

POVERTY CHILD

England & Wales · Charity number 1159087

Details

Other names POVERTY CHILD, POVERTY CHILD LTD

Status Registered

Legal form Charitable company

Company number [08679269](#)

Registered 2014-11-05

Register [View on the Charity Commission register](#)

Contact

Address 124 City Road
London
EC1V 2NX

Phone 020 8058 3942

Email hello@povertychild.org

Website <https://www.povertychild.org>

Activities

Objects: TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 18 LIVING ANYWHERE IN THE WORLD BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF: I. ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS; II. ADVANCING EDUCATION; III. RELIEVING UNEMPLOYMENT; IV. ADVANCING HEALTH AND WELL BEING; AND V. PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.

Activities: The objectives of the charity are to act as a resource for young people living in poverty up to the age of 18 living anywhere in the world by providing advice and assistance and organising programmes of physical, educational and other activities

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** WORLDWIDE
- Cambodia
- India
- Indonesia
- Philippines

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£10,221	£10,113	-	-
2023-09-30	£58,228	£54,788	-	-
2022-09-30	£70,556	£67,783	-	-
2021-09-30	£71,153	£64,478	-	-
2020-09-30	£36,969	£36,982	-	-

Trustees

Name	Role	Appointed
MR M SHARIF	Chair	2013-09-05
MR A LONE		2016-07-29

POVERTY CHILD

England & Wales - Charity number 1159087

Accounts

Poverty Child

Financial Statements

For The Year Ended 30 September 2023

Company Number 08679269

Poverty Child
Reference and Administrative Details

Charity Name	Poverty Child
Company Number	08679269
Charity Number	1159087
Trustee's	Mr F Butt - resigned 06/11/2023 Mr M Sharif Mr A Lone
Accountant	Community Accounting Services Ltd 7 Napoleon Drive Shrewsbury SY3 5PH
Registered office	83 Ducie Street Manchester M1 2JQ

**Independent Examiner's Report to the
Directors of Poverty Child
on the Accounts for the Year Ended 30 September 2023**

The trustees present their annual report and financial statements of the charity for the year ended 30 September 2023. The financial statements have been prepared in accordance with the Companies Act 2006 and the Charities SORP (FRS 102).

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 5 September 2013 and registered as a charity on 5 November 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Trustee selection methods

The directors of the company are also charity trustees for the purposes of charity law and are elected at the Annual General Meeting.

Objectives and Activities

The objectives of the charity are to act as a resource for young people living in poverty up to the age of 18 living anywhere in the world by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- I Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- II Advancing education;
- III Relieving unemployment;
- IV Advancing health and well being; and
- V Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Achievements and Performance in the year

Our income streams continued to depend on in-kind support from corporate partners, particularly Google who's advertising grant remained our primary method of promoting our brand, programmes, and fundraising activity. That said, income has seen a slight decline due to external factors such as the cost of living crisis due in part to global events. This is where our volunteers have played a crucial role in delivering our mission. Thanks to them, we continue to publish articles on our website to create awareness of the issues that poverty children face regularly. The well-researched and written articles bring to light the different guises of poverty and the nuanced way it adversely affects children. Volunteers will also play an important part in helping us further develop our UK based service, building upon the research completed to date by Nottingham Trent University.

Reserves Policy

The charity has no restricted reserves. Unrestricted reserves are being grown to a level sufficient to start implementing our charitable activities.

Declaration

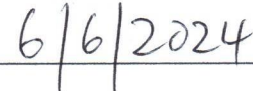
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

**Mr A Lone
Treasurer**



Date



**Independent Examiner's Report to the
Directors of Poverty Child
on the Accounts for the Year Ended 30 September 2023**

Basis of independent examiner's report

We report on the accounts of Poverty Child for the year ended 30 September 2023 which are set out on pages 2-9.

