

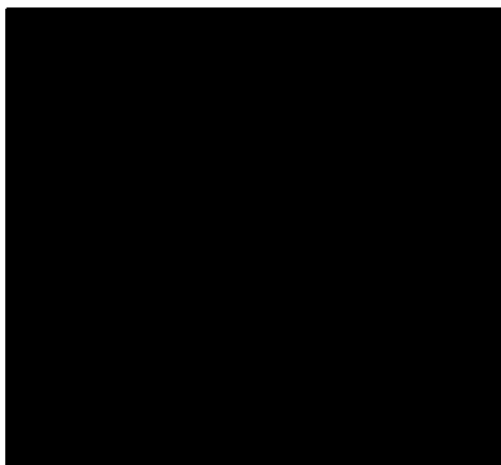
**The General Wladyslaw Sikorski
Memorial House Polish Social and Educational
Society in Glasgow SCIO**

**Annual Report and Financial Statements
for the Year Ended 31 March 2025**

The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society in Glasgow SCIO
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The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society in Glasgow SCIO
Reference and Administrative Details



Charity Registration Number

SC046143

Independent Examiner

P Grimley & Company
Chartered Certified Accountants
172 Kelvinhaugh Street
Glasgow
G3 8PR

The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society in Glasgow SCIO

Trustees' Report

The trustees present their report for the year ended 31 March 2025.

GOVERNANCE

The charity is a Scottish Charitable Incorporated Organisation (a SCIO), and was registered in its current legal form on 18 November 2015. The charity is governed by its Constitution and membership of the Board is open to all members with all positions being available for election at the annual AGM. The Board generally meet monthly and are responsible for the strategic direction of the charity.

Aims and Objectives

The charitable purposes of the society are:

- The advancement of citizenship and community development
- The advancement of culture, heritage and arts
- The relief of those in need
- The advancement of education
- The advancement of religion
- The provision of recreational facilities

The objectives of the Society are:

- To assist Poles to work with and be part of the wider Scottish community in a way that is mutually beneficial and positive for all.
- To take forward equality, citizenship and community development by assisting and promoting the work of Polish organisations and communities in Scotland.
- To work with other organisations and charities in supporting those in need, both Polish and non Polish.
- To support and maintain Polish heritage, culture and arts.
- To take forward and contribute to the continuing development of educational requirements of the Polish community.
- To assist in providing for the religious needs of the Polish community.
- To assist Poles who come to live in Scotland.
- To maintain and provide accommodation, clubrooms and function hall to facilitate the social needs to the Polish community and interaction with others.
- To assist in the maintenance and development of contemporary and historic links between Scotland and Poland.
- To ensure the achievements of General Wladyslaw Sikorski, the Polish military of WW2 and the suffering of the Polish people during and after WW2 are always remembered.

The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society in Glasgow SCIO
Trustees' Report cont'd

Financial Review

The financial activities of the charity are as per attached financial statements. There was a deficit of £10,095 (2024 deficit £39,436) resulting in closing reserves of £272,492 (2024 £282,587), Closing reserves show Unrestricted funds of £266,492 and a £6,000 in Restricted funds relating to unspent grant monies.

Achievements and Performance

The following activities took place every week

- Polish Saturday Pre-school (up to 5 years)
- Polish Saturday School (up from 5yrs)
- Library open every Saturday
- Three classes of Polish language teaching Polish language for Scottish teachers (two 10 week courses)
- Alcoholics Anonymous, Polonez Dance Group, English Language Classes for Ukrainians, Polish Seniors Club.

Our facilities were also used regularly by:

Polish History Club
Polish Scouts
Knights of Saint Columba
Police Scotland recruitment
Citizens Rights Group
Polish Film Club

Additionally we held the following events:

Polish Elections
Polish Heritage Day
Polish Independence Day
Polish themed dramas and plays
Polish history events and exhibitions

Working with the local community in Douglas we maintain the Polish Memorial Garden in Douglas.

