Company registration number 08352009 (England and Wales)

Charity registration number 1155288 (England and Wales)

Charity registration number SC045348 (Scotland)

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

INCORPORATING THE COMMISSIONS, MANAGEMENT BOARD, TWO ACTIVITY CENTRES AND THE ST BRIAVELS PROJECT

FOR THE YEAR ENDED 31 DECEMBER 2025

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Matuszewska ME Bielawska-Mieloszyk TB Ciecierska RZ Edmond KA Jakubowski J Minor D Pastwik IZ Sobolewska DE Zasadzka KT Buyukardicli AM Ciuksza KJ Kaptur PJ Nykiel-Jastrzebski AT Parol WJ Petrusewicz-Allen ZS Sawicka
Chair of Trustees	D Matuszewska
Charity number (England & Wales)	1155288
Charity number (Scotland)	SC045348
Company number	08352009
Registered office	23-31 Beavor Lane London W6 9AR
Auditors	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS
Website	https://www.zhpwb.org.uk
Bankers	Barclays Bank plc Leicester LE87 2BB

Lloyds Bank plc
Weybridge
CM1 1JS

Lloyds Bank plc
Sheldon
B26 3JW

HSBC Bank plc
Bury
BL9 0AN

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
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POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report and accounts for the year ended 31 December 2025. The report includes those matters required to be referred to in a directors report.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (as amended for accounting periods commencing from 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Objectives and activities

The Objectives of the Polish Scouting Association (UK Region) Limited (PSA UK Region) as set out in the Articles of Association are to promote the physical, mental, and spiritual development of Polish youth in the United Kingdom by Scouting and Guiding methods in accordance with the principles and traditions of the Scout and Guide Movements.

Explanation of the Charity Aims: The PSA UK Region is a charity with educational aims based on ideological principles contained in the Polish Scouting Promise and Law and on Christian ethics. The Constitution and General Policies and Regulations offer young people an opportunity to develop themselves to be courageous, upright and committed to service, to follow a path of self-improvement and build a better world in which to live. The Scout Method is based on the principles of interaction between young people and adults, to learn through experience, gain new skills, take responsibility for their own thoughts and actions, work in groups, take increased responsibility for others and make and live out their Scout Promise. As Polish Scouting was established in the UK in the post-World War II era within Polish communities forming Catholic parishes; the faith part of our programme is principally but not exclusively underpinned by the Catholic faith. These aims continue with the influx of new Polish emigres to established but until recently dormant communities. The main objectives of PSA UK Region activities during the period were:

- To provide opportunities for young people to develop their mental, physical, and scouting abilities, through the Polish Scouting Association.
- To govern the Charity according to the Articles of Association while maintaining the general principles of Polish Scouting.
- To provide opportunities for members and participants to learn about the culture and history of Poland.
- To further develop the commercially sustainable use of Wood House the new building built in phase 2 in the St Briavels Activity Centre opened late 2019.
- To continue the fundraising for phase 3 of the St Briavels Project, whilst continuing the renovation work of the White House.
- To continue to support Fenton Activity Centre.

Explanation of the Charity Strategies for achieving its stated objectives:

1. PSA UK Region is divided into four commissions delivering outreach work: the Boy Scout Commission, Girl Guide Commission, Senior Scouts and Friends of Polish Scouting.
2. The outreach work is location based in 161 scouting units across England and Scotland. The programme of scouting and guiding activities is offered through weekly meetings, regular outings, weekend trips, hikes, and annual two/three-week summer camps.
3. The Regional Commissions direct the work of the districts and units and support their outreach work.
4. The UK Boy Scout and Girl Guide Commissions run regular training programmes throughout the year for young and mature leaders. This is done at Commission level for unit leaders, scout leaders and guiders and on a Regional level for patrol leaders. The success of the training programmes continues to result in a wider and more varied scouting programme being offered to young people as well as supporting the establishment of new units throughout the UK. Level 1 Safeguarding training is now on-line followed by an in-house, tailored to PSA UK Region, prepared on-line quiz. Level 2 is delivered by video conferencing online training. The in house First Aid training program now has now six trained trainers.
5. The Trustees refer to the Articles of Association as well as the Polish Scouting Constitution and General Policies and Regulations to secure governance of PSA UK Region. The Trustees also ensure that specific policies are in place (e.g. Safeguarding, Health & Safety, Risk Assessment, Data Protection, GDPR etc) in accordance with the law and best practice in the UK.
6. Fundraising has continued to support the modernisation and redevelopment of our Activity Centre in the Wye Valley. So far well over £2m has been raised. Work on the 3rd phase commenced (refurbishment of the original White House) in 2022. Due to limited funds in 2025 the main piece of work was limited to the installation of the walkway, allowing for disabled access from the rear of the building. Work will recommence in 2026, as funds are available.

