Charity Registration No. 292231

Company Registration No. 00405814 (England and Wales)

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	The Trustees who served during the year and since the year end were as follows: M Szablewski (President) K J Reitmeier (Deputy President) A M Mankowska (Secretary General) S Berkieta (Treasurer General) A Tabor (Chief Guide) - appointed 9 February 2025) M Czabanski (Chief Scout) - appointed 9 February 2025 T Ciecierska (Chief Senior Scouting) J Moszumanska (Representative Scouting Auxiliary) - resigned 9 February 2025 K Buyukardicli (Representative Scouting Auxiliary) - appointed 9 February 2025 Rev. K Tyliszczak (Chief Chaplain) - resigned 9 February 2025 Rev. K Zylczynski (Chief Chaplain) - appointed 9 February 2025 J Sempolinska-Uzarowicz (Regional Deputy President – Argentina) M Nowak (Regional Deputy President – Australia) S Reitmeier (Regional Deputy President – Canada) - resigned 9 February 2025) M Gorzkowski (Regional Deputy President – Canada) - appointed 9 February 2025 M Borucka (Regional Deputy President – France) M Weglinska (Regional Deputy President – Ireland) - resigned 25 April 2025 D Matuszewska (Regional Deputy President – UK) Z Pisanski (Regional Deputy President – USA) D Figiel (Board Member) – Chief Guide until 9 February 2025 A Janczuk (Board Member) - appointed 9 February 2025 B Pawlikowska (Board Member) F Peplinski (Board Member) – Chief Scout until 9 February 2025 T Pogorzelski (Board Member) - appointed 9 February 2025 R Rospedzihowski (Board Member) H Sandig (Board Member) J Kaczorowska (Board Member) - resigned 9 February 2025 A Mahut (Board Member) - resigned 9 February 2025 T Szadkowska-Lakomy (Board Member) - resigned 9 February 2025 All Trustees are also Directors for the purpose of Company Law
Secretary	A M Mankowska
Charity number	292231
Company number	00405814
Principal and registered office	23-31 Beavor Lane London W6 9AR
Auditor	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Bankers	Lloyds Bank plc PO Box 1000 BX1 1LT
Solicitors	Russell Cooke 2 Putney Hill London SW15 6AB

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who are also directors for the purposes of company law present their report and accounts for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The policies adopted in furtherance of the charitable company objectives are to promote the physical, mental and spiritual development of Polish youth outside of Poland by Scouting and Guiding methods in accordance with the principles and traditions of the Scout and Guide movement.

Polish Scouting Association (International) Limited (PSA (International)) is the umbrella body overseeing operations in a number of countries and coordinates policy and methodology. Training, support and continuous professional development of scout and guide instructors around the world is a key role for the charitable company.

The charitable company has the following cost centres:

- Governing Council and Management Board
- International Scout Headquarters
- International Guide Headquarters
- International Senior Scouting Headquarters

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake to provide public benefit.

Achievements and performance

A full programme of normal scouting activities was completed in all regions of PSA (International) in 2025.

(a) Governance Matters

The triennial General Meeting of PSA (International) took place on 7 – 9 February 2025, during which a new Management Board was elected.

Following consultation with members at the General Meeting and the World Advisory Council, the newly elected Management Board agreed a set of strategic projects for the 2025-28 term of office:

- Establish policies and procedures to support the creation of new units in territories where there is no regional PSA body.
- Establish a position with respect to collaboration with other Polish scouting and non-scouting organisations based in Poland and the international Polish diaspora.
- Improve governance procedures, including succession planning.
- Develop a marketing strategy for the Association aimed specifically at the youth and young adult leaders within the Polish diaspora.

Working groups have been assigned to each of the projects to develop and realise plans.

The Board approved the composition and terms of reference of standing committees to carry out specified delegated tasks:

- Internal audit
- Disputes and Grievances
- Management of the Beavor House Property
- Regulations
- PSA history and archives
- Small grants
- Engagement with Poland
- Governance
- Event Planning

The Board convened task groups to complete the following projects:

- Risk register - create a formal process for the identification, evaluation and monitoring of risk within PSA (International).
- Disputes and grievances - draft new regulations regarding complaints and disputes.
- Asset Dispersal - consider and draft proposals on the distribution of PSA (International) assets in the event of the dissolution of the Association.