The trustee's (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The trustee's consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with general directions for an independent examination. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recognised Practice: Accounting and Reporting of Charitieshave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CAS

**Community Accounting Services Ltd
7 Napoleon Drive
Shrewsbury
SY3 5PH**

Date:

7/6/2024

Poverty Child
Statement of Financial Activities
for the Year Ended 30 September 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	<i>Total Funds 2022 £</i>
Incoming Resources					
Incoming resources from generated funds:					
Voluntary income	2	58,228	-	58,228	70,556
Total Incoming Resources		<u>58,228</u>	-	<u>58,228</u>	<u>70,556</u>
Resources Expended					
3					
Charitable activities		54,428	-	54,428	67,423
Governance costs		360	-	360	360
Total Resources Expended		<u>54,788</u>	-	<u>54,788</u>	<u>67,783</u>
Net (Outcoming) / Incoming Resources Before Transfers		3,440	-	3,440	2,773
Transfer Between Funds		-	-	-	-
Net (Outcoming) / Incoming Resources		<u>3,440</u>	-	<u>3,440</u>	<u>2,773</u>
Fund balance brought forward at 1 October 2022		11,660	-	11,660	8,887
Fund Balance Carried Forward at 30 September 2023		<u>15,100</u>	-	<u>15,100</u>	<u>11,660</u>

**Poverty Child
Balance Sheet
for the Year Ended 30 September 2023**

	Note	2023	2022
		£	£
Current Assets			
Cash at bank and in hand		15,425	11,868
Debtors	7	-	117
Creditors: Amounts falling due within one year			
	8	<u>(325)</u>	<u>(325)</u>
Net Assets		<u><u>15,100</u></u>	<u><u>11,660</u></u>
Funds of the Charity			
Unrestricted fund	10	15,100	11,660
Total Funds		<u><u>15,100</u></u>	<u><u>11,660</u></u>

For the year ended 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

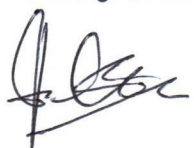
- 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on

and signed on its behalf by:

6/6/2024

 ASIM LONE

Poverty Child
Notes to the Financial Statements
for the Year Ended 30 September 2023

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Charities SORP (FRS 102).

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purpose, the use of which is restricted to that area or purpose.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

Voluntary income is received by way of monetary donations and donated services (valued at market rate) and are included in full in the Statement of Financial Activities when receivable.

(d) Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure is recognised on an accrual basis and is reported as part of the expenditure to which it relates. The resources expended within direct costs include those services which have been donated and are valued at the market rate:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

Poverty Child
Notes to the Financial Statements
for the Year Ended 30 September 2023

2 Voluntary Income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations	5,597	-	5,597	4,827
Donated professional services	52,631	-	52,631	65,729
Total	58,228	-	58,228	70,556

3 Total resources expended

	Charitable Activities 2023 £	Governance Costs 2023 £	Total Costs 2023 £	Total Costs 2022 £
Direct costs				
Website costs	1,136	-	1,136	691
Computer costs	504	-	504	526
General admin	35	-	35	35
Insurance	-	-	-	77
Advertising	52,631	-	52,631	65,965
Rent	106	-	106	106
Support costs				
Accountancy fees	-	360	360	360
Bank charges	16	-	16	23
Total	54,428	360	54,788	67,783

4 Trustees Remuneration & Related Party Transactions

No members of the management committee received any remuneration or reimbursements during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

5 Taxation

As a charity, Poverty Child is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

6 Independent Examiner's Fees

These are included within Accountancy Fees under Governance Costs as detailed below:

	2023
Company Secretarial Fees	35
Independent Examiner's Fees	325
Total Accountancy fees	360

Poverty Child
Notes to the Financial Statements Continued
for the Year Ended 30 September 2023

7 Debtors	2023	2022
Prepayments	-	117
Total	<u>117</u>	<u>117</u>

8 Creditors: Falling Due within One Year	2023	2022
Accruals	325	325
Total	<u>325</u>	<u>325</u>

9 Analysis of Net Assets Between Funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Current Assets	15,425	-	15,425
Current Liabilities	(325)	-	(325)
Net Assets at 30 September 2023	<u>15,100</u>	<u>-</u>	<u>15,100</u>

10 Movement in funds

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/(out) £	Carried Forward £
Unrestricted Funds	<u>11,660</u>	<u>58,228</u>	<u>(54,788)</u>	<u>-</u>	<u>15,100</u>
Total of Funds	<u>11,660</u>	<u>58,228</u>	<u>(54,788)</u>	<u>-</u>	<u>15,100</u>

