

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
ABC Polish Saturday School in Poole

Marie Braine & Co
29 Huntly Road
Bournemouth
BH3 7HF

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for the Year Ended 31 August 2023

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Report of the Trustees
for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168588

Principal address

4 Old Dairy Close
Poole
BH15 3EW

Trustees

J Kulczycki
Mrs S Wielgosz-Chojnacka
Mrs K Kruczek-Christian
Mrs E Erdmann
B Milcarz (resigned 31.8.23)
D Dobies (resigned 31.8.23)
Mrs J Richards (resigned 31.8.23)
T Kawecki (appointed 9.9.23)
Mrs M Wiktor (appointed 9.9.23)
Mrs M Zakrzewska (appointed 9.9.23)
Mrs J Hamrol (appointed 9.9.23)

Independent Examiner

Marie Braine & Co
29 Huntly Road
Bournemouth
BH3 7HF

Approved by order of the board of trustees on 9 February 2024 and signed on its behalf by:

J Kulczycki - Trustee

Independent examiner's report to the trustees of ABC Polish Saturday School in Poole

I report to the charity trustees on my examination of the accounts of ABC Polish Saturday School in Poole (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the 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.

Marie Braine

Marie Braine & Co
29 Huntly Road
Bournemouth
BH3 7HF

9 February 2024

ABC Polish Saturday School in Poole

Statement of Financial Activities
for the Year Ended 31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		851	8,611
Charitable activities			
Teaching		49,736	47,045
Investment income	2	19	-
Total		<u>50,606</u>	<u>55,656</u>
EXPENDITURE ON			
Charitable activities			
Teaching		<u>57,482</u>	<u>48,673</u>
NET INCOME/(EXPENDITURE)		(6,876)	6,983
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>7,440</u>	<u>457</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>564</u></u>	<u><u>7,440</u></u>

The notes form part of these financial statements

ABC Polish Saturday School in Poole

Balance Sheet
31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
CURRENT ASSETS			
Cash at bank		1,264	8,440
CREDITORS			
Amounts falling due within one year	5	(700)	(1,000)
NET CURRENT ASSETS		<u>564</u>	<u>7,440</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		564	7,440
NET ASSETS		<u>564</u>	<u>7,440</u>
FUNDS	6		
Unrestricted funds		<u>564</u>	<u>7,440</u>
TOTAL FUNDS		<u>564</u>	<u>7,440</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 February 2024 and were signed on its behalf by:

J Kulczycki - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

2. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Interest receivable - trading	19	-
	<u>19</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.23	31.8.22
	£	£
Trustees' salaries	6,380	5,005
	<u>6,380</u>	<u>5,005</u>

Trustees' expenses

	31.8.23	31.8.22
	£	£
Trustees' expenses	5,710	4,550
	<u>5,710</u>	<u>4,550</u>

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	8,611
Charitable activities	
Teaching	47,045
Total	<u>55,656</u>
EXPENDITURE ON	
Charitable activities	
Teaching	48,673
NET INCOME	6,983
RECONCILIATION OF FUNDS	
Total funds brought forward	457
TOTAL FUNDS CARRIED FORWARD	<u>7,440</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Other creditors	700	1,000
	<u>700</u>	<u>1,000</u>

6. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	7,440	(6,876)	564
	<u>7,440</u>	<u>(6,876)</u>	<u>564</u>
TOTAL FUNDS	<u>7,440</u>	<u>(6,876)</u>	<u>564</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,606	(57,482)	(6,876)
	<u>50,606</u>	<u>(57,482)</u>	<u>(6,876)</u>
TOTAL FUNDS	<u>50,606</u>	<u>(57,482)</u>	<u>(6,876)</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	457	6,983	7,440
	<u>457</u>	<u>6,983</u>	<u>7,440</u>
TOTAL FUNDS	<u>457</u>	<u>6,983</u>	<u>7,440</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,656	(48,673)	6,983
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>55,656</u>	<u>(48,673)</u>	<u>6,983</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	457	107	564
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>457</u>	<u>107</u>	<u>564</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,262	(106,155)	107
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>106,262</u>	<u>(106,155)</u>	<u>107</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	851	8,611
Investment income		
Interest receivable - trading	19	-
Charitable activities		
School fees	49,736	47,045
Total incoming resources	<u>50,606</u>	<u>55,656</u>
EXPENDITURE		
Charitable activities		
Wages	13,255	12,950
Books and materials	6,967	4,597
	<u>20,222</u>	<u>17,547</u>
Support costs		
Management		
Trustees' salaries	6,380	5,005
Trustees' expenses	5,710	4,550
Postage and stationery	1,518	993
Sundries	8,983	5,019
Classroom rent	13,822	14,086
Training	67	393
Accountancy	700	1,000
	<u>37,180</u>	<u>31,046</u>
Finance		
Bank charges	80	80
Total resources expended	<u>57,482</u>	<u>48,673</u>
Net (expenditure)/income	<u>(6,876)</u>	<u>6,983</u>