Statement of Public Benefit
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The PSA UK Region exists to serve the community by providing programmes of activities which promote scouting and guiding principles and prepare young people to be of value to both Poland as the country of their roots and to be worthwhile citizens in the community in which they live in the United Kingdom. Most of our units operate in urban and inner-city areas with participants coming mainly from migrant families. However, a large but decreasing minority are also children of second or third generation Poles born here.

The PSA UK Region offers access to its Activity Centres at St Briavels and Fenton to a variety of communities, especially ones providing programmes of development, support and experience for young people, such as schools, other youth organisations and sports and dance clubs.

Significant activities
The following are details of significant activities that contribute to the achievement of the stated objectives:

The Rolling Programme of Activities:
Each age group within Polish Scouting i.e. rainbow brownies and beavers, cubs/brownies, scouts/guides, venture scouts/ranger guides, has a well-established programme of activities which is based on learning, an outdoor lifestyle and the gaining of new skills through experience. Each age group has a set of targets to achieve each year. Young people gain skills badges and grades dependent on their level of participation and interests. These targets are achieved through activities mainly at weekly meetings, weekend trips, day trips, and summer camps. Each unit offers these activities on a regular basis and encourages young people to take their own initiative when gaining skills badges.

The scouting and guiding programmes emphasise service to the community and regular activities take place where members can help others. Participation in Polish cultural and historical events also play a significant part in the Polish Scouting programme, with all units regularly taking part in events to mark historical and cultural anniversaries. The programme of activities extends across England and Scotland, such as the annual Katyn Martyrs remembrance event in Gunnersbury Cemetery in London and Polish Armed Services monument at the National Arboretum every April; the Polish Airmen's Celebration in Northolt in September.

Under the guidance of the Commissions, all units continued participating in activities within their local communities and participating in events which highlighted Polish history in the wider community. The history programme also extended to other significant 20th & 21st century anniversaries in Polish history.

Redevelopment of the St Briavels Activity Centre:
The original building of this Activity Centre, known as the White House, has been closed since January 2013 for Health and Safety reasons. The Association put forward plans to redevelop the Activity Centre, which were approved by the Forest of Dean District Council, in December 2014. In 2015 the Trustees appointed a Project Manager who was responsible for the tender process to select architects and contractors and for the delivery of the project.

Phase 1 of the project (conversion of the former Coach House into warden accommodation) was completed in early 2016.

Phase 2 of the project (construction of a new, purpose-built accommodation and activity building called the Wood House) was completed in summer 2019.

In addition to indoor accommodation the site also has a number of camping fields.

St Briavels Fund: Continuation of Phase 3:
Phase 3 refurbishment of the original building White House stopped in early 2024 as further funds were not available. All major structural work including all of the internal walls, floors, and external walls and roofs and windows were fully completed and the house was sealed to the elements. In 2024 the ground source heating was installed, reducing the cost of overwinter heating. In 2025 a new local builder was engaged who will complete the work as and when funds are available. In 2025 the rear walkway to the house was installed and work will continue in 2026, as more funds are available.

The fundraising committee established to raise funds for both Activity Centres, continued to be active promoting: buy a brick for St Briavels for £500; organising a virtual run where over 500 people entered that collected nearly £20,000 for both Activity Centres; and a dance at the Polish Ognisko Club in aid of St Briavels. The use of social media such as Facebook and Instagram to showcase our work has continued.

Policy Review: The Trustees updated the following policies in 2025:

- Whistleblowing
- Risk Assessments for camps
- Risk Assessment for regular meetings
- Safeguarding

The PSA UK Region is registered with the Information Commissioners Office.

Volunteer contribution:
Volunteers are essential to the work of the Charity, they organise and run all units and activities, and they mentor young leaders. All leaders and officers in the Regions and Commissions are volunteers. On a regular weekly basis, there are usually 200 registered volunteer scout and guide instructors who lead our activities. It is estimated that these volunteers provide a minimum 3 hours of volunteer time per week. Over one year this amounts to over 20,300 volunteer hours. This calculation does not take into account other volunteer adults in Polish Scouting and young leaders who have not yet achieved the scout/guide leader qualification or the value added by over 320 registered Friends of Polish Scouting and Activity Centre volunteers. Of these 173 registered Scout and Guide instructors, some instructors do not run activities instead they actively support and facilitate the younger leaders.

The Trustees and members of the PSA UK Region National Council are also volunteer Scout and Guide instructors. The Charity is very fortunate in that its volunteers see their contribution as an integral part of the Association's work and the value added into the lives of 2,118 young participants.