POVERTY CHILD

England & Wales - Charity number 1159087

Accounts

Poverty Child

Financial Statements

For The Year Ended 30 September 2022

Company Number 08679269

Poverty Child
Reference and Administrative Details

Charity Name	Poverty Child
Company Number	08679269
Charity Number	1159087
Trustee's	Mr F Butt Mr M Sharif Mr A Lone
Accountant	Community Accounting Services Ltd 7 Napoleon Drive Shrewsbury SY3 5PH
Registered office	83 Ducie Street Manchester M1 2JQ

**Independent Examiner's Report to the
Directors of Poverty Child
on the Accounts for the Year Ended 30 September 2022**

The trustees present their annual report and financial statements of the charity for the year ended 30 September 2022. The financial statements have been prepared in accordance with the Companies Act 2006 and the Charities SORP (FRS 102).

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 5 September 2013 and registered as a charity on 5 November 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Trustee selection methods

The directors of the company are also charity trustees for the purposes of charity law and are elected at the Annual General Meeting.

Objectives and Activities

The objectives of the charity are to act as a resource for young people living in poverty up to the age of 18 living anywhere in the world by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- I Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- II Advancing education;
- III Relieving unemployment;
- IV Advancing health and well being; and
- V Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Achievements and Performance in the year

Partnering with Nottingham Trent University, we have concluded the second round of research into the feasibility of facilitating donor support to children of asylum seeking and refugee families here in the UK. This research will play a crucial role in developing our UK based services.

Our volunteers have continued to publish a wide range of articles on our website to create awareness of the issues that poverty children face daily. The well-researched and written articles bring to light the different guises of poverty and the nuanced way it adversely affects children.

Our income streams continued to grow steadily thanks primarily to in-kind support from corporate partners, particularly Google who's advertising grant remained our primary method of promoting our brand, programmes, and fundraising activity.

Reserves Policy


The charity has no restricted reserves. Unrestricted reserves are being grown to a level sufficient to start implementing our charitable activities.


Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Mr A Lone
Treasurer





Date

**Independent Examiner's Report to the
Directors of Poverty Child
on the Accounts for the Year Ended 30 September 2022**

Basis of independent examiner's report

We report on the accounts of Poverty Child for the year ended 30 September 2022 which are set out on pages 2-9.

The trustee's (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The trustee's consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with general directions for an independent examination. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recognised Practice: Accounting and Reporting of Charitieshave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CAS

**Community Accounting Services Ltd
7 Napoleon Drive
Shrewsbury
SY3 5PH**

Date: 24/6/22

Poverty Child
Statement of Financial Activities
for the Year Ended 30 September 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	<i>Total Funds 2021 £</i>
Incoming Resources					
Incoming resources from generated funds:					
Voluntary income	2	70,556	-	70,556	71,153
Total Incoming Resources		70,556	-	70,556	71,153
Resources Expended					
	3				
Charitable activities		67,423	-	67,423	67,095
Governance costs		360	-	360	383
Total Resources Expended		67,783	-	67,783	67,478
Net (Outcoming) / Incoming Resources Before Transfers		2,773	-	2,773	3,675
Transfer Between Funds		-	-	-	-
Net (Outcoming) / Incoming Resources		2,773	-	2,773	3,675
Fund balance brought forward at 1 October 2021		8,887	-	8,887	5,212
Fund Balance Carried Forward at 30 September 2022		11,660	-	11,660	8,887

**Poverty Child
Balance Sheet
for the Year Ended 30 September 2022**

	Note	2022		2021	
		£	£	£	£
Current Assets					
Cash at bank and in hand		11,868		9,212	
Debtors	7	117			
Creditors: Amounts falling due within one year	8	<u>(325)</u>		<u>(325)</u>	
Net Assets			<u><u>11,660</u></u>		<u><u>8,887</u></u>
Funds of the Charity	10				
Unrestricted fund			11,660		8,887
Total Funds			<u><u>11,660</u></u>		<u><u>8,887</u></u>

For the year ended 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on

21/6/2023

and signed on its behalf by:



ASIM LONE

Poverty Child
Notes to the Financial Statements
for the Year Ended 30 September 2022

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Charities SORP (FRS 102).