Our Bar and Restaurant continue to be very popular with members and friends (offering the best of Polish food and beverages at a very reasonable cost).

Our subsidised HMO accommodation continues to provide Polish and other persons support.

As a result of our well received efforts our membership is maintained at a healthy level.

We work closely with Glasgow Council for Voluntary Service.

We communicate by Facebook and by our Website: www.sikorskipolishclub.org.uk



Chairperson of the Board of Trustees

Date: 23 December 2025

Statement of Trustees' Responsibilities

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

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities & Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society in Glasgow SCIO
Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

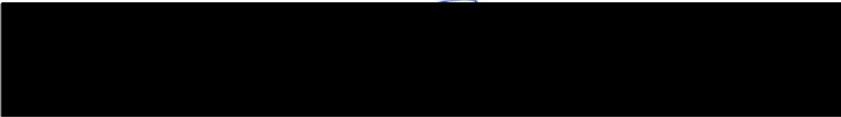
Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records, and comply with Regulation 8 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.



P Grimley & Company
Chartered Certified Accountants
172 Kelvinhaugh Street
Glasgow
G3 8PR

Date : 23 December 2025

The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society in Glasgow SCIO
Statement of Financial Activities for the Year Ended 31 March 2025

| | Note | Unrestricted funds £ | Restricted funds £ | Total Funds 2025 £ | Total Funds 2024 £ |
|--|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Incoming resources | | | | | |
| Incoming resources from generated funds | | | | | |
| Voluntary income | 2 | 5,060 | - | 5,060 | 6,154 |
| Incoming resources from charitable activities: | 3 | 78,594 | 9,070 | 87,664 | 78,888 |
| Total incoming resources | | 83,654 | 9,070 | 92,724 | 85,042 |
| Expenditure on: | | | | | |
| Direct expenses | | 2,267 | 3,070 | 5,337 | 4,649 |
| Charitable activities | 4 | 97,482 | - | 97,482 | 119,829 |
| Total expenditure | | 99,749 | 3,070 | 102,819 | 124,478 |
| Net movement in funds | | (16,095) | 6,000 | (10,095) | (39,436) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 282,587 | - | 282,587 | 322,023 |
| Total funds carried forward | | 266,492 | 6,000 | 272,492 | 282,587 |

The breakdown for 2024 is shown below

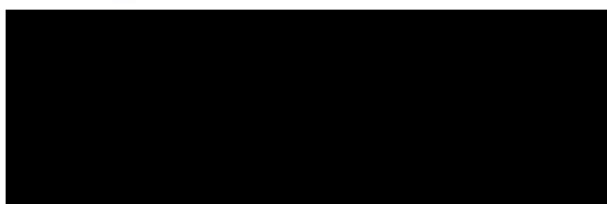
| | Note | Unrestricted funds £ | Restricted funds £ | Total Funds 2024 | Total Funds 2023 £ |
|--|------|----------------------------|--------------------------|---------------------|--------------------------|
| Incoming resources | | | | | |
| Incoming resources from generated funds | | | | | |
| Voluntary income | 2 | 6,154 | - | 6,154 | 40,912 |
| Incoming resources from charitable activities: | 3 | 78,888 | - | 78,888 | 74,930 |
| Total incoming resources | | 85,042 | - | 85,042 | 115,842 |
| Expenditure on: | | | | | |
| Direct expenses | | 4,649 | - | 4,649 | 7,459 |
| Charitable activities | 4 | 119,829 | - | 119,829 | 88,746 |
| Total expenditure | | 124,478 | - | 124,478 | 96,205 |
| Net movement in funds | | (39,436) | - | (39,436) | 19,636 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 322,023 | - | 322,023 | 302,387 |
| Total funds carried forward | | 282,587 | - | 282,587 | 322,023 |

All of the charity's activities derive from continuing operations during the above two periods