In all the activities undertaken by the Charity the Trustees are very grateful for the support of volunteer helpers without whose assistance the Charity could not carry out the important work it currently does among young people of Polish origin in the UK. Units are based in inner cities and much of the work is centred on children and some young people from disadvantaged backgrounds.

Achievements and performance

Charitable activities which explain the performance achieved against objectives are:

General Performance:
The Boy Scout Commission and Girl Guide Commission are further divided into regions, districts and units. Regional Commissions oversee the work of all the districts and units in their Region. Great emphasis is placed on leader training and both Commissions have seen a steady year on year increase in training course attendance. Over 200 participants attended senior leader training run by the Commissions, while the Regions also run their own patrol leader training. L1 Safeguarding training is now an on-line course, followed by an in house, on-line PSA UK Region tailored quiz. L2 training continues to be delivered via video conferencing. 250 people completed L1 and 105 completed L2 over 7 courses. Training in First Aid is led by six professionally trained Instructors. In 2025 7 courses were delivered training to 63 individuals.

Residential events in the UK and abroad:
These events are a vital part of the scouting programme.

There were 12 summer Scout camps, 6 UK Venture Scouts camps, and one Cub camp. There were 10 summer Guide camps, (including one in Poland and one in Lithuania), 3 Venture Guide Camps, 9 Cub and Brownie summer camps and 1 Brownie camp and 14 mini Cub and Brownie camps.

There were also numerous weekend camps and other events held throughout the year by both Commissions.

Financial review
The financial results of Polish Scouting in the UK were consolidated within company number 00405814 Polish Scouting Association (International) Limited (PSA International) until 2014. The PSA UK Region accounts have operated independently of PSA International as of 1 January 2015.

A summary of the year's results can be found on page 15 of this report. Activities show total income of £471,114 (2024: £320,444) and expenditure of £234,861 (2024: £241,345).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 24 and 30 months' expenditures. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period of these accounts, in spite of world setbacks such as, the war in Ukraine and the continued and increasing cost of living crisis.

The trustees believe they have secure funding for the future commitments and activities of the charity in the coming year. The membership of the charity has remained buoyant throughout the 2025 year and does not pose uncertainty to its financial sustainability. The trustees are confident that the activities will continue to increase during 2026/27 and foresee an opportunity to be even stronger, with a steady and continued growth in membership due to a public desire to make use of the camp facilities in the UK by families of Polish origin.

The trustees have reviewed the forecast future performance of the charity and have prepared a cash flow forecast for 12 months from the date of approval of these financial statements. Taking into account the charity's ongoing response to the cost of living crisis outlined above, the trustees consider it has sufficient cash reserves to continue its activities. Accordingly, the trustees continue to adopt the going concern basis in preparing the charity's accounts.

At 31 December 2025, total funds amounted to £3,123,845 (2024 £2,887,592), of this amount unrestricted funds totalled £191,965 (2024 £119,207), designated funds of £2,921,072 (2024 £2,756,727) and restricted funds of £10,808 (2024 £11,658).

Of the unrestricted funds £nil (2024 £nil) is represented by tangible fixed assets leaving £191,965 (2024 £119,207) as freely available reserves.

Principal sources of income
PSA UK Region operates on subscriptions received from members and charitable donations. Earnings from lettings and donations support the Activity Centres and the work of the charity. Fundraising in connection with the St Briavels Fund is shown as restricted funds in the accounts of PSA UK Region as this is exclusively to support the three Phase refurbishment project. PSA UK Region is registered with HMRC to collect donations under the Gift Aid Scheme.

Risk management

The Charity has considered risk management in a number of key areas, identifying the potential risk, possible impact, and action required to mitigate the risk in question.

