

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

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 Tyliczak (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

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

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

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

CONTENTS

	Page
Trustees report	1 - 5
Statement of Trustees responsibilities	6
Independent auditor's report	7 - 9
Statement of financial activities	10
Balance sheet	11 - 12
Statement of cash flows	13
Notes to the financial statements	14 - 26

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

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

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

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

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

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

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	£	£	£	£	£	£	£	£
Income from:									
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
Total income		269,183	-	123,361	392,544	521,541	-	95,088	616,629
Expenditure on:									
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
Total expenditure		302,734	21,208	120,983	444,925	352,805	-	97,112	449,917
Net gains on investments	14	19,400	-	-	19,400	65,000	-	-	65,000
Net (expenditure) / income		(14,151)	(21,208)	2,378	(32,981)	233,736	-	(2,024)	231,712
Transfers between funds		(406,764)	406,142	622	-	(646,008)	788,424	(142,416)	-
Net movement in funds		(420,915)	384,934	3,000	(32,981)	(412,272)	788,424	(144,440)	231,712
Fund balances at 1 January 2024		2,559,747	788,424	277	3,348,448	2,972,019	-	144,717	3,116,736
Fund balances at 31 December 2024		2,138,832	1,173,358	3,277	3,315,467	2,559,747	788,424	277	3,348,448

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
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>	
Current assets					
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>	
Creditors: amounts falling due within one year	19	<u>(39,880)</u>		<u>(3,600)</u>	
Net current assets			527,128		960,886
Total assets less current liabilities			3,400,038		3,433,019
Creditors: amounts falling due after more than one year	20		(84,571)		(84,571)
Net assets			<u>3,315,467</u>		<u>3,348,448</u>
The funds of the charity					
Restricted funds	22		3,277		277
<u>Unrestricted funds</u>					
Designated funds	23	1,173,358		788,424	
General unrestricted funds		<u>2,138,832</u>		<u>2,559,747</u>	
			<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

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

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

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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 data 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 good 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>
Grants receivable for core activities						
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 2024 £	Charitable income - unrestricted funds 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

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 £
Direct costs		
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
Share of support and governance costs (see note 9)		
Governance	5,700	4,580
	<u>442,370</u>	<u>446,579</u>
Analysis by fund		
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
Analysed between:		
Furtherance of scouting	5,700	4,580
Governance costs comprise:	2024 £	2023 £
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	Unrestricted funds
	2024 £	2023 £
Revaluation of investment properties	19,400	65,000

15 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
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
Depreciation			
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
Carrying amount			
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 £
Fair value	
At 1 January 2024	1,660,000
Net gains through fair value adjustments	19,400
	<hr/>
At 31 December 2024	1,679,400
	<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/>

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/>

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/>

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

	Movement in funds				Movement in funds				Balance at 31 December 2024
	Balance at 1 January 2023	Income	Expenditure	Transfers	Balance at 1 January 2024	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

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
	-	788,424	788,424	(21,208)	406,142	1,173,358

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)	-	(84,571)
	2,138,832	1,173,358	3,277	3,315,467	2,559,747	277	3,348,448

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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	-
Cash absorbed by operations	<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.