Charity number: 1159980

THE POLISH EDUCATIONAL SOCIETY

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE POLISH EDUCATIONAL SOCIETY

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THE POLISH EDUCATIONAL SOCIETY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Elzbieta Barrass, Chairperson Aleksandra Podhorodecka, Honorary president Malgorzata Lasocka, Vice chairperson Halina Stochniol, Vice chairperson Antonina Machowska, Vice chairperson Teresa Górski Aleksandra Ferrara Katarzyna Kowalczyk Joanna Mechelewska Dorota Chmielewska Renata Rams (resigned 21 February 2025) Magdalena Bialecka Daria Wilkinson Edyta Ozarek (appointed 24 February 2025) Anna Kwolek (appointed 24 February 2025)
Charity registered number	1159980
Principal office	238-246 King Street London W6 0RF
Accountants	Feltons Chartered Accountants 1 The Green Richmond Surrey TW9 1PL

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the The Polish Educational Society for the 1 January 2025 to 31 December 2025.

Objectives and activities

a. Policies and objectives

The charity's purpose is to advance the education of young persons in the United Kingdom and elsewhere in the Polish language, history, culture and traditions.

The charity also uses the names Polish Educational Society and Polska Macierz Szkolna Zagranica (PES).

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

Income is largely derived from donations and legacies from various sponsors such as individuals and organisations to help PES facilitates their objectives to help young persons and teachers improve their education capabilities. The charity also receive income from setting up examinations and publishing educational materials.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the aims and objectives of the charity and in planning its future activities. The main activities undertaken are set out below:

The principal activities of the society throughout the year continued to be that of the publishing and sale of educational aids, the organisation of conferences, the administration of courses and examinations, the dissemination of educational material to schools and centres of education.

The charity is active in assisting Polish Supplementary Schools throughout England, in organising conferences for teachers, and supplying teaching and related materials as well as organising public examinations for students in the Polish language.

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements

b. Reserves policy

The charity enjoys a comfortable level of reserves, in excess of more than 2 years' commitment of expenditure on charitable activities. The level of 'free' reserves remains under review.

Free reserves comprise of total unrestricted funds, excluding fixed assets, that are freely available to use against any type of the charity's activities. As at 31 December 2025, the free unrestricted funds stood at £589,062 (2024: £558,961.

c. Financial overview

The net surplus for the year was £30,102 (2025 £23,377) and the net assets currently stand at £589,062 (2024 - £558,961).

Structure, governance and management

a. Constitution

The charity was registered with the charity commission on 1159980 as a Charitable Incorporated Organisation on 16 January 2015 and took over the activities of another charity, Polish Educational Society - registered number 298254 - on 24 March 2016.

The assets and liabilities of PMS Bookshop Limited were transferred to the charity on 1 April 2019 and the charity carried on this activity after this date.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on and signed on their behalf by:

E. Barrass

Elzbieta Barrass
(Chair of Trustees)

27.10.26

A. Machowska

Antonina Machowska
(Vice chairperson)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of The Polish Educational Society ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

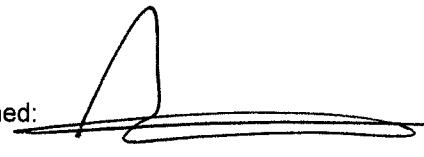
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Signed:  Dated: 27 October 2026