1. **Human Resources**: The Trustees take into consideration, that units can only operate in locations where there are adequate and appropriate adult resources to run scouting activities following our guidelines, rules and regulations. Young leaders are always encouraged to take ownership of units under the mentorship of experienced scout and guide leaders. There is a reputational risk associated with how leaders represent the charity and this is closely monitored through a well-established organisational structure. The charity currently does not have any employees.
2. **Safeguarding**: The Trustees have a nominated Safeguarding and Child Protection Officer who is supported by nominated officers in the Commissions. Adults working in Polish Scouting undergo criminal records checks (DBS England and Wales – PVG Scotland) and child protection training (L1 and L2 Safeguarding). This work is supported in the regions and districts. Guidelines and instructions are regularly issued to units and during leadership training. Adults new to PSA UK Region undergo a rigorous process of application, reference checks, criminal records checks and induction training. Trustees regularly review a broad spectrum of issues around safeguarding members, volunteers and participants of PSA UK Region.
3. **Health and Safety**: A trustee and board member is the designated person responsible for Health and Safety. The Activity Centres have regular health and safety and fire inspections. The Commissions follow the policies of the PSA UK Region National Executive Council in implementing Health & Safety in the activities of all units.
4. **Property**: There are two Activity Centres:
    1. St Briavels Activity Centre is a freehold property in the Wye Valley, purchased in 1962 as a direct result of donations made by scouts, guides and the Polish Community in the UK. St Briavels Activity Centre is still undergoing a major refurbishment project and further details are outlined in other sections of this report. In June 2019 the new 46 bed accommodation building Wood House, was opened for use and since then a variety of events and camps have taken place. Funds have actively been raised for the final phase of the site redevelopment – the complete refurbishment of the original building White House. Work has continued as and when funds were available. www.zhpwb.org.uk/stanice-harcerskie/stanica-st-briavels/
    2. Fenton Activity Centre is a freehold property near Gainsborough, Lincolnshire purchased in 1971 as a direct result of donations made by scouts, guides and the Polish Community in the UK. The site is regularly used for scouting activities and is hired out to external groups outside of the time, when not used by PSA UK Region members. During 2025 a new outdoor structure was added which protects from rain and sun. Further work is planned for 2026. www.zhpwb.org.uk/stanice-harcerskie

       The Trustees have ensured that each Activity Centre has a volunteer Activity Centre Manager (ACM) responsible for the efficient running of the centre who reports to the Trustees on a regular basis. The risks involved in using the centres are regularly mitigated by Health and Safety inspections, the management of inventories, servicing utilities, alarm and emergency lighting systems and securing insurance cover. Volunteers support the work of the centres.

5. Finance: Financial controls are monitored by the PSA UK Region Internal Audit Committee as well as an external auditor. Consolidated accounts are presented to the auditors. Units are self-financing through member subscriptions and fundraising. Regions and Commissions and the National Executive Council are financed by funds generated from subscriptions and donations. The Trustees have reviewed the finances of the Activity Centres. The St Briavels Fund account is a restricted fund within the accounts of PSA UK Region.

Plans for the future

PSA UK Region is governed by the Articles of Association and the Polish Scouting Constitution and General Policies and Regulations. The elected Trustees would not normally anticipate any significant change to the operation of the Charity and would plan to continue its activities as stated above. The outreach work with our participants continues through a variety of regular online and face to face activities, creatively adapting programmes to meet changing needs. We believe this proved that our charity is sustainable and has gone from strength to strength. Our contribution towards the future well-being of young peop e is in increasing demand now and we believe will continue to do so in the future.

The Activity Centre Manager appointed in September 2022 at the St Briavels Activity Centre has developed our visibility both in the local area and to youth groups and schools near and far. The renovation wo'k on the White House is now in the final stages of Phase 3 of the project (full refurbishment of the original building), but is dependent on sufficient funds being raised. Detailed plans can be viewed on the website www.stanicastbriavels.uk

Fenton Activity Centre has continued to make improvements in 2025 and build an external structure to shield from rain and sun. For 2026, there are plans to increase the drainage on the land to reduce the risk of future flooding, and refurbish one of the barracks.
Both Activity Centres have a management committee to support the running of the Activity Centres.

Structure, governance and management

Historical note

The Polish Scouting Association is an independent scouting organisation with roots dating back to the beginning of the 20th century and the launch of Baden Powell's new scouting ideas in Poland in 1910. World War II saw the deportation of Polish people from Poland to Soviet and Nazi camps. Other Polish people fled to Allied nations, including the UK, where they joined military formations, army, navy and air force, which made significant contributions to the defeat of Nazi Germany.

After the war ended, unable to return to their homeland now subjugated by the Soviet Union, Polish poeple settled in various countries around the world. Amongst the immigrants were scout and guide leaders who continued practicing true scouting values and traditions wherever they settled. The independent Polish Scouting Association Abroad governance structure was established in 1946 with offices in London and units in various parts of the world and continues the unbroken tradition of Polish scouting to this day. Today this parent organisation is called the Polish Scouting Association (International) Limited (PSA International) which guides and supports the work of Polish scouting in Argentina, Australia, Canada, France, Germany, Holland, Ireland, Sweden the United States of America and in the United Kingdom.

Established in 1943, Polish Scouting in the UK operated under the umbrella of the Polish Scouting Association Abroad (PSA International) until the end of 2014. Up until then, all financial activities were contained within the financial statements of PSA International. In order to allow for clear division in governance and assets and to be in line with the organisational structure of Polish Scouting in the other countries, the international and UK operations needed to be formally divided. The transfer of freehold assets took place in 2014 and the new Trustees for PSA UK Region were appointed and took over full responsibility of the charity as from 1 January 2015.

