

# KILI PEOPLE LTD

England & Wales · Charity number 1151262

## Details

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**Other names** KILINCHCHI DISTRICT PEOPLE ORGANISATION

**Status** Registered

**Legal form** Charitable company

**Company number** [07702324](#)

**Registered** 2013-03-15

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

## Contact

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**Address** 92 Wembley Park Drive  
Wembley  
HA9 8HW

**Phone** 07951847840

**Email** [info@kilipeople.org](mailto:info@kilipeople.org)

**Website** [www.kilipeople.org](http://www.kilipeople.org)

## Activities

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**Objects:** 1)TO PREVENT OR RELIEVE POVERTY IN THE KILINCHCHI DISTRICT, SRI LANKA. 2)TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN THE KILINCHCHI DISTRICT, SRI LANKA.3)TO RELIEVE SICKNESS AND DISABILITIES AND TO PRESERVE HEALTH IN THE KILINCHCHI DISTRICT, SRI LANKA.

**Activities:** To promote and support the development and delivery of the Community Strategic Plan for the District( Kilinochchi District in Sri Lanka) To develop and manage projects arising from strategic plan focusing on poverty, education, housing, employment, arts, culture, environment, sports or other local needs identified within the plan as it is reviewed.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Sri Lanka
- Coventry City
- Harrow

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£94,703	£71,546	-	-
2023-12-31	£105,209	£89,464	-	-
2022-12-31	£76,195	£81,232	-	-
2021-12-31	£54,859	£47,347	-	-
2020-12-31	£58,478	£50,508	-	-

## Trustees

Name	Role	Appointed
<b>Dr MATHIYALAGAN PARAMALINGAM</b>	Chair	2012-11-07
Dr SATHANANTHAN RATNAM		2012-11-07
GANESALINGAM RAMANATHAN		2012-11-07
SURESHKUMAR SUBRAMANIAM		2012-11-07
THURAIVAN SIVALINGAM		2012-11-07
VIJAYARAJA KRISHNAPILLAI		2012-11-07
Winslow Surendran Francis		2021-07-01

**KILI PEOPLE LTD**

England & Wales - Charity number 1151262

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# Accounts

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Kili People Limited

Charity No. 1151262

Company No. 07702324

Trustees' Report and Unaudited Accounts

31 December 2024

Kili People Limited  
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07702324

Charity No. 1151262

Principal Office

92 Wembley Park Drive

Wembley

HA9 8HW

Registered Office

92 Wembley Park Drive

Wembley

HA9 8HW

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

W.S. Francis

V. Krishnapillai

M. Paramalingam

G. Ramanathan

S. Ratnam

T. Sivalingam

S. Subramaniam

Company Secretary

S. Subramaniam

Accountants

Flexi Financial Accountant

250 Imperial Drive

Harrow

HA2 7HJ

Bankers

Hsbc Bank Plc

2 Craven Rd

Paddington

London

W2 3PY

## OBJECTIVES AND ACTIVITIES

KILI PEOPLE help health, educational and economical needs who urge for their self-development in North and East cities in Sri Lanka. Gathering of Kilinochchi District People who lives in England and encouraging valuable relationship on next generation of Tamil People KILI PEOPLE works with local non-governmental organisation to establish all the projects in Sri Lanka. KILI PEOPLE has carried out following projects for the financial year.