Dave Alesbury

Chartered Accountant

Feltons

Chartered Accountants

1 The Green

Richmond

Surrey

TW9 1PL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:				
Donations and legacies	3	**162,120**	**162,120**	*125,894*
Charitable activities	4	**136,659**	**136,659**	*122,628*
Other trading activities	5	**170,997**	**170,997**	*178,236*
Investments	6	**1,047**	**1,047**	*383*
Total income		**470,823**	**470,823**	*427,141*
Expenditure on:				
Raising funds	7	**122,209**	**122,209**	*108,616*
Charitable activities	8	**351,549**	**351,549**	*318,696*
Total expenditure		**473,758**	**473,758**	*427,312*
Net expenditure before net gains on investments		**(2,935)**	**(2,935)**	*(171)*
Net gains on investments		**33,037**	**33,037**	*23,548*
Net movement in funds		**30,102**	**30,102**	*23,377*
Reconciliation of funds:				
Total funds brought forward		**558,961**	**558,961**	*535,584*
Net movement in funds		**30,102**	**30,102**	*23,377*
Total funds carried forward		**589,063**	**589,063**	*558,961*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 21 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 £		2024 £	
Fixed assets					
Tangible assets	13	6,742		7,158	
Investments	14	368,111		337,024	
		374,853		344,182	
Current assets					
Stocks	15	45,900		21,034	
Debtors	16	7,370		6,579	
Cash at bank and in hand		172,796		207,705	
		226,066		235,318	
Current liabilities					
Creditors: amounts falling due within one year	17	(11,857)		(20,539)	
Net current assets			214,209		214,779
Total assets less current liabilities			589,062		558,961
Total net assets			589,062		558,961
Charity funds					
Restricted funds	19		-		-
Unrestricted funds	19		589,062		558,961
Total funds			589,062		558,961

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

E. Barrass

Elzbieta Barrass
(Chair of Trustees)

27.10.26

A. Machowska

Antonina Machowska
(Vice chairperson)

The notes on pages 9 to 21 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

The Polish Educational Society was registered with the Charity Commission as a Charitable Incorporated Organisation on 16 January 2015. The address of the principal office is shown on page 1. The registered charity number is 1159980.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Polish Educational Society 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.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

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 income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Office equipment	- 10% straight line
Computer equipment	- 25% straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Accounting policies (continued)

2.9 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.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

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 or the amount it has received as advanced payments for the goods or services it must provide.

2.12 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Pensions

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

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Donations	2,020	**2,020**	*2,805*
Legacies	10,000	**10,000**	*-*
Grants	150,100	**150,100**	*123,089*
	162,120	**162,120**	*125,894*
Total 2024	*125,894*	*125,894*	

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from charitable activities - Publishing and educational courses	86,325	**86,325**	*70,274*
Income from charitable activities - Membership fees	50,334	**50,334**	*52,354*
	136,659	**136,659**	*122,628*
Total 2024	*122,628*	*122,628*	

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from the bookshop	170,997	**170,997**	*178,236*
Total 2024	*178,236*	*178,236*	

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from local listed investments	969	**969**	*346*
Investment income - bank interest	78	**78**	*37*
	1,047	**1,047**	*383*
Total 2024	*383*	*383*	

7. Expenditure on raising funds

Other trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Trading expenses - bookshop	88,996	**88,996**	*68,744*
Trading expenses - staff costs	33,213	**33,213**	*39,872*
	122,209	**122,209**	*108,616*
Total 2024	*108,616*	*108,616*	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	*Total 2024 £*
Publishing and educational courses	351,549	**351,549**	*318,696*
Total 2024	*318,696*	*318,696*	

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	*Total funds 2024 £*
Publishing and educational courses	250,139	101,410	**351,549**	*318,696*
Total 2024	*223,005*	*95,691*	*318,696*	

Analysis of direct costs

	Publishing and education 2025 £	Total funds 2025 £	*Total funds 2024 £*
Staff costs	77,452	**77,452**	*69,187*
Cost of examination	34,347	**34,347**	*28,782*
Cost of Conferences	36,042	**36,042**	*65,713*
Cost of periodicals	7,963	**7,963**	*6,342*
Membership fees	539	**539**	*251*
Competition events cost	32,141	**32,141**	*38,275*
Travel expenses	955	**955**	*124*
Sundry expenses	-	**-**	*500*
Special events cost	60,700	**60,700**	*13,831*
	250,139	**250,139**	*223,005*
Total 2024	*223,005*	*223,005*	

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Publishing and education 2025 £	Total funds 2025 £	*Total funds 2024 £*
Depreciation	1,992	**1,992**	*1,599*
Travel expenses	6,960	**6,960**	*4,523*
Communication costs	3,851	**3,851**	*2,745*
Computer expenses	7,585	**7,585**	*4,545*
Insurance	860	**860**	*1,106*
General office expenses	7,293	**7,293**	*6,428*
Light and heat	776	**776**	*-*
Printing and stationery	17,689	**17,689**	*13,939*
Bank charges and interest	1,803	**1,803**	*1,296*
Rent and rates	31,825	**31,825**	*27,489*
Advertising and marketing	165	**165**	*-*
Repairs and maintenance	2,248	**2,248**	*15,036*
Entertaining	2	**2**	*784*
Governance costs	18,361	**18,361**	*16,201*
	101,410	**101,410**	*95,691*
Total 2024	*95,692*	*95,691*	