Governing Document
The charitable company is governed by its Memorandum and Articles of Association dated 8 January 2013.

Constitution of Charity
The Polish Scouting Association (UK Region) Limited is a Company Limited by Guarantee no. 08352009 registered on 8 January 2013, registered charity number 1155288 in England and Wales and SC045348 registered in Scotland on 14 January 2015. The area of benefit is the United Kingdom.

Charity Governance
The Trustees are all active members of the Commissions and are very familiar with the work of Polish Scouting. The last Biennial General Meeting took place on 5-6 October 2024. A new chair of the board and several new trustees were appointed. The next Biennial General Meeting is planned for 3-4 October 2026.

Trustees
The Trustees who served during the period of these accounts are as described on the legal and administrative information page. They are also directors for the purpose of Company law, and were elected at the biennial meeting in October 2024:

- D Matuszewska
- ME Bielawska-Mieloszyk
- TB Ciecierska
- RZ Edmond
- KA Jakubowski
- J Minor
- D Pastwik
- IZ Sobolewska
- DE Zasadzka
- KT Buyukardicli (Appointed 6 October 2024)
- AM Ciuksza (Appointed 6 October 2024)
- KJ Kaptur (Appointed 6 October 2024)
- PJ Nykiel-Jastrzebski (Appointed 6 October 2024)
- AT Parol (Appointed 6 October 2024)
- WJ Petrusewicz-Allen (Appointed 6 October 2024)
- ZS Sawicka (Appointed 6 October 2024)

The board includes a number of members who are selected to bring additional skills to the management of the organisation. Although they have no voting rights, their inclusion in the board ensures the decision making is allied with members' needs but also balanced with independent judgement and provide expertise to the sub-committees.

In the reporting period, the Trustees held five full board teleconference meetings, split over 2 or more evenings.

There were also numerous other sub-committee meetings, including, Safeguarding, Scout and Guide Commissioners, Fundraising and Activity Centre sub-committees, to ensure the work of the charity ran smoothly.

Recruitment and appointment of trustees

Some of the board – the National Executive Council members are also Trustees and Directors. The appointment dates for Trustees and Directors is listed above. A Roman Catholic Chaplain supports the PSA UK Region National Executive Council. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up of the organisation.

The next formal meeting of Scouts and Guides Commissions to vote in a new National Executive Council is planned for 3-4 October 2026 at our Fenton Activity Centre.

Induction and training
All newly appointed trustees are introduced to their role and responsibilities by a Trustee of PSA UK Region, relevant Charity Commission literature is recommended and copies of the trust deed and the latest financial information is distributed. Trustees regularly consider governance topics at board meetings.

Organisational structure
The Trustees are ultimately responsible for the policies and assets of the charity. The Commissions are responsible for the day to day management and co-ordination of the activities within the Commissions. The full Polish Scouting Association UK Region National Executive Council supports the Trustees in all legal and administrative obligations of the charity. There is a Polish Scouting Association UK Region Internal Audit Committee and a Polish Scouting Association UK Region Honour Court. The charity's activities are run by four commissions: UK Girl Guide Commission, UK Boy Scout Commission, Friends of Polish Scouting, and Senior Scout Commission. The Activity Centre Management report to the Executive Council.

The Boy Scout and Girl Guide Commissions work in parallel with each other and are further divided into regions and districts which directly support the work of scout and guide units. The total number of youth units is 161. Many units are single sex units, others are co-educational and this is largely dependent on the numbers of members in the units and the availability of leaders. The age range and numbers within units and leaders, instructors and other adults is divided as follows:

		2025
Rainbows and beavers	aged 4 - 7	116
Brownies (including mixed groups)	aged 7 - 11	364
Cubs including mixed groups	aged 7 - 11	503
Guides	aged 11 - 15	500
Scouts	aged 11 - 15	396
Ranger guides	aged 15 - 21	103
Venture scouts	aged 15 - 21	136
Guide leaders and adult helpers	aged 16 +	28
Scout leaders and adult helpers	aged 16 +	15
Guide instructors	aged 18 +	89
Scout instructors	aged 18 +	84
Total		2,334

1. The UK Girl Guide Commission has five regions: London and the South East Region, South West Region, Midlands and East Anglia Region, North of England Region and Scotland.
2. The UK Boy Scout Commission has six regions: London and the South East Region, South West Region, Midlands and East Anglia Region, Greater Manchester Region, North of England Region and Scotland.
3. The Friends of Polish Scouting actively provide moral and financial support for the youth units in all the Regions. Friends have grown in number from 20 to 24 units in 2024, new units formed in Scotland and North of England. There are now 276 registered Friends in England and Scotland of whom 10 are Instructor Friends – "Działacze Harcerscy".
4. The Senior Scout Commission offers a scouting platform for seniors who wish to continue to serve the community following the scouting ethos but do not wish to contribute in a leadership role in Scouting. Historically these units flourished in the 1950's and 1960's and currently there are 31 members continue to meet in three established units. There continues to be one new probationary unit established in 2022.

