

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2			
Report to the trustees/members of	Registered charity number	Charity name Polish Sunny School in Aberdeen									
On the accounts of the charity for the period	Set out on pages	SC040642									
		Period start date				Period end date					
		Day	Month	Year		Day	Month	Year			
		01	04	2024	to	31	03	2025			
		1-8							(remember to include the page numbers of additional sheets)		
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.										
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.										
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]										
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none">to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, andto prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations										
	have not been met, or										
	2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.										
Signed:						Date:	13/12/2025				
Name:											
Relevant professional qualification(s) or body (if any):											
Address:											

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

Disclosure section

Only complete if the examiner needs to highlight material problems.

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	2,940				2,940	2,150
Legacies					-	
Grants		3,331			3,331	3,176
Receipts from fundraising activities					-	
Gross trading receipts	38,416				38,416	36,321
Income from investments other than land and buildings					-	
Rents from land & buildings	1,357				1,357	1,645
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	42,713	3,331	-	-	46,044	43,292
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	42,713	3,331	-	-	46,044	43,292
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	39,528	3,331			42,859	41,428
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	39,528	3,331	-	-	42,859	41,428
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	39,528	3,331	-	-	42,859	41,428
Net receipts / (payments)	3,185	-	-	-	3,185	1,864
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	3,185	-	-	-	3,185	1,864

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	11,540				11,540	
	Surplus / (deficit) shown on receipts and payments account	3,185				3,185	
						-	
						-	
	Cash and bank balances at end of year	14,725	-	-	-	14,725	
	(Agree balances with receipts and payments account(s))						
		9,676					
		1,864					
		11,540					
B2 Investments							
B3 Other assets							
B4 Liabilities							
B5 Contingent liabilities							
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name				Date of approval	
	<div style="background-color: black; width: 100%; height: 40px;"></div>						
	13 December 2025						

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds are available for general purpose in accordance with charity purposes.
Restricted funds contribute to charity rent.

Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants			
Charity Teachers remuneration	[REDACTED]	1	3,331
		Total	3,331

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	2290
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	Authority under which paid	£
C3b Trustee remuneration - details	Teaching remuneration limit allowed by governing document to [REDACTED]	2,040
	Cash Vouchers for trustees 5X £50	250
	TOTAL	2,290

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information	
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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Varios individuala donations	2,940				2,150	2,150
						-
					-	
Total	2,940	-	-	-	2,150	2,150

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Stowarzyszenie Polskie		3,331			3,331	3,176
					-	
					-	
					-	
Total	-	3,331			3,331	3,176

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3 Gross Trading Receipts

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Business Rate repayment					-	
Other Income	1,357				1,645	1,645
School Fees	38,416				38,416	36,321
					-	
					-	
					-	
Total	39,773	-	-	-	40,061	37,966

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Accounting	835				835	853
Teacher awards	1,000				1,000	
Charity Development					-	
Equipment	3,027				3,027	4,657
General expenses	2,337				2,337	1,543
Insurance	362				362	118
Social Security					-	
Rent	10,999	3,331			14,330	9,600
Repairs	2,399				2,399	977
Teacher fees	15,349				15,349	20,997
Snacks					-	
stationery and printing	304				304	505
Travel					-	
Wages	2,505				2,505	1,755
Electricity and GAS					-	
Advertising	79				79	
Other expenses	332				332	423
Total	39,528	3,331	-	-	42,859	41,428

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	General Funds	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	STOWARZYSZE NIE POLSKIE					
Receipts						
Donations	2,940				2,940	2,150
Legacies					-	
Grants		3,331			3,331	3,176
Receipts from fundraising activities					-	
Gross trading receipts	38,416				38,416	36,321
buildings					-	
Rents from land & buildings	1,357				1,357	1,645
Gross receipts from other charitable activities					-	
<i>Sub total</i>	42,713	3,331	-	-	46,044	43,292
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<i>Sub total</i>	-	-	-	-	-	-
<i>Total receipts</i>	42,713	3,331	-	-	46,044	43,292
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	39,528	3,331			42,859	33,084
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<i>Sub total</i>	39,528	3,331	-	-	42,859	33,084
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
<i>Sub total</i>	-	-	-	-	-	-
<i>Total payments</i>	39,528	3,331	-	-	42,859	33,084
<i>Net receipts / (payments)</i>	3,185	-	-	-	3,185	10,208
Transfers to / (from) funds					-	
<i>Surplus / (deficit) for year</i>	3,185	-	-	-	3,185	10,208