The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society in Glasgow SCIO
(Registration number: SC044127)
Balance Sheet as at 31 March 2025

| | Note | 2025 £ | 2024 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 10 | 238,771 | 245,759 |
| Current assets | | | |
| Debtors | 11 | - | 1,147 |
| Cash at bank and in hand | | 44,661 | 38,461 |
| | | <u>44,661</u> | <u>39,608</u> |
| Creditors: Amounts falling due within one year | 12 | (10,939) | (2,780) |
| Net current assets | | <u>33,722</u> | <u>36,828</u> |
| Net assets | | <u>272,492</u> | <u>282,587</u> |
| Funds of the charity: | | | |
| Restricted funds | | 6,000 | - |
| Unrestricted funds | | | |
| Unrestricted funds | | <u>266,492</u> | <u>282,587</u> |
| Total funds | 14 | <u>272,492</u> | <u>282,587</u> |

The financial statements on pages 6 to 14 were approved by the Trustees and authorised for issue and signed on their behalf by:



23 December 2025

Chairperson of the Board of Trustees

The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society in Glasgow SCIO
Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting Policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Basis of preparation

The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society SCIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society in Glasgow SCIO
Notes to the Financial Statements for the Year Ended 31 March 2025

Charitable activities

Charitable expenditure comprises those costs incurred in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustee's meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| | |
|-----------------------|-------------------------|
| Library | 5% straight line basis |
| Fixtures and fittings | 25% straight line basis |

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity. Restricted funds are funds that are available for a restricted or specific purpose.

The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society in Glasgow SCIO

Notes to the Financial Statements for the Year Ended 31 March 2025

2 Voluntary income

| | Unrestricted funds | Total Funds 2025 | Total Funds 2024 |
|---------------------|-------------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ |
| Donations | 4,160 | 4,160 | 6,154 |
| Donations from club | 900 | 900 | - |
| | 5,060 | 5,060 | 6,154 |

3 Incoming resources from charitable activities

| | Unrestricted funds | Restricted funds | Total Funds 2025 | Total Funds 2024 |
|----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ | £ |
| Charitable activity | | | | |
| Subscriptions | 3,135 | - | 3,135 | 1,905 |
| Polish classes | 17,387 | - | 17,387 | 12,372 |
| Kitchen rent | 2,810 | - | 2,810 | 6,280 |
| Rental income | 51,133 | - | 51,133 | 53,120 |
| Other grants | - | 9,070 | 9,070 | - |
| Bank interest | 21 | - | 21 | - |
| Other events | 4,108 | - | 4,108 | 5,211 |
| | 78,594 | 9,070 | 87,664 | 78,888 |

The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society in Glasgow SCIO
Notes to the Financial Statements for the Year Ended 31 March 2025

4 Total resources expended (Unrestricted)

| | Charitable Activity 2025 £ | Charitable Activity 2024 £ |
|---------------------------------------|-------------------------------------|-------------------------------------|
| Charitable activities | | |
| Establishment costs | 25,144 | 29,869 |
| Depreciation of tangible fixed assets | 6,989 | 8,272 |
| Employment costs | 25,301 | 17,621 |
| Repairs and maintenance | 19,691 | 27,668 |
| Office expenses | 1,161 | 1,498 |
| Sundry and other costs | 4,065 | 8,075 |
| Accountancy fees | 2,407 | 1,890 |
| Legal and professional costs | 12,335 | 14,669 |
| Donations | 200 | 10,267 |
| Licences | 189 | - |
| | <u>97,482</u> | <u>119,829</u> |

5 Analysis of governance costs

| | Unrestricted funds £ | Total 2025 £ | Total 2024 £ |
|------------------------------------|----------------------------|--------------------|--------------------|
| Bookkeeping fees | 1,267 | 1,267 | 804 |
| Independent examiners remuneration | 1,140 | 1,140 | 1,086 |

6 Trustees' remuneration and expenses

No trustees received any remuneration during the year (2024 - NIL) and no trustees received any expenses during the year (2024 - NIL).