A Board member chairs each task group and reports to the Management Board.

The World Advisory Council met online on 5th April 2025 and was consulted on the nomination and election procedures used during the 2025 General Meeting; risk management, strategic objectives and the Osnowa project (see below).

Management Board meetings were held online to facilitate the participation of Trustees living outside the UK.

(b) Beavor House

The Burlington House School Sixth Form continues to occupy the ground and 1st floors of Beavor House in line with the existing 15-year lease agreement. Under a separate licensing arrangement, the school has used the 2nd floor premises from Monday to Friday during term time. This arrangement ended in August 2025. Discussions with the school concerning contractual amendments are ongoing.

Building works started in 2024 over-ran into 2025. Remedial work is expected to be completed this year.

The annual Fire Risk Assessment was completed and the “Fire Safety” policy updated in May 2025 and reviewed in June 2026. A “Dogs in the Workplace” policy was introduced in 2025.

A programme of scheduled maintenance tasks, safety upgrades and unforeseen repairs is ongoing.

(c) Scouting Programmes and Other Activities:

- In September 2025, a 28-person delegation of PSA (International) members attended the commemorations of the 80th anniversary of the death of Blessed Fr. Stefan Wincenty Frelichowski, a Polish priest and scout who perished in the German concentration camp at Dachau and is the Patron of Polish scouting. During the event, the Association was honoured with the Frelichowski medal awarded by the Polish Armed Forces Bishop, for its continued work in promoting the veneration of Fr. Frelichowski.
- PSA (International) embarked on a joint project, called ‘Osnowa’ with Związek Harcerstwa Rzeczypospolitej (ZHR – based in Poland) and Polish scouting organisations from Lithuania, Latvia, Ukraine and the Czech Republic. The project objective is to share knowledge and best practice experience in financing and fund search, media management and to standardise procedures concerning contacts between units and arrangements for organising joint expeditions and exchange visits. PSA (International) is represented on the steering committee by F.Peplinski (Board member) and A.Macheta (Associate Board member).
- In October 2025 the PSA (international) President signed a memorandum of understanding with Związek Harcerstwa Polskiego (ZHP – based in Poland), to recognise formal collaborations on specified projects.
- At the invitation of the Polish government, the Association was represented at various commemorative events in Poland, including 22nd February - World Thinking Day; 2nd May - Polish Flag Day; 15th August - Soldier’s Day; 11th November - Polish Independence Day.
- In July 2025, the President of Poland honoured the current and immediately preceding Presidents of the Association with the Knight's Cross of the Order of Polonia Restituta.
- The Association was represented at the annual meeting of the World Polonia Council, which was held in Poland in November 2025.
- The President of PSA (International) participated in formal events in Poland, the UK and Canada. The Chief Guide took part in the summer camp in Poland which brought together units from Budapest, Leipheim, Madrid and Vienna. The Chief Scout visited units in the USA and Canada.
- The Senior Scouting organisation, is generating more interest amoungst younger members and has approved new groups in the UK and USA. Other groups are active with their own programmes.
- The Scouts HQ has reviewed its Scout leader accreditation requirements and has updated its Venture Scout badge programmes.
- The Chief Chaplain began a review of the network of the Association’s chaplains, to improve communication and enhance the spiritual programme for members. A Pastoral Council with representation of each of the subsidiary organisations (Guides, Scouts, Senior Scouting) was created to support this work.
- The History and Archives Committee continued its work of digitising PSA (International) archives, responding to archive information requests, publishing articles and brochures based on archival material. Committee members are continuing their collaboration with the Institute of National Remembrance (IPN – based in Poland) on the planned publication, “Atlas of Polish Scouting 1918-2018”. An agreement was signed with IPN under which PSA (International) undertook to provide the English translation part of the publication

Financial review

In the year income exceeded expenditure by £350,905 (2024 – expenditure exceeded income by £32,981).

This surplus was taken to the fund balance brought forward giving a total fund balance on 31 December 2025 of £3,666,372 (2024 - £3,315,467).

