



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

POLIO CHILDREN

On accounts for the year
ended

31 DECEMBER 2021

Charity no
(if any)

1096394

Set out on pages

1-13

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

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 Trust'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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

6 SEPTEMBER
2022

Name:

RANJIT SINGH SOKHI

Relevant professional

THE CHARTERED ASSOCIATION OF CERTIFIED ACCOUNTANTS

qualification(s) or body
(if any):

--

Address:

86B ALBERT ROAD

ILFORD

ESSEX IG1 1HR

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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CHARITY COMMISSION
FOR ENGLAND AND WALES

POLIO & CHILDREN IN NEED CHARITY

Charity No
(if any)

1096394

Annual accounts for the period

Period start date

01/01/2021

To

Period end
date

31/12/2021

Section A

Statement of financial activities

Recommended categories by
activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Resources expended (Note 6)

Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

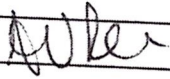
Guidance Notes

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	196,659	-	-	196,659	66,470
S02	-	-	-	-	-
S03	-	-	-	-	-
S04	5,994	-	-	5,994	6,627
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	202,653	-	-	202,653	73,097
S08	2,962	-	-	2,962	7,053
S09	300,827	-	-	300,827	108,457
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	303,789	-	-	303,789	115,510
S13	- 101,136	-	-	101,136	- 42,413
S14	-	-	-	-	-
S15	- 101,136	-	-	101,136	- 42,413
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	- 101,136	-	-	101,136	- 42,413
S21	271,186	-	-	271,186	313,599
S22	170,050	-	-	170,050	271,186

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	18,855	-	-	18,855	1,157
Investments	(Note 17.4)	B08	125,000	-	-	125,000	200,000
Cash at bank and in hand	(Note 24)	B09	27,797	-	-	27,797	71,631
Total current assets		B10	171,652	-	-	171,652	272,788
Creditors: amounts falling due within one year							
	(Note 20)	B11	1,602	-	-	1,602	1,602
Net current assets/(liabilities)		B12	170,050	-	-	170,050	271,186
Total assets less current liabilities		B13	170,050	-	-	170,050	271,186
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	170,050	-	-	170,050	271,186
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	170,050	-	-	170,050	271,186
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	170,050	-	-	170,050	271,186

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval dd/mm/yyyy
		ARUN PATEL	06/09/2022

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/>
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/a <input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Deferred income No material item of deferred income has been included in the accounts.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes No N/a

✓	✓	✓
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Yes	No	N/a
✓	✓	

Yes	No	N/a
✓		

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te 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and gifts		161,203	-	-	161,203	55,088
Gift Aid		35,456	-	-	35,456	11,382
Legacies		-	-	-	-	-
General grants provided by government/other charities		-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations		-	-	-	-	-
Donated goods, facilities and services		-	-	-	-	-
Other		-	-	-	-	-
Total		196,659	-	-	196,659	66,470
Arbitrageable activities:		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-
Trading activities:		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-
Income from investments:		-	-	-	-	-
Interest income		-	-	-	-	-
Dividend income		-	-	-	-	-
Rental and leasing income		-	-	-	-	-
Other		5,994	-	-	5,994	6,627
Total		5,994	-	-	5,994	6,627
Separate material item income:		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-
Other:		-	-	-	-	-
Conversion of endowment funds into income		-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use		-	-	-	-	-
Gain on disposal of a programme related investment		-	-	-	-	-
Royalties from the exploitation of intellectual property rights		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-
TOTAL INCOME		202,653	-	-	202,653	73,097

er information:

Income in the prior year was unrestricted except for:
(please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any of the income items above the following items are material: (please disclose the nature, amount and any prior amounts)

N/A

Section C

Notes to the accounts

(cont)

Note 13

Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1	18,502		Nil	60,782
Activity or project 2	39,685		NIL	221,337
Activity or project 3	12,081		Nil	4,215
Activity or project 4	6,626		Nil	6,361
Activity or project 5	3,737		Nil	1,863
Activity or project 6	4,562			1,542
Activity or project 7	15,283	0	Nil	2,299
Total	100,476	-	-	298,399

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Build TFT ,Cambodia	School buildings and refurbishments, construction of tubewells	60,782
Kigezi Orphan Childrens Charity,Uganda	Construction of Orphanage, Purchase of Ambulance, Musical band instrumenst,Food, school running costs	221,337
Kwa Mkono, Tanzania	School Fees and running costs	4,215
St Lilliane Orphanage, Uganda	Clothing,utilities & support costs	6,361
Salaama School for Blind, Uganda	Food & Braille paper	1,863
Tunaweza Foundation,Uganda	School Fees	1,542
Sucheta Kriplani Shiksha Niketan,India	School fees and support costs	2,299
Total grants to institutions in reporting period		298,399
Other unanalysed grants		2,428
TOTAL GRANTS PAID		300,827

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

This year	Last year
£	£
-	-
125,000	200,000
-	-
-	-
-	-
125,000	200,000

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Section C

Notes to the accounts

(cont)

Note 20

Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

Accruals for grants payable
Bank loans and overdrafts
Trade creditors
Payments received on account for contracts or performance-related grants
Accruals and deferred income
Taxation and social security
Other creditors

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,602	1,602	-	-
1,602	1,602	-	-

Total

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period
Amounts added in current period
Amounts released to income from previous periods
Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 24****Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at Bank
Other
Total

This year £	Last year £
-	-
-	-
27,797	71,631
-	-
27,797	71,631

Note 29

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

POLIO & CHILDREN in NEED CHARITY'S PRINCIPAL ACTIVITY WILL CONTINUE IN THE PROVISION OF FINANCIAL FACILITIES FOR UNIVERSITY AND FURTHER EDUCATIONAL PROGRAMMES FOR POLIO VICTIMS AS WELL AS ORPHANS AND OTHER CHILDREN COMING FROM POOR ECONOMIC BACKGROUNDS. HENCE SUBSTANTIAL FUNDS ARE RETAINED BY THE CHARITY TO ENSURE THAT IT MEETS ITS FINANCIAL OBLIGATIONS UNDER THIS CHARITABLE ACTIVITY IN THE FUTURE YEARS.