

Charity registration number 327128

THE RELIEF SOCIETY FOR POLES TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

THE RELIEF SOCIETY FOR POLES TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J Sikora-Sikorski (Chairman) Mrs E. Koc-Lawdham Mr R Wisniowski Mr P Rejek Ms M Legezynska
Charity number	327128
Principal address	55 Princes Gate London SW7 2PN
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT
Solicitors	Preston Mellor Harrison 30 High Street Chislehurst Kent BR7 5AS

THE RELIEF SOCIETY FOR POLES TRUST

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THE RELIEF SOCIETY FOR POLES TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 trust deed, the Charities Act 2011 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 objects are specifically for people who are Polish and/or the descendants of such individuals. They are as follows:

- The relief of poverty, need, distress and sickness both mental and physical
- The advancement of education (including technical, cultural, physical and vocational education) and
- The advancement of religion

These are activities which primarily enhance welfare services, help, financial assistance and advice to Polish people in need, in particular elderly living alone in the United Kingdom, to enable them to retain their dignity, self-respect and independence. The Trustees' policy is to ensure that the highest quality community care service is available to beneficiaries.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Relief Society for Poles is an organisation that began its life as the Polish Red Cross based in the UK. At the end of the Second World War, Stalin's newly constituted Polish communist regime took over the Polish Red Cross, but its management board in London, made up of Poles who had fought for a free and independent Poland and opposed to the communists, transferred their duties and financial assets to a new organisation called the Relief Society for Poles Limited – a company limited by guarantee. The company was registered on 5th May 1948. Amongst its first directors were Helena Sikorska – wife of Poland's Prime Minister General Władysław Sikorski, General Józef Haller, General Tadeusz Malinowski and Admiral Józef Unrug.

The role of the Relief Society at that time was to help Polish soldiers, civilians and their families to adjust to a new life in the UK because many of them did not wish to return to a Poland run by communists as it was dangerous to do so. Some of the soldiers fighting on the Allies side during the Second World War emigrated to North or South America, Canada, Australia but many chose to stay in the UK.

At that time, the work of The Relief Society was centred on running a Missing Family and Information Office which operated by trying to re-unite families separated by the war – as well as running a number of hostels for Poles who had no immediate home to go to.

The Relief Society for Poles Trust was set up on 26th March 1986 by the Company as a logical evolution of the charitable work carried out within the organisation. Its work up until recent years was particularly geared towards the provision of help, support and financial assistance to elderly Poles in the UK. With the influx of "new" Poles, the Charity's help and assistance extended also towards these younger Poles who had been arriving in the UK after Poland joined the European Union in 2004.

The present changing nature of the Polish Community in the UK brings with it new challenges, with many "new" Poles having arrived from Poland to work in the UK and set up new lives here. Their problems and needs are generally wider and more complicated in scope than those of the established Polish community but equally important. Responding to this new set of problems, the Trust is creating a new website to be the source of a wide variety of helpful information to direct these "new Poles" to where and from whom they can receive assistance for their particular issues.

The Trust receives many requests for financial assistance particularly from private individuals and, consistent with its objectives, responds by making financial grants mostly to Poles living in UK but also to Poles living in Poland – as well as to Polish charitable organisations in Poland and the UK.

As an example, every year since 2005, the Relief Society has been financially supporting a man who lives in Poland who, as a result of an attack upon him in the London Underground, lost both his arms and one of his feet under a train.

THE RELIEF SOCIETY FOR POLES TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Trust sees the plight of the homeless as one of its particular areas of concern and continues to help the homeless by supporting such charitable organisations as “The Upper Room” in West London , “The Passage” in Westminster , the help for the homeless activities of St. James RC Church in Marylebone.

Examples of organisations to which donations have been made reflect the scope of the Charity’s objectives – The Polish Klan Association in West London, The Polish South Coast Trust, The Polish Cultural Foundation and Stowarzyszenie Tęcza in Warsaw – an organisation which supports blind children and children with severely impaired vision.

A notable fundraising activity is the successful Chopin Festival in London which not only raises funds but also raises the profile of the Charity

The Trustees are ambitious for the future of the Charity and are in the process of developing a strategy to modernise and expand its activity.

For the year ended on 31st March 2024 a total of £51,287 was spent on charitable activities.

Financial review

The Trust had net incoming resources in the year of £62,659 (2023: outgoing resources of £11,698) as shown on page 5 of the accounts.

