

Charity registration number 1212319 (England and Wales)

THE TADEUSZ BRADECKI FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2026

THE TADEUSZ BRADECKI FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms K Sinclair	(Appointed 27 February 2025)
	Mr M Sims	(Appointed 27 February 2025)
	Mr J Sinclair	(Appointed 27 February 2025)
Charity registration	England and Wales	1212319
Accountants	BK Plus Limited Alverton Pavillion Trewithen Road Penzance Cornwall TR18 4LS	

THE TADEUSZ BRADECKI FOUNDATION

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THE TADEUSZ BRADECKI FOUNDATION

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the period ended 31 March 2026.

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 governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

The object of the CIO is:

For the public benefit, to advance the art of literature, particularly in works of literary merit that combine story-telling fiction and non-fiction writing and that cross and connect artistic genres, disciplines, cultures and subjects and that expose the reading public to diverse perspectives, cultures and experiences in particular but not exclusively through:

A. The award of an annual prize for books first published in English or translated into English from a European language and published in the UK or Europe;

B. Other events such as readings and small literary festivals; and,

C. To create an archive which relates to Tadeusz Bradecki's work.

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

During the period, the charity hosted its first awards night and literary festival.

Financial review

Donations have been received solely from the founding trustee. The charity is in its early years, and has the continued support of the trustees.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), registered on 27 February 2025.

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

Ms K Sinclair (Appointed 27 February 2025)

Mr M Sims (Appointed 27 February 2025)

Mr J Sinclair (Appointed 27 February 2025)

THE TADEUSZ BRADECKI FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2026

Recruitment and appointment of trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Organisational structure

The charity is controlled by its governing document, and constitutes a Charitable Incorporated Organisation.

Other matters

Registered Charity number:
1212319

Registered office:
6 BENBOW ROAD
GROUND FLOOR FLAT
LONDON
W6 0AG

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

Katherine Sinclair

Ms K Sinclair
Trustee

Date: *16th July 2026*

THE TADEUSZ BRADECKI FOUNDATION

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE TADEUSZ BRADECKI FOUNDATION FOR THE PERIOD ENDED 31 MARCH 2026

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of The Tadeusz Bradecki Foundation for the period ended 31 March 2026, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/rulebook.html.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 24 September 2024. Our work has been undertaken solely to prepare for your approval the financial statements of The Tadeusz Bradecki Foundation and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-audit-exempt-companies-jan-24.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Tadeusz Bradecki Foundation and the charity's trustees as a body for our work or for this report.

It is your duty to ensure that The Tadeusz Bradecki Foundation has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of The Tadeusz Bradecki Foundation. You consider that The Tadeusz Bradecki Foundation is exempt from the statutory audit requirement for the period, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of The Tadeusz Bradecki Foundation. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



BK Plus Limited

Chartered Certified Accountants
Alverton Pavillion
Trewithen Road
Penzance
Cornwall
TR18 4LS
17 July 2026

THE TADEUSZ BRADECKI FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE PERIOD ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £
Income from:		
Donations and legacies	3	8,000
Total income		8,000
Expenditure on:		
Charitable activities	4	7,378
Total expenditure		7,378
Net income and movement in funds		622
Reconciliation of funds:		
Fund balances at 27 February 2025		-
Fund balances at 31 March 2026		622

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

The notes on pages 6 to 10 form part of these financial statements.

THE TADEUSZ BRADECKI FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£
Current assets			
Cash at bank and in hand		622	
Net current assets			622
The funds of the charity			
Unrestricted funds	10		622
			622

The notes on pages 6 to 10 form part of these financial statements.

The financial statements were approved by the trustees on ...16th July 2026

Katherine Sinclair

Ms K Sinclair
Trustee

THE TADEUSZ BRADECKI FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2026

1 Accounting policies

Charity information

The Tadeusz Bradecki Foundation is a Charitable Incorporated Organisation. Registered in England and Wales Number 1212319. The registered office is:
6 BENBOW ROAD
GROUND FLOOR FLAT
LONDON
W6 0AG

1.1 Reporting period

The accounts cover a period of over 1 year, from the date of registration (27 February 2025) to the accounting reference date of 31 March 2026.

1.2 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". 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.

1.3 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.

1.4 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 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.

THE TADEUSZ BRADECKI FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

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.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

THE TADEUSZ BRADECKI FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.8 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.

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 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds £
Donations and gifts	8,000	-

4 Expenditure on charitable activities

	Prize award 2026 £	Literary festivals 2026 £	Total 2026 £
Direct costs			
Prizes	749	-	749
Prize event costs	3,604	-	3,604
Literary gathering costs	-	481	481
	4,353	481	4,834
Share of support and governance costs (see note 6)			
Support	2,544	-	2,544
	6,897	481	7,378
Analysis by fund			
Unrestricted funds	6,897	481	7,378

THE TADEUSZ BRADECKI FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2026

5 Description of charitable activities

Prize award

A - The award of an annual prize for books first published in English or translated into English from a European language and published in the UK or Europe

Literary festivals

B - Other events such as readings and small literary festivals

Bradecki archive

C - To create an archive which relates to Tadeusz Bradecki's work

6 Support costs allocated to activities

	2026 £
Administration costs	1,285
Marketing	1,225
Bank charges	34
	2,544
Analysed between:	
Prize award	2,544

All support costs in the year relate to the prize award.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

8 Employees

The average monthly number of employees during the period was:

	2026 Number
Total	-

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

Remuneration of key management personnel

The remuneration of key management personnel was nil.

9 Taxation

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

THE TADEUSZ BRADECKI FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2026

10 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 27 February 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
General funds	-	8,000	(7,378)	622
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

11 Related party transactions

Transactions with related parties

During the period the charity entered into the following transactions with related parties:

Unrestricted donations from Ms K Sinclair totalled £8,000 during the period. No trustees were reimbursed expenses during the year.