The reserves can be broken down as follows:

- Unrestricted free reserves of £630,333 (2024 - £439,280 excluding tangible fixed assets and investment property)
- Unrestricted designated funds of £3,036,039 (2024 - £1,173,358) this represents the tangible fixed assets and property held by the charity, which can only be realised upon sale
- Restricted funds of £nil (2024 £3,277) funds donated to the charity for a specific purpose

It is the policy of the charitable company to maintain free reserves in unrestricted funds which have not been designated for a specific use, at a level equivalent to three years operating expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charitable company's current activities whilst resolving any issues arising from such a decline. It will also permit the charitable company to carry out maintenance work and improvements on its freehold property as required due to age.

The Charity renewed a Co-operation Agreement with ZHR, acting as agent for the National Freedom Foundation, a Polish Government Agency. Under this agreement, the company received financial support in 2025. The support was directed to (a) the Association's leader training and its activities and programs development, and (b) support of the Association's infrastructure and governance. The restricted funds granted amounted to £141,276 and expenditure was fully reconciled in accordance with grant objectives

A loan granted to Polish Scouting Association (UK Region) in 2022 was extended on unchanged terms, to September 2026.

Risk management

There were no reportable incidents in 2025, nor have there been any up to the report date.

The Management Board approved formal risk management guidelines in March 2026.

The Board regularly considers the level of risk associated with financial and organisational decisions.

Update on Activities in 2026

- Workshops organised by the Osnowa Project Steering Committee were held in Warsaw in February 2026. 23 Association members, including 8 Board Members/Associates, took part in the event.
- In February 2026, the World Thinking Day event held at the Presidential Palace in Warsaw coincided with the appointment of the new Polish President, dr. Karol Nawrocki as the Protector of Polish Scouting. 10 members of the Association, led by the PSA (International) President, attended the event.

Future Plans

- A delegation of PSA's scouts and guides will participate in the World Scouting Jamboree, which will take place in Poland in 2027. The 40-person delegation will be recruited during 2026 and will commence its preparations for the event. Eleven adult members have volunteered for the Jamboree's International Service Team.
- The World Advisory Council will convene for an in-person meeting in Ireland in November 2026.
- The Risk Management task group will run a trial of the agreed risk management tool before rolling it out to the regional organisations.
- The 'Osnowa' project will continue to develop its programmes and workshops.
- The History and Archives Committee will continue digitalisation of historic documents held in London. Its objectives will include digitalisation of audio and video archived material, review of archive access procedures including control of sensitive/confidential material and on the organisation of the Association's library.

Structure, governance and management

PSA (International) is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 8 March 1946 and as amended by special resolutions dated 9 May 1985, 6 February 2004, 17 November 2012, 29 August 2013 and 28 January 2022. The registered company was registered as a charitable entity with the Charity Commission on 9 August 1985.

The legal and administrative page gives details of the charity's principal officers and advisors.

None of the trustees have any beneficial interest in the Company. All the trustees are members of the company, and as all members, guarantee to contribute £1 in the event of winding up.

The charitable company is managed by the Management Board, elected at an Annual General Meeting and whose tenure lasts 3 years. The last elections took place on 8 February 2025 and elected 23 members.

- The President
- Deputy President
- 7 x Regional Deputy Presidents
- Chief Scout
- Chief Guide
- Head of Senior Scouting
- Representative of the Scouting Auxiliary
- Secretary General
- Treasurer General
- Chief Chaplain
- 7x Members

The Management Board is the executive body running the day-to-day activities of the charitable company and meets at least 10 times per year.

A World Council consisting of the Management Board, 10 members elected at the General Meeting and the current Regional Heads of Scouts, Guides and Seniors meets periodically. The World Council acts as an advisory body, making recommendations to the Management Board on policy, procedure and programming.

Investment policy
The trustees have considered the most appropriate policy for investing funds and have found that a combination of interest-bearing bank accounts and rental income from part of the property meets their requirement to generate both income and capital growth.

Related parties
Formally none. Polish Scouting Association (UK Region) Ltd is a stand-alone registered, charitable company but also operates under the umbrella of the Association represented by Polish Scouting Association (International) Limited. Its senior members may be members of PSA (International).

Similarly, Polish Scouting Organization – ZHP Inc. in the United States and similar “not for profit” and charitable organisations in Argentina, Australia, Austria, Belgium, Canada, France, Germany, Ireland and Spain operate under the umbrella of the Association.