The Trustees have reviewed the charity's policy on reserves and feel that they have reserves at a level sufficient to generate adequate income to meet expenditure on charitable objectives. The Trustees are aware that currently the charity has expenditure greater than income and that the reserves are decreasing. However, the Trustees are looking at new ways of raising funds to maintain the level of reserves.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established by a charitable trust deed dated 26 March 1986 and is a registered Charity no. 327128 with its registered offices at 55 Prince's Gate, London SW7 2NP.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr J Sikora-Sikorski (Chairman)

Mrs E. Koc-Lawdham

Mr R Wisniowski

Mr P Rejek

Ms M Legezynska

Pursuant to the terms of the Trust Deed, the power to appoint new or additional Trustees is vested in The Relief Society for Poles (Towarzystwo Pomocy Polakom) Limited (Limited by Guarantee). Otherwise, Trustees may be appointed by resolution passed at any meeting of the Trustees. Any new Trustees would usually be chosen from the existing members of The Relief Society for Poles Limited (Limited by Guarantee) or from its pool of volunteers.

New Trustees would be inducted into their duties by a designee of the Trustees working alongside the office administrator. Should there be a request or requirement for any further formal training then this would be organised by the office administrator.

The Trustees meet as and when required to transact the Charity's business. The Trustees constitute the governing body of the charity, commonly called the management committee, made up of the Chairman, Treasurer and four Trustees. The Charity is linked to a number of Polish charitable groups and their volunteers. The Charity employed one part time office administrator.

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

THE RELIEF SOCIETY FOR POLES TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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Mr J Sikora-Sikorski (Chairman)

Trustee

Dated:

THE RELIEF SOCIETY FOR POLES TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE RELIEF SOCIETY FOR POLES TRUST

I report to the trustees on my examination of the financial statements of The Relief Society for Poles Trust (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated:

THE RELIEF SOCIETY FOR POLES TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Other trading activities	3	13,788	20,670	-	20,670
Investments	4	36,138	17,810	-	17,810
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		49,926	38,480	-	38,480
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>					
Charitable activities	5	51,287	42,479	6,587	49,066
		<hr/>	<hr/>	<hr/>	<hr/>
Net gains/(losses) on investments	10	64,020	(1,112)	-	(1,112)
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		62,659	(5,111)	(6,587)	(11,698)
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 April 2023		897,804	902,915	6,587	909,502
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2024		960,463	897,804	-	897,804
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE RELIEF SOCIETY FOR POLES TRUST

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Investments	12		1,062,908		998,888
Current assets					
Debtors	13	9,238		9,237	
Cash at bank and in hand		65,004		60,723	
		<u>74,242</u>		<u>69,960</u>	
Creditors: amounts falling due within one year	14	<u>(176,687)</u>		<u>(171,044)</u>	
Net current liabilities			<u>(102,445)</u>		<u>(101,084)</u>
Total assets less current liabilities			<u>960,463</u>		<u>897,804</u>
The funds of the charity					
Unrestricted funds			<u>960,463</u>		<u>897,804</u>
			<u>960,463</u>		<u>897,804</u>

The financial statements were approved by the trustees on

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Mr J Sikora-Sikorski (Chairman)
Trustee

THE RELIEF SOCIETY FOR POLES TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive the income and the amount can be quantified with reasonable accuracy.

Other trading income received by fundraising and sponsorship are included in full in the Statement of Financial Activities when receivable.

Investment income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

THE RELIEF SOCIETY FOR POLES TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity heading:

Expenditure on charitable activities includes the provision of welfare services and gifts and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include premises and office related costs, and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The allocation of support costs is analysed in note 5.

Governance costs include those incurred in the governance by the trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the charity. Governance costs are included within support costs and allocated to charitable activity costs.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 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.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

1.9 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Taxation

The charity is not subject to corporation tax or any other taxes on income or gains arising from its charitable objectives.

THE RELIEF SOCIETY FOR POLES TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

There were no key judgements or accounting estimates this year.

3 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	6,440	11,270
Sponsorships	7,348	9,400
	<u> </u>	<u> </u>
Other trading activities	13,788	20,670
	<u> </u>	<u> </u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	35,030	17,781
Interest receivable	1,108	29
	<u> </u>	<u> </u>
	36,138	17,810
	<u> </u>	<u> </u>