- Assistance was provided under the umbrella of the Kili People organization's Vision for DELFT Development with DELFT Oorum Uravum.
- Kili people UK extend their valuable hands to raise the funds those children affected by Neuro Developmental Disorders particularly Autism Spectrum Disorders.
- Kilipeople Digital Education (e-learning) uses technology to provide accessible, personalized, and resourceful learning. This includes supporting tech-enhanced classrooms, such as those equipped with a Smart Board donated by Kilipeople, as well as fully online and offline courses.
- Under the MISSION FOR EDUCATION, Kili People have facilitated support for the education of students in the homeland.
- Kilipeople is a charity that helps communities, especially in Sri Lanka's Kilinochchi District, including during floods. When floods hit, Kilipeople steps in to provide urgent help like food, clean water, and hygiene supplies to families whose homes are affected. They also work with local groups to make sure aid reaches those who need it most, helping people recover and rebuild their lives after the disaster.
- Kilipeople supports medical education by providing financial aid and resources for healthcare training and initiatives, particularly in the Kilinochchi District of Sri Lanka.
- Kilipeople, among its various charitable activities in the Vanni region of Sri Lanka, may offer general support that indirectly benefits visually handicapped individuals, while the Vanni Association for Visually Handicapped is a prominent and dedicated charity specifically focused on providing direct assistance and empowerment to the visually impaired community in the Vanni.
- Cultural Musical & Dinner Fundraising Event-  
Kilipeople's Mega Night was hosted by Kilipeople Charity in London. The event featured live music, cultural performances, and a dinner showcasing Sri Lankan and South Indian cuisine. It successfully engaged supporters, raised awareness, and generated funds through donations. Thanks were extended to all volunteers, performers, sponsors, and attendees for their support.
- Edinburgh Marathon Festival Participation -  
Kilipeople Charity participated in the Edinburgh Marathon Festival to promote health and well-being while raising funds for charitable initiatives. Supporters took part in various race categories, helping to increase visibility, encourage healthy lifestyles, and raise donations. The event was a successful opportunity to engage the community and promote the charity's mission.

## **ACHIEVEMENTS AND PERFORMANCE**

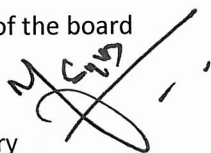
We have organized the above projects during the period along with regular projects. We are satisfied with the progress and completion of the projects.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

S. Subramaniam  
Company Secretary  
30 September 2025



**Kili People Limited**

**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Kili People Limited**

I report to the charity trustees on my examination of the financial statements of Kili People Limited for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Mr A Ajitkumar AFA  
Flexi Financial Accountant  
250 Imperial Drive  
Harrow  
HA2 7HJ  
30 September 2025

Flexi Financial Accountant  
Flexi House  
250 Imperial Drive  
Harrow, HA2 7HJ  
Tel : 02035980285

Kili People Limited  
Statement of Financial Activities  
for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	94,703	94,703	105,209
Total		94,703	94,703	105,209
Expenditure on:				
Raising funds	5	32,232	32,232	11,912
Charitable activities	6	34,720	34,720	73,745
Other	7	4,594	4,594	3,807
Total		71,546	71,546	89,464
Net gains on investments		-	-	-
Net income		23,157	23,157	15,745
Transfers between funds		-	-	-
Net income before other gains/(losses)		23,157	23,157	15,745
Other gains and losses				
Net movement in funds		23,157	23,157	15,745
Reconciliation of funds:				
Total funds brought forward		28,239	28,239	12,494
Total funds carried forward		51,396	51,396	28,239

Kili People Limited  
Summary Income and Expenditure Account  
for the year ended 31 December 2024

	2024 £	2023 £
Income	94,703	105,209
Gross income for the year	<u>94,703</u>	<u>105,209</u>
Expenditure	71,546	89,464
Total expenditure for the year	<u>71,546</u>	<u>89,464</u>
Net income before tax for the year	23,157	15,745
Net income for the year	<u>23,157</u>	<u>15,745</u>

**Kili People Limited****Balance Sheet**

at 31 December 2024

Company No. 07702324	Notes	2024 £	2023 £
<b>Current assets</b>			
Debtors	9	18,494	18,494
Cash at bank and in hand		32,902	9,745
		<u>51,396</u>	<u>28,239</u>
<b>Net current assets</b>		51,396	28,239
<b>Total assets less current liabilities</b>		<u>51,396</u>	<u>28,239</u>
<b>Net assets excluding pension asset or liability</b>		<u>51,396</u>	<u>28,239</u>
<b>Total net assets</b>		<u><u>51,396</u></u>	<u><u>28,239</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	10		
<b>Unrestricted funds</b>	10		
General funds		51,396	28,239
		<u>51,396</u>	<u>28,239</u>
<b>Reserves</b>	10		
<b>Total funds</b>		<u><u>51,396</u></u>	<u><u>28,239</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