Nature and purpose of funds

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Additional analysis (3)**6 Breakdown of restricted funds**

	STOWARZYSZE NIE POLSKIE	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	3,331				3,331	3,176
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<i>Sub total</i>	3,331	-	-	-	3,331	3,176
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<i>Sub total</i>	-	-	-	-	-	-
<i>Total receipts</i>	3,331	-	-	-	3,331	3,176
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,331				3,331	3,176
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<i>Sub total</i>	3,331	-	-	-	3,331	3,176
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
<i>Sub total</i>	-	-	-	-	-	-
<i>Total payments</i>	3,331	-	-	-	3,331	3,176
<i>Net receipts / (payments)</i>	-	-	-	-	-	-
Transfers to / (from) funds						
<i>Surplus / (deficit) for year</i>	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 1

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Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	April	2024	To	31	March	2025

Reference and administration details

Charity name	Polish Sunny School in Aberdeen
Other names charity is known by	
Registered charity number	SC040642
Charity's principal address	Pavilion 2
	Craigshaw Business Park
	Aberdeen
	Postcode AB12 3HQ

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Chair		Management Committee
2	Secretary		Management Committee
3	Treasurer		Management Committee
4	Member		Management Committee
5	Member		Management Committee
6			
7			
8			
9			
10			
11			
11			
12			
13			
14			
15			
16			
17			
18			

1				
9				
2				
0				

1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Constitution of Polish Sunny School in Aberdeen
Trustee recruitment and appointment	Annual General Meeting Appoints and Trustees

Objectives and activities

Charitable purposes	Our school offers supplementary education to children of Polish descent. Our goal is to bring the Polish community together, preserve our language and pass the cultural heritage to the young generation of Poles in Scotland. We also serve as a hub for a number of local community initiatives such as youth theatre, cancer support group and music bands. We promote Polish culture to a broader public by participating in and organizing cultural, social and charitable events.
Summary of the main activities in relation to these objects	Our school runs regular Saturday classes of Polish language, history, geography and culture. We currently have 120 students aged 3 - 14. During the last two years of their education, students prepare for the GCSE exam from Polish as a foreign language. We also run a number of after school classes: science club, art class, drawing and multisports. Our school hosts weekly meetings of the 'RAZEM' support group for people affected by cancer as well as rehearsals of the youth theatre group.

Achievements and performance

Summary of the main achievements of the charity during the financial period

Over the last financial period, we have continued to expand our community by employing more teachers and volunteers and added new after school classes to our timetable. We have started new partnerships with other groups serving the Polish community. We have carried out a number of renovation works around the school building. We have hosted a charitable event helping to raise funds for the gofundme cause to help a young girl affected by cancer and helped to collect aid for people accepted by flooding in Poland.

Financial review

Brief statement of the charity's policy on reserves

The trustee's policy is to retain 3 months' worth of normal running costs in order to meet commitments and to cover any unexpected expenditures

Details of any deficit

No deficit

Donated facilities and services (if any)

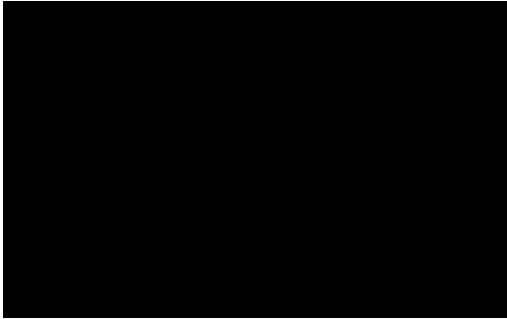
No donated facilities and services

Other optional information and Future Plans

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Chair Singed on behalf all trustees	
Date	11/12/2025	