Auditor
The auditor, Kendall Wadley LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

Disclosure of information to auditor
Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

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

On behalf of the Management Board and Trustees

Ms A M Mankowska
(Company Secretary, Trustee)
Dated: 7 September 2026

M Szablewski
(Chairman, Trustee)
Dated:7 September 2026

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who are also the directors of Polish Scouting Association (International) Limited for the purpose of company law, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

Opinion

We have audited the financial statements of Polish Scouting Association (International) Limited (the 'Charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 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.

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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of the 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 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained.

- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride or fraud is made.

- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity.

Audit responses to risks identified
The information obtained through the assessment to risk procedures is reviewed and the following work undertaken:

- processes to test the outcomes of our assessment include, a review of Board minutes, analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.

- an understanding of the legal and regulatory framework as applicable to the charity is obtained together with knowledge of the procedures put in place by the charity in order to comply with the same.

It should be noted that Auditing standards limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Sarah Morley ACA (Senior Statutory Auditor)
For and on behalf of Kendall Wadley LLP

7 September 2026

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

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 (INTERNATIONAL) LIMITED

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**	4,863	-	141,276	146,139	124,338
Charitable activities	**4**	23,394	-	-	23,394	26,386
Other trading activities	**5**	7,072	-	-	7,072	-
Investments	**6**	258,579	-	-	258,579	241,820
Total income		293,908	-	141,276	435,184	392,544
Expenditure on:						
Raising funds	**7**	-	-	-	-	2,555
Charitable activities	**8**	86,968	29,856	144,553	261,377	442,370
Total expenditure		86,968	29,856	144,553	261,377	444,925
Net gains/(losses) on investments	**13**	177,098	-	-	177,098	19,400
Net income/(expenditure)		384,038	(29,856)	(3,277)	350,905	(32,981)
Transfers between funds	**14 & 23**	(1,892,537)	1,892,537	-	-	-
Net movement in funds		(1,508,499)	1,862,681	(3,277)	350,905	(32,981)
Reconciliation of funds:						
Fund balances at 1 January 2025		2,138,832	1,173,358	3,277	3,315,467	3,348,448
Fund balances at 31 December 2025		630,333	3,036,039	-	3,666,372	3,315,467

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

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**	977	-	123,361	124,338
Charitable activities	**4**	26,386	-	-	26,386
Investments	**6**	241,820	-	-	241,820
Total income		269,183	-	123,361	392,544
Expenditure on:					
Raising funds	**7**	2,555	-	-	2,555
Charitable activities	**8**	300,179	21,208	120,983	442,370
Total expenditure		302,734	21,208	120,983	444,925
Net gains/(losses) on investments	**13**	19,400	-	-	19,400
Net income/(expenditure)		(14,151)	(21,208)	2,378	(32,981)
Transfers between funds	**14**	(406,764)	406,142	622	-
Net movement in funds		(420,915)	384,934	3,000	(32,981)
Reconciliation of funds:					
Fund balances at 1 January 2024		2,559,747	788,424	277	3,348,448
Fund balances at 31 December 2024		2,138,832	1,173,358	3,277	3,315,467

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**15**		1,026,039		1,193,510
Investment properties	**16**		2,010,000		1,679,400
			3,036,039		2,872,910
Current assets					
Debtors	**17**	269,135		233,603	
Investments	**18**	227,917		153,109	
Cash at bank and in hand		236,601		180,296	
		733,653		567,008	
Creditors: amounts falling due within one year	**19**	(15,366)		(39,880)	
Net current assets			718,287		527,128
Total assets less current liabilities			3,754,326		3,400,038
Creditors: amounts falling due after more than one year	**20**		(87,954)		(84,571)
Net assets			3,666,372		3,315,467
The funds of the charity					
Restricted funds	**22**		-		3,277
Unrestricted funds					
Designated funds	**23**	3,036,039		1,173,358	
General unrestricted funds		630,333		2,138,832	
			3,666,372		3,312,190
			3,666,372		3,315,467

POLISH SCOUTING ASSOCIATION (INTERNATIONAL) LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2025

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for complying with the requirements of the act with respect to accounting records and the preparation of accounts.

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 applicablle to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 7 September 2026

Ms A M Mankowska
(Company Secretary,Trustee)

Mr M Szablewski
(Chairman, Trustee)

Company Registration No. 00405814

1 Accounting policies

Company information

Polish Scouting Association (International) Limited is a private company limited by guarantee incorporated in England and Wales (Company number: 00405814). And a charity registered with the charity commission in England and Wales (Charity number: 292231). The registered office is 23-31 Beavor Lane, London, W6 9AR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The 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 accounts have been prepared under the historical cost convention and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the 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 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.