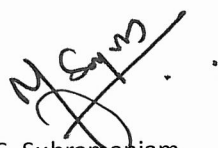
For the year ended 31 December 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 September 2025

And signed on its behalf by:



S. Subramaniam

Trustee

30 September 2025

Kili People Limited  
Statement of Cash flows  
for the year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	23,157	15,745
Adjustments for:		
Increase in trade and other receivables	-	(16,720)
Decrease in trade and other payables	-	(23)
Net cash provided by/(used in) operating activities	<u>23,157</u>	<u>(998)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	23,157	(998)
Cash and cash equivalents at the beginning of the year	9,745	10,743
Cash and cash equivalents at the end of the year	<u>32,902</u>	<u>9,745</u>
Components of cash and cash equivalents		
Cash and bank balances	32,902	9,745
	<u>32,902</u>	<u>9,745</u>

Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds

These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds

These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds

These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds

These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income	
Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable. This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on revaluation of fixed assets	
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

## Taxation

The charity is exempt from corporation tax on its charitable activities.

## Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

## Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

## Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	105,209	105,209
Total	<u>105,209</u>	<u>105,209</u>
Expenditure on:		
Raising funds	11,912	11,912
Charitable activities	73,745	73,745
Other	3,807	3,807
Total	<u>89,464</u>	<u>89,464</u>
Net income	<u>15,745</u>	<u>15,745</u>
Net income before other gains/(losses)	15,745	15,745
Other gains and losses:		
Net movement in funds	<u>15,745</u>	<u>15,745</u>
Reconciliation of funds:		
Total funds brought forward	12,494	12,494
Total funds carried forward	<u><u>28,239</u></u>	<u><u>28,239</u></u>

Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Donations/Charity Box/HMRC Gift aid Family	11,713	11,713	25,402
Support/Walks/Health/Nambik kai Project/Crematorium	11,787	11,787	27,844
Mission for Education and Support/Bike/Sports/Ondruko odal/Events	67,307	67,307	50,138
Karpaga Project/Flood Relief/Other Donations	3,896	3,896	1,825
	<u>94,703</u>	<u>94,703</u>	<u>105,209</u>

Expenditure on raising funds

Unrestricted	Total	Total
	2024	2023
£	£	£

*Costs of generating voluntary income*

Mission for Education and

Support/Bike/Sports/Ondruko

odal/Events

32,232	32,232	11,912
<u>32,232</u>	<u>32,232</u>	<u>11,912</u>

Expenditure on charitable activities

Unrestricted	Total	Total
	2024	2023
£	£	£

*Expenditure on charitable activities*

Tree Planting/Other Projects

Self-employed/Crematorium

Family Support/Bike/SOAS

Flood Relief/Covid 19/Drama Support

*Governance costs*

-	-	5,438
16,133	16,133	32,031
14,459	14,459	36,276
4,128	4,128	-
<u>34,720</u>	<u>34,720</u>	<u>73,745</u>

Other expenditure

Unrestricted	Total	Total
	2024	2023
£	£	£

Employee costs

Motor and travel costs

General administrative costs

1,587	1,587	687
1,555	1,555	-
1,452	1,452	3,120
<u>4,594</u>	<u>4,594</u>	<u>3,807</u>

Staff costs

No employee received emoluments in excess of £60,000.

