



Section A

Independent Examiner's Report

Report to the trustees/  
members of

POLIO CHILDREN

On accounts for the year  
ended

31 DECEMBER 2022

Charity no  
(if any)

1096394

Set out on pages

1-14

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

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").

Independent  
examiner's statement

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~\*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn 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:

6.10.23

Name:

RANJIT SINGH SOKHI

Relevant professional  
qualification(s) or body  
(if any):

THE CHARTERED ASSOCIATION OF CERTIFIED ACCOUNTANTS

Address:

86B ALBERT ROAD

ILFORD

ESSEX IG1 1HR



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

**POLIO & CHILDREN IN NEED CHARITY**

Charity No  
(if any)

1096394

## Annual accounts for the period

Period start date

01/01/2022

To

Period end  
date

31/12/2022

## 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	212,732	-	-	212,732	196,659
S02	-	-	-	-	-
S03	-	-	-	-	-
S04	5,648	-	-	5,648	5,994
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	218,380	-	-	218,380	202,653
S08	8,019	-	-	8,019	2,962
S09	224,214	-	-	224,214	300,827
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	232,233	-	-	232,233	303,789
S13	- 13,853	-	-	- 13,853	- 101,136
S14	-	-	-	-	-
S15	- 13,853	-	-	- 13,853	- 101,136
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	- 13,853	-	-	- 13,853	- 101,136
S21	170,050	-	-	170,050	271,186
S22	156,197	-	-	156,197	170,050



## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	19,390	-	-	19,390	18,855
Investments	(Note 17.4)	B08	125,000	-	-	125,000	125,000
Cash at bank and in hand	(Note 24)	B09	13,409	-	-	13,409	27,797
<b>Total current assets</b>		B10	157,799	-	-	157,799	171,652
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	1,602	-	-	1,602	1,602
<b>Net current assets/(liabilities)</b>		B12	156,197	-	-	156,197	170,050
<b>Total assets less current liabilities</b>		B13	156,197	-	-	156,197	170,050
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	156,197	-	-	156,197	170,050
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	156,197	-	-	156,197	170,050
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	156,197	-	-	156,197	170,050
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy
			Arun Patel		ARUN PATEL		6/10/23

**Section C** **Notes to the accounts**

**Note 1** **Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\*-Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not Applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not Applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not Applicable

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	*-Tick as appropriate
No*	<input type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	*-Tick as appropriate
No*	<input type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	*-Tick as appropriate
No*	<input type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	



## 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"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.																			
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	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
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Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
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Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Donated services and facilities	<p>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.</p> <p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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.																			
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a																		
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Yes	No	N/a																		
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**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
✓	✓	✓

**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
✓	✓	

## 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
✓	✓	✓

**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
✓	✓	✓

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
✓	✓	✓

**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
✓	✓	✓

**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
✓	✓	✓

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

Yes	No	N/a
✓	✓	

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

Yes	No	N/a
✓	✓	

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

Yes	No	N/a
✓	✓	✓

**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
✓	✓	✓

**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
✓	✓	✓

## 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 They are valued at cost.

Yes	No	N/a
✓	✓	✓

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
✓	✓	✓

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
✓	✓	✓

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
✓	✓	✓

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
✓	✓	✓

**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
✓	✓	✓

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
✓	✓	✓

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

Yes	No	N/a
✓	✓	✓

**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. Subsequentiv

Yes	No	N/a
✓	✓	✓

Yes No N/a

Current asset investments

they are measured at the cash or other consideration expected to be received.

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

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE



## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	177,022	-	-	177,022	161,203
	Gift Aid	35,710	-	-	35,710	35,456
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>212,732</b>	<b>-</b>	<b>-</b>	<b>212,732</b>	<b>196,659</b>
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	5,648	-	-	5,648	5,994
	<b>Total</b>	<b>5,648</b>	<b>-</b>	<b>-</b>	<b>5,648</b>	<b>5,994</b>
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>218,380</b>	<b>-</b>	<b>-</b>	<b>218,380</b>	<b>202,653</b>
Other information:						
All 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				
Within the income items above the following items are material: (please disclose the nature, amount and any prior year 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	75,090		Nil	75,090
Activity or project 2	119,009		NIL	119,009
Activity or project 3	11,059		Nil	11,059
Activity or project 4	3,250		Nil	3,250
Activity or project 5	5,884		Nil	5,884
Activity or project 6	2,928			2,928
Activity or project 7	2,601	0	Nil	2,601
<b>Total</b>	<b>219,821</b>	<b>-</b>	<b>-</b>	<b>219,821</b>

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	75,090
Kigezi Orphan Childrens Charity,Uganda	Construction of Orphanage, Purchase of Ambulance, Musical band instrumenst,Food, school running costs	119,009
Kwa Mkono, Tanzania	School Fees and running costs	11,059
HUGS, Uganda	Clothing,utilities & support costs	3,250
Salaama School for Blind, Uganda	Food & Braille paper	5,884
St Lilliane Orphanage,Uganda	Utilities and staff	2,928
SUV,St Vincent	Books and Hygiene kits	2,601
<b>Total grants to institutions in reporting period</b>		<b>219,821</b>
<b>Other unanalysed grants</b>		<b>4,393</b>
<b>TOTAL GRANTS PAID</b>		<b>224,214</b>

**Section C**
**Notes to the accounts**
**(cont)**
**Note 17**
**Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

\*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**17.2** Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

**17.3** If your charity holds investment properties, please complete the following note:

- Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- Name or independent valuer, if applicable, and relevant qualifications
- Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

Section C	Notes to the accounts	(cont)
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**Note 19**                      **Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1**    Analysis of debtors

Trade debtors

Prepayments and accrued income

Total

This year	Last year
£	£
-	-
-	-
19,390	18,855
19,390	18,855

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2**    Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

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



**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**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
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	1,602	1,602	-	-
<b>Total</b>	<b>1,602</b>	<b>1,602</b>	<b>-</b>	<b>-</b>

**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 £
-	-
-	-
13,409	27,797
-	-
13,409	27,797

**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.