable company no taxation liability arises.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 13 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2020	459,275	62,266	521,541
Additions	534,260	-	534,260
At 31 December 2020	<u>993,535</u>	<u>62,266</u>	<u>1,055,801</u>
<b>Depreciation and impairment</b>			
At 1 January 2020	155,365	37,022	192,387
Depreciation charged in the year	9,501	3,787	13,288
At 31 December 2020	<u>164,866</u>	<u>40,809</u>	<u>205,675</u>
<b>Carrying amount</b>			
At 31 December 2020	<u>828,669</u>	<u>21,457</u>	<u>850,126</u>
At 31 December 2019	<u>303,911</u>	<u>25,244</u>	<u>329,155</u>

### 14 Investment property

	2020 £
<b>Fair value</b>	
At 1 January 2020 and 31 December 2020	<u>1,550,000</u>

Investment property comprises that portion of the freehold land and buildings held by the charity used for rental purposes. The fair value of the investment property has been arrived at by applying the average commercial property rental yield percentage as reported in annual reviews produced by the Property Industry Alliance. Significant movements in that percentage are accounted for through investment gains and losses.

If investment properties were stated on an historical cost basis rather than a fair value basis, the amounts would have been included as follows:

	2020 £	2019 £
Cost	547,399	547,399
Accumulated depreciation	(261,319)	(250,371)
Carrying amount	<u>286,080</u>	<u>297,028</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 15 Debtors

	2020 £	2019 £
Other debtors	126,025	71,545
Prepayments and accrued income	5,258	5,251
	<u>131,283</u>	<u>76,796</u>

In accordance with the provisions of the SORP and FRS 102, rental income is accounted for evenly over the life of the lease. In rent free periods this gives rise to a notional debtor which is released to the Statement of Financial Activities over time. Other debtors of £126,025 relate to this process, of this amount £112,401 (2019 - £71,545) will be released in more than one year.

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

	Notes	2020 £	2019 £
Deferred income	17	48,721	46,601
Other creditors		84,591	160,959
Accruals and deferred income		8,225	3,677
		<u>141,537</u>	<u>211,237</u>

### 17 Deferred income

	2020 £	2019 £
Other deferred income	48,721	46,601

Deferred income relates to rent and subscriptions received in advance of the due date, all is released in the subsequent accounting period.

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended <sup>1</sup>	Balance at January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£	£	£
Zwiazek Hacerstwa Rzeczypospolitej (ZHR)	108,114	(108,114)	-	122,216	(85,427)	36,789
Project MSZ - Beavor Lane building	-	-	-	95,092	-	95,092
	<u>108,114</u>	<u>(108,114)</u>	<u>-</u>	<u>217,308</u>	<u>(85,427)</u>	<u>131,881</u>

ZHR - Monies were received from the above, as agent, to assist with the cost of implementing the activities of the Polish Scouting Association based in London (Polish Scouting Association (International) Limited) under the project "Development of ZHR 2018-19" supported by the ROHIS program of the National Institute of Freedom.

Project MSZ -funds received to assist in the development of the headquarters building.

The balances on the above funds are represented by expenditure on the development of the headquarters building and will be eroded over time by depreciation.

#### 19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Fund balances at 31 December 2020 are represented by:						
Tangible assets	718,245	131,881	850,126	329,155	-	329,155
Investment properties	1,550,000	-	1,550,000	1,550,000	-	1,550,000
Current assets/ (liabilities)	364,105	-	364,105	598,428	-	598,428
	<u>2,632,350</u>	<u>131,881</u>	<u>2,764,231</u>	<u>2,477,583</u>	<u>-</u>	<u>2,477,583</u>

# POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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20	Cash generated from operations	2020 £	2019 £
	Surplus for the year	286,648	148,746
	Adjustments for:		
	Investment income recognised in statement of financial activities	(158,808)	(171,537)
	Depreciation and impairment of tangible fixed assets	13,288	13,956
	Movements in working capital:		
	(Increase)/decrease in debtors	(54,487)	22,985
	(Decrease) in creditors	(71,819)	(707)
	Increase in deferred income	2,120	46,601
	<b>Cash generated from operations</b>	<u>16,942</u>	<u>60,044</u>
21	<b>Analysis of changes in net funds</b>		
	The charitable company had no debt during the year.		