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.

1.5 Expenditure

Expenditure is accounted for on an accruals basis. Liabilities are acknowledged when a legal or constructive obligation exists at the balance sheet date as a result of a past event.

Governance costs are wholly attributable to the charitable activities of the entity.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Assets costing more than £10,000 are capitalised.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	50 years and 12 years straight line
Fixtures, fittings & equipment	15% on net book value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Assets under construction are not depreciated until they are brought into use.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Liabilities

Liabilities are recognised when there is 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 goods and services it must provide.

1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

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.

3 Donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	4,863	-	4,863	977	-	977
Grants received	-	141,276	141,276	-	123,361	123,361
	4,863	141,276	146,139	977	123,361	124,338
Grants receivable for core activities						
ROHIS	-	141,276	141,276	-	123,361	123,361
	-	141,276	141,276	-	123,361	123,361

4 Charitable activities

	Charitable income - unrestricted funds 2025 £	Charitable income - unrestricted funds 2024 £
Subscriptions	22,754	26,093
Other income	640	293
	23,394	26,386

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop income	7,072	-

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	252,833	231,463
Interest receivable	5,746	10,357
	258,579	241,820

7 Raising funds

	2025 £	2024 £
Other costs		
Costs of incidental goods sold	-	2,555
	-	2,555

8 Expenditure on charitable activities

	Furtherance of scouting 2025 £	Furtherance of scouting 2024 £
Direct costs		
Depreciation	32,879	24,765
Rates	12,447	10,079
Insurance	6,670	5,804
Light and heat	1,977	4,643
Property repairs and maintenence	48,875	278,981
Books and publications	6,453	11,618
Telephone, website and communications	9,321	6,129
Travel	16,995	16,586
Services and administration	40,740	14,919
Conference cost	12,217	46,738
Training	5,765	-
	194,339	420,262
Grant funding of activities (see note 9)	45,223	16,408
Share of support and governance costs (see note 10)		
Governance	21,815	5,700
	261,377	442,370
Analysis by fund		
Unrestricted funds	86,968	300,179
Designated funds	29,856	21,208
Restricted funds	144,553	120,983
	261,377	442,370

9 Grants Paid:

	2025	2024
	£	£
Scouting Units in:		
UK	13,776	2,817
Argentina	1,200	-
Austria	554	-
Ukraine	4,188	-
USA	7,800	716
Australia	3,615	1,398
Belgium	4,330	9,037
Austria	-	1,225
Ireland	788	-
Canada	5,695	-
Hungary	632	-
Germany	2,451	-
Spain	94	-
Sweden	100	-
France	-	1,215
	45,223	16,408

10 Support costs allocated to activities

	2025	2024
	£	£
Governance costs	21,815	5,700
Analysed between:		
Furtherance of scouting	21,815	5,700

Governance costs comprise:	2025 £	2024 £
Auditor's fees: audit	5,880	3,780
Legal and professional	15,935	1,920
	21,815	5,700

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year. Re-imbursed expenses incurred in the course of the conduct of charitable activities of £31,432 were paid to 16 Directors (2024: £24,083 5 directors). Expenses related to travel expenses and other costs associated with running the Charity.

12 Employees

There were no employees during this or the prior year.

	2025 Number	2024 Number
Total	-	-

13 Net gains on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Revaluation of investment properties	177,098	19,400

14 Transfers

The transfer between unrestricted and designated funds represents the fixed asset additions in the year.

15 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2025	1,421,688	53,633	1,475,321
Additions	18,910	-	18,910
Transfer to investment property	(153,502)	-	(153,502)
At 31 December 2025	1,287,096	53,633	1,340,729
Depreciation			
At 1 January 2025	248,330	33,481	281,811
Depreciation charged in the year	29,856	3,023	32,879
At 31 December 2025	278,186	36,504	314,690
Carrying amount			
At 31 December 2025	1,008,910	17,129	1,026,039
At 31 December 2024	1,173,358	20,152	1,193,510

16 Investment property

	2025 £
Fair value	
At 1 January 2025	1,679,400
Transfers from owner-occupied property	153,502
Net gains through fair value adjustments	177,098
At 31 December 2025	2,010,000

Land and buildings with a carrying amount of £2,010,000 were revalued at 1 October 2025 by Frost Meadowcroft Surveyors LLP, independent valuers not connected with the Charity. The valuation conforms to RICS Valuation - Global Standards 2022 - "Red Book" and was based on current market valuation.

