

**Report of the Trustees and
Unaudited Financial Statements for the year ended 31st December 2023
for**

THE POLISH AIRMEN'S FAMILY FOUNDATION - FUNDACJA RODZIN LOTNIKÓW POLSKICH CIO

THE POLISH AIRMEN'S FAMILY FOUNDATION - FUNDACJA RODZIN LOTNIKÓW POLSKICH CIO

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for the year ended 31st December 2023**

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THE POLISH AIRMEN'S FAMILY FOUNDATION - FUNDACJA RODZIN LOTNIKÓW POLSKICH CIO

Report of the Trustees for the year ended December 2023

The trustees present their report with the financial statements of the charitable incorporated organisation for the period ended 31st December 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 Section 1a of the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims for the public benefit

The objectives and aims of the charity are to "advance the education of the public in the history and service of the Polish Air Force and of the service of Poles with the Allied Air Forces during and following the Second World War."

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Foundation's aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities for the public benefit and plans for the future

During the period from 1st January to 31st December 2023 the charity's representatives attended a number of ceremonies in the UK and Poland to commemorate fallen airmen, laying floral tributes to honour their service and sacrifice.

The trustees worked closely with the RAF's Air Officer Wales and Defence Attache of the Republic of Poland in London in order to secure a posthumous award for Polish fighter pilot Stanislaw Piatkowski who was killed whilst landing his Hurricane near Carew Cheriton in SW Wales on 25th October 1940. The pilot had flown with RAF's No. 79 Squadron. The pilot's nephews travelled from Poland to attend the award ceremony which was held at the Polish Embassy in London. In addition to the award made by Poland's Minister of Defence the family received a painting specially commissioned by the RAF for this occasion.

In November the trust's chairman delivered a eulogy at the funeral of 101-year-old Jan Black-Stangryciuk, a Polish volunteer from Argentina, who had flown as a rear gunner with RAF's No. 300 (Polish) Bomber Squadron during the latter part of WW2. He had been badly injured during a training flight in the Midlands in October 1942 and had become a patient of plastic surgeon Archibald McIndoe and thereby a member of the renowned Guinea Pig Club.

Towards the end of the year the trustees began making plans for a major commemorative project involving the relatives and friends of Polish Air Force veterans living in the UK and abroad.

FINANCIAL REVIEW

Financial review

In the period to 31st December 2023 the charity recorded donation income of £701 and expenditure of £914. Of the total expenditure in the year, £506 was spent on the direct costs of laying wreaths to commemorate fallen airmen and attending related events.

Reserves policy

To date, the charity's income has come mainly from donations from the trustees. The trustees are broadening their fundraising activities, but with minimal administration costs, the charity has little need to carry reserves of any significance. As the activities of the charity grow, the trustees will review the charity's reserves policy to ensure that it is appropriate to support the ongoing operational costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Polish Airmen's Family Foundation - Fundacja Rodzin Lotnikow Polskich CIO is a registered charity controlled by its governing document. The governing document is the Constitution of The Polish Airmen's Family Foundation - Fundacja Rodzin Lotnikow Polskich CIO adopted on 15th November 2021 which became recognised by the Charity Commission when the Charitable Incorporated Organisation was registered on 29th November 2021.

THE POLISH AIRMEN'S FAMILY FOUNDATION - FUNDACJA RODZIN LOTNIKÓW POLSKICH CIO

Report of the Trustees for the year ended December 2023

The governing document defines the ongoing arrangements for trustees to run The Polish Airmen's Family Foundation - Fundacja Rodzin Lotnikow Polskich CIO. Up to ten trustees are allowed to be appointed and there must be a minimum of four charity trustees. Should the number of trustees fall below this minimum, the remaining trustee/s may act only to call a meeting of the charity trustees, or to appoint a new charity trustee.

Recruitment and appointment of new trustees

In selecting persons to be appointed, the trustees consider the skills, experience and commitment of potential trustees and the contributions they can make to complement the existing board of trustees.