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purpose, the use of which is restricted to that area or purpose.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

Voluntary income is received by way of monetary donations and donated services (valued at market rate) and are included in full in the Statement of Financial Activities when receivable.

(d) Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure is recognised on an accrual basis and is reported as part of the expenditure to which it relates. The resources expended within direct costs include those services which have been donated and are valued at the market rate:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

Poverty Child
Notes to the Financial Statements
for the Year Ended 30 September 2022

2 Voluntary Income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	<i>Total Funds 2021 £</i>
Donations	4,827	-	4,827	6,172
Donated professional services	65,729	-	65,729	64,981
Total	70,556	-	70,556	71,153

3 Total resources expended

	Charitable Activities 2022 £	Governance Costs 2022 £	Total Costs 2022 £	<i>Total Costs 2021 £</i>
Direct costs				
Website costs	691	-	691	875
Computer costs	526	-	526	783
General admin	35	-	35	35
Insurance	77	-	77	96
Advertising	65,965	-	65,965	65,179
Printing & stationery	-	-	-	11
Rent	106	-	106	116
Support costs				
Accountancy fees	-	360	360	355
Bank charges	23	-	23	28
Total	67,423	360	67,783	67,478

4 Trustees Remuneration & Related Party Transactions

No members of the management committee received any remuneration or reimbursements during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

5 Taxation

As a charity, Poverty Child is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

6 Independent Examiner's Fees

These are included within Accountancy Fees under Governance Costs as detailed below:

	2022
Company Secretarial Fees 2021	35
Independent Examiner's Fees 2022	325
Total Accountancy fees	360

Poverty Child
Notes to the Financial Statements Continued
for the Year Ended 30 September 2022

7 Debtors	2022	<i>2021</i>
Prepayments	117	-
Total	<u>117</u>	<u>-</u>

8 Creditors: Falling Due within One Year	2022	<i>2021</i>
Accruals	325	325
Total	<u>325</u>	<u>325</u>

9 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Current Assets	11,985	-	11,985
Current Liabilities	(325)	-	(325)
Net Assets at 30 September 2022	<u>11,660</u>	<u>-</u>	<u>11,660</u>

10 Movement in funds

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/(out) £	Carried Forward £
Unrestricted Funds	<u>8,887</u>	<u>70,556</u>	<u>(67,783)</u>	<u>-</u>	<u>11,660</u>
Total of Funds	<u>8,887</u>	<u>70,556</u>	<u>(67,783)</u>	<u>-</u>	<u>11,660</u>

POVERTY CHILD

England & Wales - Charity number 1159087

Accounts

Poverty Child Limited

Financial Statements

For The Year Ended 30 September 2021

Company Number 08679269

Poverty Child Limited
Reference and Administrative Details

Charity Name	Poverty Child Limited
Company Number	08679269
Charity Number	1159087
Trustee's	Mr F Butt Mr M Sharif Mr A Lone
Accountant	Community Accounting Services Ltd 7 Napoleon Drive Shrewsbury SY3 5PH
Registered office	83 Ducie Street Manchester M1 2JQ

**Independent Examiner's Report to the
Directors of Poverty Child Limited
on the Accounts for the Year Ended 30 September 2021**

The trustees present their annual report and financial statements of the charity for the year ended 30 September 2021. The financial statements have been prepared in accordance with the Companies Act 2006 and the Charities SORP (FRS 102).

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 5 September 2013 and registered as a charity on 5 November 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Trustee selection methods

The directors of the company are also charity trustees for the purposes of charity law and are elected at the Annual General Meeting.

Objectives and Activities

The objectives of the charity are to act as a resource for young people living in poverty up to the age of 18 living anywhere in the world by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- I Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- II Advancing education;
- III Relieving unemployment;
- IV Advancing health and well being; and
- V Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Achievements and Performance in the year

The global pandemic has continued to disrupt our work abroad and so we've explored further opportunities in the UK to play our part in supporting children in the United Kingdom that were adversely impacted by Covid-19. Partnering with Nottingham Trent University, we have conducted initial research into the feasibility of facilitating donor support to children of asylum seeking and refugee families, and are poised for a second round of research next year which we're aiming to use to develop our UK based services.