10. Independent examiner's remuneration

	2025 £	*2024 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**1,375**	*1,300*
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above	**3,200**	*3,050*

11. Staff costs

	2025 £	*2024* *£*
Wages and salaries	**105,409**	*104,002*
Social security costs	**3,038**	*2,834*
Contribution to defined contribution pension schemes	**2,218**	*2,223*
	110,665	*109,059*

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	*2024* *No.*
Staff	**5**	*6*

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. The fees were paid to trustees for exam assessments and invigilating. The value of Trustees' remuneration and other benefits was as follows:

		2025 £	*2024* *£*
Elzbieta Barrass	Remuneration	**659**	*170*
Malgorzata Lasocka	Remuneration	**449**	*165*
Teresa Górski	Remuneration	**337**	*50*
Darie Wilkinson	Remuneration	**1,656**	*1,550*
Joanna Mechelewska	Remuneration	**300**	*620*
Katarzyna Kowalczyk	Remuneration	**1,215**	*1,805*
Halina Stochniol	Remuneration	**106**	*20*

During the year ended 31 December 2025, expenses totalling £4,241 were reimbursed or paid directly to 9 Trustees *(2024 - £4,123 to 8 Trustees)*. The expenses largely related to the cost of travel, hotel and subsistence costs, as well as a staff gift.

13. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 January 2025	**13,963**	**3,747**	**17,710**
Additions	**-**	**1,577**	**1,577**
At 31 December 2025	**13,963**	**5,324**	**19,287**
Depreciation			
At 1 January 2025	**7,197**	**3,356**	**10,553**
Charge for the year	**1,206**	**786**	**1,992**
At 31 December 2025	**8,403**	**4,142**	**12,545**
Net book value			
At 31 December 2025	**5,560**	**1,182**	**6,742**
At 31 December 2024	*6,766*	*391*	*7,157*

14. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2025	**337,024**
Revaluations	**31,087**
At 31 December 2025	**368,111**
Net book value	
At 31 December 2025	**368,111**
At 31 December 2024	*337,024*

15. Stocks

	2025 £	*2024 £*
Finished goods and goods for resale	**45,900**	*21,034*

16. Debtors

	2025 £	*2024 £*
Due within one year		
Trade debtors	**1,127**	*973*
Other debtors	**4,828**	*4,106*
Prepayments and accrued income	**1,415**	*1,500*
	7,370	*6,579*

17. Creditors: Amounts falling due within one year

	2025 £	*2024* *£*
Other taxation and social security	**1,635**	*2,872*
Accruals and deferred income	**10,222**	*17,667*
	11,857	*20,539*

18. Financial instruments

	2025 £	*2024* *£*
Financial assets		
Financial assets measured at amortised cost	**173,923**	*208,678*

	2025 £	*2024* *£*
Financial liabilities		
Financial liabilities measured at amortised cost	**10,222**	*17,667*

Financial assets measured at amortised cost comprises bank balances and other debtors, excluding VAT.

Other financial liabilities measured at amortised cost comprises accruals.

19. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2025 £
Unrestricted funds					
General Funds - all funds	**558,961**	**470,822**	**(473,758)**	**33,037**	**589,062**

Statement of funds - prior year

	Balance at 1 January 2024 £	*Income £*	*Expenditure £*	*Gains/ (Losses) £*	*Balance at 31 December 2024 £*
Unrestricted funds					
General Funds - all funds	*535,584*	*427,141*	*(427,312)*	*23,548*	*558,961*

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £2,218 (2024 - £2,223). No amounts were included in creditors as payable to the fund at the balance sheet date.

21. Related party transactions

The The Polish Educational Society has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the The Polish Educational Society at 31 December 2025.