Relationship with related parties

PSA International is the governing organisation for Polish Scouting Association abroad and a close link is kept with the Headquarters of the Executive Council as well as with all the Polish Scouting Executive Councils and Commissions the chairpersons of which are members and vice chairs of PSA International since 2021. Links are maintained with units of Girl Guiding and the Scouts Association in the UK as well as with other scouting organisations in the UK and notably in Poland.

PSA UK Region works closely with the Polish community in the UK, especially through close co-operation with the Polish Saturday schools and the Polish Catholic Mission. Co-operation with the Polish Embassy and Consulate as well as numerous other well established and new Polish organisations is invaluable, enriches the programmes and gives members the opportunity to engage with their Polish roots while benefiting from the values of scouting.

The Activity Centres have developed strong links with the wider community. Engaging with a variety of groups and especially those working with young people the centres have offered the facilities for activities.

Serious incident report

The Trustees have considered the guidelines provided by the Charity Commission and consider they are compliant with the recommendations. There were no serious incidents reported in 2025.

Disclosure of information to the auditor

Each of the trustees 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 auditor is aware of such information.

Conclusion

The Trustees wish to record their recognition of the commitment of all the Guide and Scout instructors and leaders, the Friends of Polish Scouting and all volunteers working to support PSA UK Region. Their dedication, professionalism and positive approach are very much appreciated in the furtherance of the aims of the Charity especially during these last two extremely challenging years.

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

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

Ms D Matuszewska
Chair of the Board of Trustees
Dated: 3 September 2026

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees, who are also the directors of Polish Scout ng Association (UK Region) 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 S:andards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, 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 consistent y;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity 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 charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention anc detection of fraud and other irregularities.

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED

Opinion

We have audited the financial statements of Polish Scouting Association (UK Region) Limited (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of 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 2025 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 charity 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 charity'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.

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 and the Charities Accounts (Scotland) Regulations 2006 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 and proper 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 charity 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 charity'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 section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts 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 of 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.

Audit response 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 section 144 of the Charities Act 2011 and regulations made under section 154 of that Act and also section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (As amended). 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Sarah Morley BA (Hons) ACA (Senior Statutory Auditor)
For and on behalf of Kendall Wadley LLP
Chartered Accountants
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS
3 September 2026

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

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year	Notes	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income						
Donations and legacies	**3**	73,077	-	206,934	280,011	110,952
Charitable activities	**4**	162,256	-	-	162,256	161,629
Other trading activities	**5**	24,890	-	-	24,890	24,419
Investments	**6**	2,250	-	-	2,250	1,740
Other income	**7**	1,707	-	-	1,707	21,704
Total income		264,180	-	206,934	471,114	320,444
Expenditure on:						
Raising funds	**8**	23,836	-	-	23,836	20,041
Charitable activities	**9**	162,408	45,017	3,600	211,025	221,304
Total expenditure		186,244	45,017	3,600	234,861	241,345
Net income/(expenditure)		77,936	(45,017)	203,334	236,253	79,099
Transfers between funds	**14**	(5,178)	209,362	(204,184)	-	-
Net movement in funds		72,758	164,345	(850)	236,253	79,099
Reconciliation of funds:						
Fund balances at 1 January 2025		119,207	2,756,727	11,658	2,887,592	2,808,493
Fund balances at 31 December 2025		191,965	2,921,072	10,808	3,123,845	2,887,592

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year	Notes	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income					
Donations and legacies	**3**	28,661	-	82,291	110,952
Charitable activities	**4**	161,629	-	-	161,629
Other trading activities	**5**	24,419	-	-	24,419
Investments	**6**	1,740	-	-	1,740
Other income	**7**	21,704	-	-	21,704
Total income		238,153	-	82,291	320,444
Expenditure on:					
Raising funds	**8**	20,041	-	-	20,041
Charitable activities	**9**	187,975	31,329	2,000	221,304
Total expenditure		208,016	31,329	2,000	241,345
Net income/(expenditure)		30,137	(31,329)	80,291	79,099
Transfers between funds	**14**	(284,387)	353,020	(68,633)	-
Net movement in funds		(254,250)	321,691	11,658	79,099
Reconciliation of funds:					
Fund balances at 1 January 2024		373,457	2,435,036	-	2,808,493
Fund balances at 31 December 2024		119,207	2,756,727	11,658	2,887,592