Working with volunteers, we have also published a wide variety of articles on our website to create awareness of the plethora of issues that poverty children face on a daily basis. This effort is aimed at helping the general public understand the issue of child poverty and all its nuances, while showcasing some success stories achieved across the sector.

Our income streams have continued to grow steadily thanks to new fundraising activity in the year and despite the pandemic. We expanded the list of items we can now accept through our recycling scheme in response to donor feedback and demand.

In-kind support from corporate partners continued, particularly Google who's advertising grant remained our primary method of promoting our brand, programmes and fundraising activity.

Reserves Policy

The charity has no restricted reserves. Unrestricted reserves are being grown to a level sufficient to start implementing our charitable activities.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Mr A Lone
Treasurer



Date

13-6-2022

**Independent Examiner's Report to the
Directors of Poverty Child Limited
on the Accounts for the Year Ended 30 September 2021**

Basis of independent examiner's report

We report on the accounts of Poverty Child Limited for the year ended 30 September 2021 which are set out on pages 2-9.

The trustee's (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The trustee's consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with general directions for an independent examination. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recognised Practice: Accounting and Reporting of Charitieshave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CAS

**Community Accounting Services Ltd
7 Napoleon Drive
Shrewsbury
SY3 5PH**

Date: 17/6/22

Poverty Child Limited
Statement of Financial Activities
for the Year Ended 30 September 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	<i>Total Funds 2020 £</i>
Incoming Resources					
Incoming resources from generated funds:					
Voluntary income	2	71,153	-	71,153	36,969
Total Incoming Resources		<u>71,153</u>	-	<u>71,153</u>	<u>36,969</u>
Resources Expended					
3					
Charitable activities		67,095	-	67,095	36,483
Governance costs		383	-	383	499
Total Resources Expended		<u>67,478</u>	-	<u>67,478</u>	<u>36,982</u>
Net (Outcoming) / Incoming Resources Before Transfers		3,675	-	3,675	(13)
Transfer Between Funds		-	-	-	-
Net (Outcoming) / Incoming Resources		<u>3,675</u>	-	<u>3,675</u>	<u>(13)</u>
Fund balance brought forward at 1 October 2020		5,212	-	5,212	5,225
Fund Balance Carried Forward at 30 September 2021		<u>8,887</u>	-	<u>8,887</u>	<u>5,212</u>

Poverty Child Limited
Balance Sheet
for the Year Ended 30 September 2021

	Note	2021		2020	
		£	£	£	£
Current Assets					
Cash at bank and in hand		9,212		5,537	
Creditors: Amounts falling due within one year	7	(325)		(325)	
Net Assets			8,887		5,212
Funds of the Charity	9				
Unrestricted fund			8,887		5,212
Total Funds			8,887		5,212

For the year ended 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on

13-6-2022

and signed on its behalf by:



ASIM LONE

Poverty Child Limited
Notes to the Financial Statements
for the Year Ended 30 September 2021

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Charities SORP (FRS 102).

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purpose, the use of which is restricted to that area or purpose.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

Voluntary income is received by way of monetary donations and donated services (valued at market rate) and are included in full in the Statement of Financial Activities when receivable.

(d) Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure is recognised on an accrual basis and is reported as part of the expenditure to which it relates. The resources expended within direct costs include those services which have been donated and are valued at the market rate:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

Poverty Child Limited
Notes to the Financial Statements
for the Year Ended 30 September 2021

2 Voluntary Income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Donations	6,172	-	6,172	3,319
Donated professional services	64,981	-	64,981	33,650
Total	71,153	-	71,153	36,969

3 Total resources expended

	Charitable Activities 2021 £	Governance Costs 2021 £	Total Costs 2021 £	Total Costs 2020 £
Direct costs				
Website costs	875	-	875	947
Computer costs	783	-	783	364
General admin	35	-	35	95
Insurance	96	-	96	-
Advertising	65,179	-	65,179	33,650
Printing & stationery	11	-	11	307
Rent	116	-	116	1,120
Support costs				
Accountancy fees	-	355	355	355
Consultancy	-	-	-	100
Bank charges	-	28	28	44
Total	67,095	383	67,478	36,982