Debtors

	2024	2023
	£	£
Other debtors	18,494	18,494
	<u>18,494</u>	<u>18,494</u>

Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	28,239	94,703	(71,546)	51,396
Total funds	<u>28,239</u>	<u>94,703</u>	<u>(71,546)</u>	<u>51,396</u>

Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	51,396	51,396
	<u>51,396</u>	<u>51,396</u>

Reconciliation of net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	9,745	23,157	32,902
	<u>9,745</u>	<u>23,157</u>	<u>32,902</u>
Net debt	<u>9,745</u>	<u>23,157</u>	<u>32,902</u>

Related party disclosures

*Controlling party*

Kili People Limited  
Detailed Statement of Financial Activities  
for the year ended 31 December 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Donations/Charity Box/HMRC Gift aid	11,713	11,713	25,402
Family Support/Walks/Health/Nambikkai Project/Crematorium	11,787	11,787	27,844
Mission for Education and Support/Bike/Sports/Ondrukoodal /Events	67,307	67,307	50,138
Karpaga Project/Flood Relief/Other Donations	3,896	3,896	1,825
	<u>94,703</u>	<u>94,703</u>	<u>105,209</u>
Total income and endowments	94,703	94,703	105,209
Expenditure on:			
Costs of generating donations and legacies			
Mission for Education and Support/Bike/Sports/Ondrukoodal /Events	32,232	32,232	11,912
	<u>32,232</u>	<u>32,232</u>	<u>11,912</u>
Total of expenditure on raising funds	32,232	32,232	11,912
Charitable activities			
Tree Planting/Other Projects	-	-	5,438
Self-employed/Crematorium	16,133	16,133	32,031
Family Support/Bike/SOAS	14,459	14,459	36,276
Flood Relief/Covid 19/Drama Support	4,128	4,128	-
	<u>34,720</u>	<u>34,720</u>	<u>73,745</u>
Total of expenditure on charitable activities	34,720	34,720	73,745
Employee costs			
Temporary staff	1,587	1,587	687
	<u>1,587</u>	<u>1,587</u>	<u>687</u>
Motor and travel costs			
Travel and subsistence	1,555	1,555	-
	<u>1,555</u>	<u>1,555</u>	<u>-</u>

Kili People Limited  
Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation			
Bank charges	1,199	1,199	1,712
Software, IT support and related costs	-	-	475
Stationery and printing	240	240	737
Subscriptions	13	13	196
	<u>1,452</u>	<u>1,452</u>	<u>3,120</u>
Total of expenditure of other costs	<u>4,594</u>	<u>4,594</u>	<u>3,807</u>
Total expenditure	71,546	71,546	89,464
Net gains on investments	-	-	-
	<u>23,157</u>	<u>23,157</u>	<u>15,745</u>
Net income			
Net income before other gains/(losses)	<u>23,157</u>	<u>23,157</u>	<u>15,745</u>
Other Gains	-	-	-
	<u>23,157</u>	<u>23,157</u>	<u>15,745</u>
Net movement in funds			
	<u>23,157</u>	<u>23,157</u>	<u>15,745</u>
Reconciliation of funds:			
Total funds brought forward	28,239	28,239	12,494
Total funds carried forward	<u>51,396</u>	<u>51,396</u>	<u>28,239</u>

**KILI PEOPLE LTD**

England & Wales - Charity number 1151262

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# Accounts

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Kili People Limited

Charity No. 1151262

Company No. 07702324

Trustees' Report and Unaudited Accounts

31 December 2023

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07702324

Charity No. 1151262

Principal Office

92 Wembley Park Drive

Wembley

HA9 8HW

Registered Office

92 Wembley Park Drive

Wembley

HA9 8HW

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

W.S. Francis

V. Krishnapillai

M. Paramalingam

G. Ramanathan

S. Ratnam

T. Sivalingam

S. Subramaniam

Company Secretary

S. Subramaniam

Accountants

Flexi Financial Accountant

250 Imperial Drive

Harrow

HA2 7HJ

Bankers

Hsbc Bank Plc

2 Craven Rd

Paddington

London

W2 3PY

## OBJECTIVES AND ACTIVITIES

KILI PEOPLE help health, educational and economical needs who urge for their self-development in North and East cities in Sri Lanka. Gathering of Kilinochchi District People who lives in England and encouraging valuable relationship on next generation of Tamil People KILI PEOPLE works with local non-governmental organisation to establish all the projects in Sri Lanka. KILI PEOPLE has carried out following projects for the financial year.