POLISH SCOUTING ASSOCIATION (UK REGION) LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**15**		2,921,072		2,756,727
Current assets					
Debtors	**16**	27,849		27,468	
Cash at bank and in hand		409,907		272,214	
		437,756		299,682	
Creditors: amounts falling due within one year	**17**	(234,983)		(168,817)	
Net current assets			202,773		130,865
Total assets less current liabilities			3,123,845		2,887,592
Income funds					
Restricted funds	**19**		10,808		11,658
Designated funds	**18**	2,921,072		2,756,727	
General unrestricted funds		191,965		119,207	
			3,113,037		2,875,934
			3,123,845		2,887,592

The company was entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025, 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 expend ture, 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 3 September 2026

Ms D Matuszewska
Chair of the Board of Trustees

Company registration number 08352009 (England and Wales)

1 Accounting policies

Company information
Polish Scouting Association (UK Region) Limited is a private company limited by guarantee incorporated in England and Wales (Company number: 08352009) and a charity registered with the charity commission in Englanc and Wales (Charity number: 1155288), and Scotland (Charity Number: SC045348). The registered office is 23-31 Beavor Lane, London, W6 9AR.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. 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 charity 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 or grantors 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 charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Government grant income is recognised in the period to which it relates. Where entitlement to grant income is subject to performance conditions, income is recognised as the performance conditions are met.

Legacies are recognised on receipt or otherwise if the charity 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 Accounting policies **(Continued)**

The Association is reliant on those who perform duties in the regions on a voluntary basis. These services are not valued on the basis that they cannot be "sold" and the use of fair value would result in an overstatement of the value of the donation to the charity.

1.5 Expenditue

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Assets costing £500 or more are capitalised, depending on their useful economic life.

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:

Freehold land and buildings	2% straight line
Fixtures, fittings & equipment	15% reducing balance & 5% straight line

Depreciation is not provided on the cost of a refurbishment programme until the project is complete.

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 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, and deposits held at call with banks.

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 an 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 good and services it must provide.

1 Accounting policies **(Continued)**

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 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Pensions

The charity operates a defined contribution pension scheme, and the pension charge represents the amount payable by the charity to the fund in respect of the year.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Depreciation is based on a judgment of useful economic lives and residual values of the assets. Depreciation rates are disclosed in point 1.6 and carrying value of assets in note 15.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and gifts	23,077	78,334	101,411	110,952
Legacies receivable	50,000	125,000	175,000	-
Grants	-	3,600	3,600	-
	73,077	206,934	280,011	110,952
For the year ended 31 December 2024	28,661	82,291		110,952
Donations and gifts	23,077	78,334	101,411	110,952
	23,077	78,334	101,411	110,952
Legacies receivable				
Mrs Z M Marszewska	50,000	-	50,000	-
Genia Marzec Trust Fund	-	125,000	125,000	-
	50,000	125,000	175,000	-
Grants receivable for core activities				
ROHIS grant for safeguarding training	-	3,600	3,600	-
	-	3,600	3,600	-

4 Charitable activities

	2025	2024
	£	£
Subscriptions	42,708	34,816
Camps	15,333	117,961
Courses	4,215	8,852
	62,256	161,629

5 Other trading activities

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Incidental rental income	3,387	5,755
Guide shop	21,503	18,664
Other trading activities	24,890	24,419

6 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Interest receivable	2,250	1,740

7 Other income

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Other income including insurance claim	1,707	21,704

8 Raising funds

	2025 £	2024 £
Trading costs		
Shop and other costs of goods sold	23,836	20,041
	23,836	20,041

9 **Charitable activities**

	Annual activities	Jamboree	Total 2025	Annual activities 2024
	£	£	£	£
Staff costs (see note 12)	-	-	-	11,394
Depreciation and impairment	45,017	-	45,017	45,132
Rent and rates	16,371	-	16,371	5,066
Course fees and event attendance	4,873	-	4,873	-
Insurance	21,836	-	21,836	24,747
Heat and light	26,742	-	26,742	28,415
Repairs and maintainance	45,857	-	45,857	41,691
Telephone	3,659	-	3,659	2,108
Travel	8,033	-	8,033	7,974
Printing, postage and stationery	922	-	922	440
Sundry expenses	7,083	-	7,083	10,540
Marketing	1,000	-	1,000	2,479
Subscriptions to PSA International	8,231	-	8,231	7,742
Donations made	7,687	-	7,687	3,547
Bank charges	212	-	6,146	248
Jamboree expenditure	-	1,928	1,928	12,848
Bad debts	5,934	-	5,934	-
	203,457	1,928	205,385	204,371
Governance costs (see note 10)	5,640	-	5,640	16,933
	209,097	1,928	211,025	221,304
Analysis by fund				
Unrestricted funds - general	160,480	1,928	162,408	187,975
Unrestricted funds - designated	45,017	-	45,017	31,329
Restricted funds	3,600	-	3,600	2,000
	209,097	1,928	211,025	221,304

10 Governance costs

	2025	2024
	£	£
Audit fees	5,640	3,780
Legal and professional	-	13,153
	5,640	16,933
Allocated to:		
Charitable activities	5,640	16,933

The above stated audit fees of £5,640 (2024: £3,780) are inclusive of both audit services and drafting of statutory accounts.