If investment properties were stated on an historical cost basis rather than a fair value basis, the amounts would have been included as follows:

	2025 £	2024 £
Cost	605,214	547,399
Accumulated depreciation	325,231	294,163
Carrying amount	279,983	253,236

17 Debtors

	2025 £	2024 £
Other debtors	248,125	226,704
Prepayments and accrued income	21,010	6,899
	269,135	233,603

In accordance with the provisions of the SORP and FRS 102, rental income is accounted for evenly over the life of the lease. In rent free periods this gives rise to a notional debtor which is released to the Statement of Financial Activities over time. Other debtors of £90,829 relate to this process, of this amount £73,199 (2024: £60,363) will be released in more than one year.

Further included among other debtors is an amount due from Polish Scouting Association (UK Region) Limited for £150,000 for which repayment has been extended to greater than one year, a further amount is due from PSA Belgium totalling £2,046 and PSA (UK Region) totalling £4,000 due in more than one year.

18 Current asset investments

	2025 £	2024 £
Fixed term deposit	227,917	153,109

19 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	21	-	20,404
Accruals		15,366	19,476
		15,366	39,880

20 Creditors: amounts falling due after more than one year

	2025 £	2024 £
Other creditors	87,954	84,571

21 Deferred income

	2025 £	2024 £
Arising from Rent received in advance	-	20,404

Deferred income relates to rent received in advance of the due date, all is released in the subsequent accounting period.

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds				Movement in funds		
	Balance at 1 January 2024	Income	Expenditure	Transfers	Balance at 1 January 2025	Income	Expenditure	Balance at 31 December 2025
	£	£	£	£	£	£	£	£
ZHR ROHIS	-	123,361	(120,983)	622	3,000	141,276	(144,276)	-
ZHR Ukrainian Aid	277	-	-	-	277	-	(277)	-
	277	123,361	(120,983)	622	3,277	141,276	(144,553)	-

ZHR ROHIS - Monies were received from ZHR as agent, to assist with the costs of supporting the activities of the Polish Scouting Association (International) Limited, under the Polish Government program "Support for the development of scouting organisations 2018-2030", known by its acronym ROHIS.

ZHR Ukraine Aid - a fund for the relief of those suffering the negative effects of the war in Ukraine.

23 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

		Movement in funds						
	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 1 January 2025	Resources expended	Transfers	Balance at 31 December 2025
	£	£	£	£	£	£	£	£
Land and property	788,424	-	(21,208)	406,142	1,173,358	(29,856)	(134,592)	1,008,910
Investment property	-	-	-	-	-	-	2,010,000	2,010,000
Tangible fixed assets	-	-	-	-	-	-	17,129	17,129
	788,424	-	(21,208)	406,142	1,173,358	(29,856)	1,892,537	3,036,039

The designated fund represents the value of the freehold property and tangible assets held by the charity.

During the year a transfer of £1,892,537 was made to include tangible fixed assets and the investment property.

24 Financial commitments, guarantees and contingent liabilities

Financial commitments were made at the year end for £nil (2024: £38,000) these costs are payable towards expenses associated with running the AGM post year end.

25 Analysis of net assets between funds

	Unrestricted funds 2025	Designated funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£	£	£
Fund balances at 31 December 2025 are represented by:								
Tangible assets	-	1,026,039	-	1,026,039	20,152	1,173,358	-	1,193,510
Investment properties	-	2,010,000	-	2,010,000	1,679,400	-	-	1,679,400
Current assets	718,287	-	-	718,287	523,851	-	3,277	527,128
Long term liabilities	(87,954)	-	-	(87,954)	(84,571)	-	-	(84,571)
	630,333	3,036,039	-	3,666,372	2,138,832	1,173,358	3,277	3,315,467

26 Operating lease commitments

Lessor

At the reporting end date the Charity had contracted with tenants for the following minimum lease payments:

	2025 £	2024 £
Within one year	175,908	175,908
Between two and five years	483,747	659,655
	659,655	835,563

27 Related party transactions

There were no related party transactions in this or the prior year.