REGISTERED CHARITY NUMBER: 1196815

Report of the Trustees and Unaudited Financial Statements for the year ended 31st December 2025 for

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

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

Contents of the Financial Statements
for the year ended 31st December 2025

	Page
Report of the Trustees	1 and 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 and 7

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

Report of the Trustees
for the year ended 31st December 2025

The trustees present their report with the financial statements of the charitable incorporated organisation for the period ended 31st December 2025. 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

The trustees met online on a number of occasions during 2025 in order to review the Trust's finances, correspondence and governance, as well as to plan activities.

Representatives of the Trust attended ceremonies in honour of Polish airmen who had served and given their lives in operations during the Second World War. Wreaths were laid at memorials in South Poland and the United Kingdom.

In addition high-level links were maintained with the Association of Polish Air Force Veterans in Warsaw and Polish airmen in other regions.

FINANCIAL REVIEW

Financial review

In the period to 31st December 2025 the charity recorded donation income of £751 and expenditure of £764. Of the total expenditure in the year, £406 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 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.

Report of the Trustees
for the year ended 31st December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1196815

Principal address
8 Raymond Avenue
Ealing
London
W13 9UZ

Trustees
John Burmicz
Sandra Burmicz
Jacek Orchel
Pauline Orchel

Independent examiner
Alasdair Weaks
TC Group
Suffolk House
George Street
Croydon
Surrey
CR0 0YN

Approved by order of the board of trustees on…… 2026 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 2025 set out on pages 4 to 7.

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
TC Group
Suffolk House
George Street
Croydon
Surrey
CR0 0YN

Date:

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

Statement of Financial Activities
for the year ended 31st December 2025

	Notes	Unrestricted Fund	2025 Total	2024 Total (Unrestricted)
		£	£	£
INCOME FROM				
Donations	3	751	**751**	**1,202**
Investment income		3	**3**	**3**
Total		754	**754**	**1,205**
EXPENDITURE ON				
Charitable expenditure	4	764	**764**	**1,184**
Total		764	**764**	**1,184**
NET INCOME/(EXPENDITURE)		(10)	**(10)**	**21**
Net movement in funds				
RECONCILIATION OF FUNDS				
Total funds brought forward	8	169	**169**	**148**
Total funds carried forward	8	159	**159**	**169**

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 6 to 7 form an integral part of these financial statements.

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

Balance Sheet
At 31st December 2025

	Notes	Unrestricted Fund £	2025 Total Funds £	2025 Total Funds (Unrestricted) £
CURRENT ASSETS				
Cash at bank		829	**829**	**481**
		829	**829**	**481**
CREDITORS				
Amounts falling due within one year	6	670	**670**	**312**
NET ASSETS		159	**159**	**169**
FUNDS				
Unrestricted funds	8	159	**159**	**169**
Total funds		159	**159**	**169**

The financial statements were approved by the Board of Trustees on…… 2026 and were signed on its behalf by:

J H Orchel
Trustee

The notes on pages 6 to 7 form an integral part of these financial statements.

Notes to the Financial Statements
for the year ended 31st December 2025

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.

Notes to the Financial Statements for the year ended 31st December 2025

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

	2025 £	2024 £
Attending ceremonies and events	406	728
Support costs	358	456
Total	764	1,184

5. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the period ended 31st December 2025, nor for the year ended 31st December 2024.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2025 £
Accrued expenses	670	312
Other creditors	-	-
Total	670	312

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 01.01.25 £	Incoming Resources £	Resources Expended £	At 31.12.2025 £
TOTAL FUNDS	169	754	(764)	**159**

9. RELATED PARTY TRANSCATIONS

During the period, the charity received donation income of £751 (2024 - £1,202) from the trustees.