4 Trustees Remuneration & Related Party Transactions

No members of the management committee received any remuneration or reimbursements during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

5 Taxation

As a charity, Poverty Child Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

6 Independent Examiner's Fees

These are included within Accountancy Fees under Governance Costs as detailed below:

	2021
Company Secretarial Fees 2020	30
Independent Examiner's Fees 2021	325
Total Accountancy fees	355

Poverty Child Limited
Notes to the Financial Statements Continued
for the Year Ended 30 September 2021

7 Creditors: Falling Due within One Year	2021	2020
Accruals	325	325
Total	<u>325</u>	<u>325</u>

8 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Current Assets	9,212	-	9,212
Current Liabilities	(325)	-	(325)
Net Assets at 30 September 2021	<u>8,887</u>	<u>-</u>	<u>8,887</u>

9 Movement in funds

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/(out) £	Carried Forward £
Unrestricted Funds	<u>5,212</u>	<u>71,153</u>	<u>(67,478)</u>	<u>-</u>	<u>8,887</u>
Total of Funds	<u>5,212</u>	<u>71,153</u>	<u>(67,478)</u>	<u>-</u>	<u>8,887</u>

POVERTY CHILD

England & Wales - Charity number 1159087

Accounts

Poverty Child Limited

Financial Statements

For The Year Ended 30 September 2020

Company Number 08679269

Poverty Child Limited
Reference and Administrative Details

Charity Name	Poverty Child Limited
Company Number	08679269
Charity Number	1159087
Trustee's	Mr F Butt Mr M Sharif Mr A Lone
Accountant	Community Accounting Services Ltd 7 Napoleon Drive Shrewsbury SY3 5PH
Registered office	83 Ducie Street Manchester M1 2JQ

**Independent Examiner's Report to the
Directors of Poverty Child Limited
on the Accounts for the Year Ended 30 September 2020**

The trustees present their annual report and financial statements of the charity for the year ended 30 September 2020. The financial statements have been prepared in accordance with the Companies Act 2006 and the Charities SORP (FRS 102).

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 5 September 2013 and registered as a charity on 5 November 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Trustee selection methods

The directors of the company are also charity trustees for the purposes of charity law and are elected at the Annual General Meeting.

Objectives and Activities

The objectives of the charity are to act as a resource for young people living in poverty up to the age of 18 living anywhere in the world by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- I Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- II Advancing education;
- III Relieving unemployment;
- IV Advancing health and well being; and
- V Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Achievements and Performance in the year

The global pandemic caused much disruption to our work abroad as it did for many other charities. As a result, we turned inwards looking for opportunities to play our part in supporting children in the United Kingdom that were adversely impacted by Covid-19. We supported children of asylum families forced into quarantine during lockdown supplying them with toys donated to us by our supporters. We will continue to develop our work in the UK to help children affected by poverty.

Our income streams have continued to grow steadily thanks to new fundraising activity in the year and despite the pandemic. We expanded the list of items we can now accept through our recycling scheme in response to donor feedback and demand.

In-kind support from corporate partners continued, particularly Google who's advertising grant remained our primary method of promoting our brand, programmes and fundraising activity.

Our volunteer programme has continued to flourish with volunteers supporting our marketing and communication activities.

Reserves Policy

The charity has no restricted reserves. Unrestricted reserves are being grown to a level sufficient to start implementing our charitable activities.


Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

**Mr A Lone
Treasurer**

Date



1/6/2021

**Independent Examiner's Report to the
Directors of Poverty Child Limited
on the Accounts for the Year Ended 30 September 2020**

Basis of independent examiner's report

We report on the accounts of Poverty Child Limited for the year ended 30 September 2020 which are set out on pages 2-9.