The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society in Glasgow SCIO
Notes to the Financial Statements for the Year Ended 31 March 2025

7 Net incoming resources

Net expenditure is stated after charging:

| | 2025 | 2024 |
|---------------------------------------|--------------|--------------|
| | £ | £ |
| Depreciation of tangible fixed assets | <u>6,989</u> | <u>8,272</u> |

8 Taxation

The charity is a registered charity and therefore exempt from taxation.

9 Employees' remuneration

The aggregate payroll costs were as follows:

| | 2025 | 2024 |
|--------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | <u>25,301</u> | <u>17,621</u> |
| | <u>25,301</u> | <u>17,621</u> |

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

The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society in Glasgow SCIO

Notes to the Financial Statements for the Year Ended 31 March 2025

10 Fixed Assets

| | Freehold interest in land and buildings (including heritage assets) | Fixtures, fittings and equipment | Total |
|-----------------------|--|-------------------------------------|---------|
| Cost | £ | £ | £ |
| As at 1 April 2024 | 200,000 | 61,234 | 261,234 |
| Additions | - | - | - |
| As at 31 March 2025 | 200,000 | 61,234 | 261,234 |
| Depreciation | | | |
| As at 1 April 2024 | - | 15,474 | 15,474 |
| Charge for the year | - | 6,989 | 6,989 |
| As at 31 March 2025 | - | 22,463 | 22,463 |
| Net book value | | | |
| As at 31 March 2025 | 200,000 | 38,771 | 238,771 |
| As at 31 March 2024 | 200,000 | 45,759 | 245,759 |

11 Debtors

| | 2025 £ | 2024 £ |
|--------------|-----------|-----------|
| Loan to club | - | 1,147 |
| | - | 1,147 |

12 Creditors: Amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------|-----------|-----------|
| Loan from club | 7,323 | - |
| Accruals and deferred income | 3,616 | 2,780 |
| | 10,939 | 2,780 |

13 Controlling entity

The charity is controlled by the trustees.

The General Wladyslaw Sikorski Memorial House Polish Social and Educational Society in Glasgow SCIO
Notes to the Financial Statements for the Year Ended 31 March 2025

14 Analysis of funds

| | At 2024 £ | Incoming resources £ | Resources expended £ | At 2025 £ |
|----------------------|----------------|----------------------------|----------------------------|----------------|
| General Funds | | | | |
| Unrestricted funds | 282,587 | 83,654 | (99,749) | 266,492 |
| Restricted funds | - | 9,070 | (3,070) | 6,000 |
| | <u>282,587</u> | <u>92,724</u> | <u>(102,819)</u> | <u>272,492</u> |

These funds are for general expenditure for the charity.

The breakdown for 2024

| | At 2024 £ | Incoming resources £ | Resources expended £ | At 2025 £ |
|--------------------|----------------|----------------------------|----------------------------|----------------|
| Unrestricted funds | <u>322,023</u> | <u>85,042</u> | <u>(124,478)</u> | <u>282,587</u> |

15 Analysis of net assets between funds

| | Unrestricted funds £ | Restricted funds £ | Total Funds £ |
|-----------------------|----------------------------|--------------------------|---------------------|
| Tangible fixed assets | 238,771 | - | 238,771 |
| Current assets | 38,661 | 6,000 | 44,661 |
| Current liabilities | (10,939) | - | (10,939) |
| Total net assets | <u>266,493</u> | <u>6,000</u> | <u>272,493</u> |

16 Related party transactions

In the year ended 31 March 2025, an amount of £900 (2024 nil) was donated by the club.
This is shown as expenditure in the Club accounts.

17 Support to the Polish Catholic Mission in Scotland

The charity continues to support the Polish Catholic Mission in Scotland by providing free of charge one of our flats for their use. We estimate the market value of the rent to be £10,800 a year.