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. Expenses totalling £216 (2024: £771) were reimbursed to one trustee for small items of charitable expenditure. Income and donations were received from trustees totaling £2,276 in the year.

12 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Site managers	0	1

Employment costs	2025	2024
	£	£
Wages and salaries	-	11,317
Other pension costs	-	77
	-	11,394

Included in employment costs are termination payments totalling £nil (2024: £5,506).

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

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Transfers

£204,184 (2024: £68,633) was transferred from restricted funds to the designated fund to reflect the St Briavels and Fenton additions in the year.

£5,178 (2024: £284,387) was transferred from unrestricted funds to the designated fund to reflect the fixed asset additions in the year.

15 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2025	2,864,949	180,382	3,045,331
Additions	204,184	5,178	209,362
At 31 December 2025	3,069,133	185,560	3,254,693
Depreciation			
At 1 January 2025	228,360	59,974	288,604
Depreciation charged in the year	36,841	8,176	45,017
At 31 December 2025	265,471	68,150	333,621
Carrying amount			
At 31 December 2025	2,803,662	117,410	2,921,072
At 31 December 2024	2,636,319	120,408	2,756,727

16 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	12,625	7,559
Prepayments and accrued income	15,224	19,909
	27,849	27,468

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Loan		150,000	150,000
Deferred income		32,433	13,136
Other creditors		47,289	-
Accruals		5,261	5,681
		234,983	168,817

Deferred income relates to rental income, subscriptions and jamboree income received in advance, all is released in the following accounting period.

18 Unrestricted funds - Designated funds

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2025	Resources expended	Transfers	At 31 December 2025
	£	£	£	£
St Briavels	1,282,555	-	(1,282,555)	-
St Briavels phase III	1,143,785	-	(1,143,785)	-
Fenton site	46,000	-	(46,000)	-
Fixed assets	284,387	(45,017)	2,681,702	2,921,072
	2,756,727	(45,017)	209,362	2,921,072

Previous year:	At 1 January 2024	Resources expended	Transfers	At 31 December 2024
	£	£	£	£
St Briavels	1,311,794	(29,239)	-	1,282,555
St Briavels phase III	1,076,242	(1,090)	68,633	1,143,785
Fenton Site	47,000	(1,000)	-	46,000
Fixed assets	-	-	284,387	284,387
	2,435,036	(31,329)	353,020	2,756,727

The designated fixed asset fund represents the net book value of tangible fixed assets. This has been amalgamated by transfers from sub categories for clarity of presentation.

19 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.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
St Briavels	11,658	161,083	-	(172,741)	-
Akcja 246 St Briavels and Fenton	-	17,251	-	(17,251)	-
ROHIS grant for safeguarding training	-	3,600	(3,600)	-	-
Fenton	-	25,000	-	(14,192)	10,808
	11,658	206,934	(3,600)	(204,184)	10,808

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
St Briavels	-	80,291	-	(68,633)	11,658
SPK Foundation for Jamboree	-	2,000	(2,000)	-	-
	-	82,291	(2,000)	(68,633)	11,658

The following restricted funds were received for the development/refurbishment project of the Stanica Harcerska freehold property (St Briavel's Project). On completion of the works, the balance is transferred to the designated fixed asset fund.

- Ministerstwo Spraw Zagranicznych (MSZ).
- Polish Scouting Association (International) Ltd.
- Other donations from individuals and organisations.
- Akcja 246 fundraising event for St Briavels and Fenton.

The following restricted funds were received for:
- SPK Foundation for Jamboree - monies received for Jamboree costs arising during the year.
- ROHIS grant received for safeguarding training.
- Legacy for works at Fenton.

20 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total
	2025	2025	2025	2025
	£	£	£	£
At 31 December 2025:				
Tangible assets	-	2,921,072	-	2,921,072
Current assets/(liabilities)	191,965	-	10,808	202,773
	191,965	2,921,072	10,808	3,123,845

	Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 December 2024:				
Tangible assets	-	2,756,727	-	2,756,727
Current assets/(liabilities)	119,207	-	11,658	130,865
	119,207	2,756,727	11,658	2,887,592

21 Related party transactions

There were no related party transactions during this or the prior year

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.