- Assistance was provided under the umbrella of the Kili People organization's Amma project, under the concept of "Searching for Medical support for needy People". This fund was provided to a mother for her medical needs.
- The Kilinochchi General Hospital Name Board was fixed with the support of the Kili People Organization UK.
- A grand sports festival was held under the auspices of Kili People, with the support of the Kilinochchi District Secretariat Sports Division and the Kilinochchi District Sports Associations.
- An electric crematorium was initiated in Kilinochchi for the entire district population. This need arose from the COVID-19 pandemic. The project is expected to continue in the following year as well.
- We continued the Green World Program with 1 million trees and seeds to plant in the Northern and Eastern regions of Sri Lanka under the name of the KARTPAKA PROJECT.
- Under the MISSION FOR EDUCATION, Kili People have facilitated support for the education of students in the homeland.

## ACHIEVEMENTS AND PERFORMANCE

We have organised the above projects during the period along with regular projects. We are satisfied with the progress and completion of the projects.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).



Signed on behalf of the board

M. Paramalingam  
Trustee  
31 December 2023

## **Kili People Limited**

### **Independent Examiners Report**

#### **Independent Examiner's Report to the trustees of Kili People Limited**

I report to the charity trustees on my examination of the financial statements of Kili People Limited for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Mr A Ajitkumar AFA

Flexi Financial Accountant  
250 Imperial Drive  
Harrow  
HA2 7HJ  
31 December 2023

Flexi Financial Accountant  
Flexi House  
250 Imperial Drive  
Harrow , HA2 7HJ  
Tel : 02035980285

Kili People Limited  
Statement of Financial Activities  
for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	105,209	105,209	76,195
Total		105,209	105,209	76,195
Expenditure on:				
Raising funds	5	11,912	11,912	25,704
Charitable activities	6	73,745	73,745	52,629
Other	7	3,807	3,807	2,899
Total		89,464	89,464	81,232
Net gains on investments		-	-	-
Net income/(expenditure)		15,745	15,745	(5,037)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		15,745	15,745	(5,037)
Other gains and losses				
Net movement in funds		15,745	15,745	(5,037)
Reconciliation of funds:				
Total funds brought forward		12,494	12,494	17,531
Total funds carried forward		28,239	28,239	12,494

Kili People Limited  
 Summary Income and Expenditure Account  
 for the year ended 31 December 2023

	2023 £	2022 £
Income	105,209	76,195
Gross income for the year	<u>105,209</u>	<u>76,195</u>
Expenditure	89,464	81,232
Total expenditure for the year	<u>89,464</u>	<u>81,232</u>
Net income/(expenditure) before tax for the year	15,745	(5,037)
Net income /(expenditure )for the year	<u><u>15,745</u></u>	<u><u>(5,037)</u></u>

**Kili People Limited****Balance Sheet**

at 31 December 2023

Company No. 07702324	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors	9	18,494	1,774
Cash at bank and in hand		9,745	10,743
		<u>28,239</u>	<u>12,517</u>
<b>Creditors: Amount falling due within one year</b>	10	-	(23)
<b>Net current assets</b>		<u>28,239</u>	<u>12,494</u>
<b>Total assets less current liabilities</b>		<u>28,239</u>	<u>12,494</u>
<b>Net assets excluding pension asset or liability</b>		<u>28,239</u>	<u>12,494</u>
<b>Total net assets</b>		<u><u>28,239</u></u>	<u><u>12,494</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	11		
<b>Unrestricted funds</b>	11		
General funds		28,239	12,494
		<u>28,239</u>	<u>12,494</u>
<b>Reserves</b>	11		
<b>Total funds</b>		<u><u>28,239</u></u>	<u><u>12,494</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

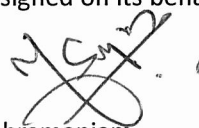
For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 December 2023

And signed on its behalf by:



S. Subramaniam

Trustee

31 December 2023

Kili People Limited  
Statement of Cash flows  
for the year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	15,745	(5,037)
Adjustments for:		
Increase in trade and other receivables	(16,720)	(1,224)
Decrease in trade and other payables	(23)	-
Net cash used in operating activities	<u>(998)</u>	<u>(6,261)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(998)	(6,261)
Cash and cash equivalents at the beginning of the year	10,743	17,003
Cash and cash equivalents at the end of the year	<u>9,745</u>	<u>10,742</u>
Components of cash and cash equivalents		
Cash and bank balances	9,745	10,743
	<u>9,745</u>	<u>10,743</u>

for the year ended 31 December 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

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

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure	
Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

The charity is exempt from corporation tax on its charitable activities.