The trustee's (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The trustee's consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with general directions for an independent examination. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recognised Practice: Accounting and Reporting of Charitieshave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Community Accounting Services Ltd

**Community Accounting Services Ltd
7 Napoleon Drive
Shrewsbury
SY3 5PH**

Date: 04/06/2021

Poverty Child Limited
Statement of Financial Activities
for the Year Ended 30 September 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	<i>Total Funds 2019 £</i>
Incoming Resources					
Incoming resources from generated funds:					
Voluntary income	2	36,969	-	36,969	20,745
Total Incoming Resources		36,969	-	36,969	20,745
Resources Expended					
	3				
Charitable activities		36,483	-	36,483	25,150
Governance costs		499	-	499	359
Total Resources Expended		36,982	-	36,982	25,509
Net (Outcoming) / Incoming Resources Before Transfers		(13)	-	(13)	(4,764)
Transfer Between Funds		-	-	-	-
Net (Outcoming) / Incoming Resources		(13)	-	(13)	(4,764)
Fund balance brought forward at 1 October 2019		5,225	-	5,225	9,989
Fund Balance Carried Forward at 30 September 2020		5,212	-	5,212	5,225

Poverty Child Limited
Balance Sheet
for the Year Ended 30 September 2020

	Note	2020		2019	
		£	£	£	£
Current Assets					
Cash at bank and in hand		5,537		5,550	
Creditors: Amounts falling due within one year	7	<u>(325)</u>		<u>(325)</u>	
Net Assets			<u><u>5,212</u></u>		<u><u>5,225</u></u>
Funds of the Charity	9				
Unrestricted fund			5,212		5,225
Total Funds			<u><u>5,212</u></u>		<u><u>5,225</u></u>

For the year ended 30 September 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 01/06/2021 and signed on its behalf by:

 ASIM LONE

Poverty Child Limited
Notes to the Financial Statements
for the Year Ended 30 September 2020

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Charities SORP (FRS 102).

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purpose, the use of which is restricted to that area or purpose.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

Voluntary income is received by way of monetary donations and donated services (valued at market rate) and are included in full in the Statement of Financial Activities when receivable.

(d) Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure is recognised on an accrual basis and is reported as part of the expenditure to which it relates. The resources expended within direct costs include those services which have been donated and are valued at the market rate:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

Poverty Child Limited
Notes to the Financial Statements
for the Year Ended 30 September 2020

2 Voluntary Income

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	<i>Total Funds 2019 £</i>
Donations	3,319	-	3,319	3,465
Donated professional services	33,650	-	33,650	17,280
Total	36,969	-	36,969	20,745

3 Total resources expended

	Charitable Activities 2020 £	Governance Costs 2020 £	Total Costs 2020 £	<i>Total Costs 2019 £</i>
Direct costs				
Website costs	947	-	947	870
Computer costs	364	-	364	287
General admin	95	-	95	141
Advertising	33,650	-	33,650	17,280
Printing & stationery	307	-	307	153
Rent	1,120	-	1,120	-
Project Implementation	-	-	-	6,419
Support costs				
Accountancy fees	-	355	355	355
Consultancy	-	100	100	-
Bank charges	-	44	44	4
Total	36,483	499	36,982	25,509

4 Trustees Remuneration & Related Party Transactions

No members of the management committee received any remuneration or reimbursements during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

5 Taxation

As a charity, Poverty Child Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

6 Independent Examiner's Fees

These are included within Accountancy Fees under Governance Costs as detailed below:

	2020
Company Secretarial Fees 2019	30
Independent Examiner's Fees 2020	325
Total Accountancy fees	355

Poverty Child Limited
Notes to the Financial Statements Continued
for the Year Ended 30 September 2020

7 Creditors: Falling Due within One Year	2020	<i>2019</i>
Accruals	325	325
Total	<u>325</u>	<u>325</u>

8 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Current Assets	5,537	-	5,537
Current Liabilities	(325)	-	(325)
Net Assets at 30 September 2020	<u>5,212</u>	<u>-</u>	<u>5,212</u>

9 Movement in funds

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/(out) £	Carried Forward £
Unrestricted Funds	<u>5,225</u>	<u>36,969</u>	<u>(36,982)</u>	<u>-</u>	<u>5,212</u>
Total of Funds	<u>5,225</u>	<u>36,969</u>	<u>(36,982)</u>	<u>-</u>	<u>5,212</u>