Apart from the first trustees of the charity, each new trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

THE POLISH AIRMEN'S FAMILY FOUNDATION - FUNDACJA RODZIN LOTNIKÓW POLSKICH CIO

Report of the Trustees for the year ended December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1196815

Principal address

8 Raymond Avenue
Ealing
London
W13 9UZ

Trustees

John Burmicz
Sandra Burmicz – appointed 9th March 2023
Jacek Orchel
Pauline Orchel – appointed 9th March 2023
Andrew Dziegiel – resigned 9th March 2023
Jean Sztul-Belda – resigned 9th March 2023

Independent examiner

Alasdair Weaks
Simpson Wreford & Partners
Chartered Accountants
Suffolk House
George Street
Croydon
Surrey
CR0 0YN

Approved by order of the board of trustees on 26th October 2024 and signed on its behalf by:

J. H. Orchel
Trustee

Independent Examiner's Report to the Trustees of

THE POLISH AIRMEN'S FAMILY FOUNDATION - FUNDACJA RODZIN LOTNIKÓW POLSKICH CIO

I report on the accounts for the period ended 31st December 2023 set out on pages 5 to 8.

Responsibilities and basis of report

As the charity's trustees, 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Alasdair Weaks

Simpson Wreford & Partners
Chartered Accountants
Suffolk House
George Street
Croydon
Surrey
CR0 0YN

Date: 26th October 2024

THE POLISH AIRMEN'S FAMILY FOUNDATION - FUNDACJA RODZIN LOTNIKÓW POLSKICH CIO

Statement of Financial Activities for the year ended 31st December 2023

	Notes	Unrestricted Fund £	2023 Total £	2022 Total (Unrestricted) £
INCOME FROM				
Donations	3	701	701	1,227
Investment income		-	-	1
Total		701	701	1,228
EXPENDITURE ON				
Charitable expenditure	4	914	914	867
Total		914	914	867
NET INCOME/(EXPENDITURE)		(213)	(213)	361
Net movement in funds				
RECONCILIATION OF FUNDS				
Total funds brought forward	8	361	361	-
Total funds carried forward	8	148	148	361

All of the above results are derived from continuing activities.

The Charity has no recognised gains or losses other than those included in the Statement of Financial Activities.

The notes on pages 7 to 8 form an integral part of these financial statements.

THE POLISH AIRMEN'S FAMILY FOUNDATION - FUNDACJA RODZIN LOTNIKÓW POLSKICH CIO

Balance Sheet At 31st December 2023

	Notes	Unrestricted Fund £	2023 Total Funds £	2022 Total Funds (Unrestricted) £
CURRENT ASSETS				
Cash at bank		<u>688</u>	<u>688</u>	<u>601</u>
		688	688	601
CREDITORS				
Amounts falling due within one year	6	<u>540</u>	<u>540</u>	<u>240</u>
NET ASSETS		<u>148</u>	<u>148</u>	<u>148</u>
FUNDS				
Unrestricted funds	8	<u>148</u>	<u>148</u>	<u>361</u>
Total funds		<u>148</u>	<u>148</u>	<u>361</u>

The financial statements were approved by the Board of Trustees on 26th October 2024 and were signed on its behalf by:

J H Orchel
Trustee

The notes on pages 7 to 8 form an integral part of these financial statements.

THE POLISH AIRMEN'S FAMILY FOUNDATION - FUNDACJA RODZIN LOTNIKÓW POLSKICH CIO

Notes to the Financial Statements for the year ended 31st December 2023

1. GENERAL INFORMATION

The charity is a Charitable Incorporated Organisation, registered with the Charity Commission in England and Wales. The address of its registered office is 8 Raymond Avenue, Ealing, London W13 9UZ.

The principal activity of the charity is disclosed in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity 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)', Section 1a of 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.

The charity 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 or note.

The charity has elected to apply the exemption under FRS 102 from preparing a cash flow statement.

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.

Cash at bank

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Creditors

Creditors 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. Creditors are recognised at the amount the charity anticipates it will pay to settle the debt.

Fund accounting

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

There are no restricted, designated or endowment funds.

THE POLISH AIRMEN'S FAMILY FOUNDATION - FUNDACJA RODZIN LOTNIKÓW POLSKICH CIO

Notes to the Financial Statements for the year ended 31st December 2023

3. INCOME

Other than a minimal amount of bank interest, all income received in the period is attributable to donations. All income in the period is unrestricted.

4. CHARITABLE EXPENDITURE

	2023 £	2022 £
Attending ceremonies and events	506	354
Support costs	407	513
Total	913	867

5. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the period ended 31st December 2023.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	300	240
Other creditors	240	-
Total	540	240

7. TAXATION

The charity is exempt from income tax as all its income is charitable and is applied for charitable purposes.

8. MOVEMENT IN FUNDS

	At 01.01.23 £	Incoming Resources £	Resources Expended £	At 31.12.2023 £
TOTAL FUNDS	361	701	(914)	148

9. RELATED PARTY TRANSCATIONS

During the period, the charity received donation income of £701 (2022 - £1,227) from the trustees.