THE RELIEF SOCIETY FOR POLES TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	Provision of welfare services	Royal Albert Hall Concert	Total 2024	Provision of welfare services
	2024	2024		2023
	£	£	£	£
Staff costs	2,860	-	2,860	3,380
Chopin Festival	12,817	-	12,817	18,489
Donations paid	-	14,351	14,351	7,850
Subscriptions	-	-	-	178
Insurance	189	-	189	180
	<u>15,866</u>	<u>14,351</u>	<u>30,217</u>	<u>30,077</u>
Share of support costs (see note 6)	18,610	-	18,610	16,163
Share of governance costs (see note 6)	2,460	-	2,460	2,826
	<u>36,936</u>	<u>14,351</u>	<u>51,287</u>	<u>49,066</u>
Analysis by fund				
Unrestricted funds - general	36,936	14,351	51,287	42,479
Restricted funds	-	-	-	6,587
	<u>36,936</u>	<u>14,351</u>	<u>51,287</u>	<u>49,066</u>

Governance costs includes payments to the Independent examiner of £1,920 (2023: £1,919) for independent examination fees and £540 (2023: £666) for other services.

THE RELIEF SOCIETY FOR POLES TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Rent	10,800	-	10,800	10,800	10,800
Rates and water	2,998	-	2,998	2,581	2,581
Advertising	1,407	-	1,407	90	90
Light and heat	828	-	828	551	551
Telephone	-	-	-	1,565	1,565
Computer costs	753	-	753	576	576
Travel	1,824	-	1,824	-	-
Independent examination	-	1,920	1,920	-	1,919
Payroll fees	-	540	540	-	666
Bank charges	-	-	-	-	241
	<u>18,610</u>	<u>2,460</u>	<u>21,070</u>	<u>16,163</u>	<u>18,989</u>
Analysed between					
Charitable activities	<u>18,610</u>	<u>2,460</u>	<u>21,070</u>	<u>16,163</u>	<u>18,989</u>

7 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2024	2023
	£	£
Fees payable for the independent examination of the charity's financial statements	<u>1,920</u>	<u>1,919</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year, (2023-None).

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	<u>1</u>	<u>1</u>
Employment costs	2024	2023
	£	£
Wages and salaries	<u>2,860</u>	<u>3,380</u>

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

THE RELIEF SOCIETY FOR POLES TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Employees (Continued)

Remuneration of key management personnel

There are no employees paid by the trust that are deemed to be key management personnel.

10 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	64,020	(1,112)

11 Taxation

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

12 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	998,888
Valuation changes	64,020
At 31 March 2024	1,062,908
Carrying amount	
At 31 March 2024	1,062,908
At 31 March 2023	998,888

Cost of Investments - £1,000,000

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	9,104	9,103
Prepayments	134	134
	9,238	9,237

THE RELIEF SOCIETY FOR POLES TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Amount owed to parent undertaking	174,665	165,185
Other creditors	-	1,731
Accruals	2,022	4,128
	<u>176,687</u>	<u>171,044</u>

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

There were no restricted fund transactions during the year ended 31 March 2024.

Previous year:	At 1 April 2022 £	Resources expended £	At 31 March 2023 £
Royal Albert Hall Concert	6,587	(6,587)	-
	<u>6,587</u>	<u>(6,587)</u>	<u>-</u>

In the accounting year ending 31/03/18 the Trust started a project - preparing to organise a fundraising concert at the Royal Albert Hall. This took place on 11th November 2018 and it celebrated 100 years of Poland's return to the map of Europe.

16 Unrestricted 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.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
General funds	897,804	49,926	(51,287)	64,020	960,463
	<u>897,804</u>	<u>49,926</u>	<u>(51,287)</u>	<u>64,020</u>	<u>960,463</u>
Previous year:	At 1 April 2022	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2023 £
General funds	902,915	38,480	(42,479)	(1,112)	897,804
	<u>902,915</u>	<u>38,480</u>	<u>(42,479)</u>	<u>(1,112)</u>	<u>897,804</u>

THE RELIEF SOCIETY FOR POLES TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Related party transactions

There are no employees paid by the trust that are deemed to be key management personnel.

During the year to 31 March 2024, the charity paid an amount of rent of £10,800 (2023: £10,800) to The Relief Society for Poles (Towarzystwo Pomocy Polakom) Limited (Limited by Guarantee).

The Relief Society for Poles (Towarzystwo Pomocy Polakom) Limited (Limited by Guarantee) provided the Trust with a loan at the balance sheet date, the Charity owed £174,665 to The Relief Society for Poles (Towarzystwo Pomocy Polakom) Limited (Limited by Guarantee) (2023: £165,185).

The following Trustees are also directors of The Relief Society for Poles (TPP) Limited:

Mrs E. Koc-Lawdham
Mr J. Sikora-Sikorski
Mr R. Wisniowski
Mr P. Rejek
Ms M. Legezynska