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	76,195	76,195
Total	<u>76,195</u>	<u>76,195</u>
Expenditure on:		
Raising funds	25,704	25,704
Charitable activities	52,629	52,629
Other	2,899	2,899
Total	<u>81,232</u>	<u>81,232</u>
Net income	<u>(5,037)</u>	<u>(5,037)</u>
Net income before other gains/(losses)	<u>(5,037)</u>	<u>(5,037)</u>
Other gains and losses:		
Net movement in funds	<u>(5,037)</u>	<u>(5,037)</u>
Reconciliation of funds:		
Total funds brought forward	17,531	17,531
Total funds carried forward	<u><u>12,494</u></u>	<u><u>12,494</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Donations/Charity Box/HMRC Gift aid	25,402	25,402	3,041
Family Support/Walks/Health/Nambikkai Project/Crematorium	27,844	27,844	17,650
Mission for Education and Support/Bike/Sports/Ondrukoodal/Events	50,138	50,138	54,424
Karpaga Project/Flood Relief/Other Donations	1,825	1,825	1,080
	<u>105,209</u>	<u>105,209</u>	<u>76,195</u>

5	Expenditure on raising funds	Unrestricted	Total	Total
			2023	2022
		£	£	£
	<i>Costs of generating voluntary income</i>			
	Mission for Education and Support/Bike/Sports/Ondrukoodal/Events	11,912	11,912	25,704
		<u>11,912</u>	<u>11,912</u>	<u>25,704</u>
6	Expenditure on charitable activities	Unrestricted	Total	Total
			2023	2022
		£	£	£
	<i>Expenditure on charitable activities</i>			
	Tree Planting/Other Projects	5,438	5,438	6,149
	Self-employed/Crematorium	32,031	32,031	13,300
	Family Support/Bike/SOAS	36,276	36,276	33,180
	<i>Governance costs</i>			
		<u>73,745</u>	<u>73,745</u>	<u>52,629</u>
7	Other expenditure	Unrestricted	Total	Total
			2023	2022
		£	£	£
	Employee costs	687	687	517
	General administrative costs	3,120	3,120	2,382
		<u>3,807</u>	<u>3,807</u>	<u>2,899</u>
8	Staff costs			
	No employee received emoluments in excess of £60,000.			
9	Debtors	2023		2022
		£		£
	Other debtors	18,494		1,774
		<u>18,494</u>		<u>1,774</u>
10	Creditors:			
	amounts falling due within one year			
		2023		2022
		£		£
	Accruals	-		23
		<u>-</u>		<u>23</u>

11 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	12,494	105,209	(89,464)	28,239
Total funds	<u>12,494</u>	<u>105,209</u>	<u>(89,464)</u>	<u>28,239</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	28,239	28,239
	<u>28,239</u>	<u>28,239</u>

13 Reconciliation of net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents	10,743	(998)	9,745
	<u>10,743</u>	<u>(998)</u>	<u>9,745</u>
Net debt	<u>10,743</u>	<u>(998)</u>	<u>9,745</u>

14 Related party disclosures  
*Controlling party*

Kili People Limited  
Detailed Statement of Financial Activities  
for the year ended 31 December 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Donations/Charity Box/HMRC Gift aid	25,402	25,402	3,041
Family Support/Walks/Health/Nambikkai Project/Crematorium	27,844	27,844	17,650
Mission for Education and Support/Bike/Sports/Ondrukoodal/Events	50,138	50,138	54,424
Karpaga Project/Flood Relief/Other Donations	1,825	1,825	1,080
	<u>105,209</u>	<u>105,209</u>	<u>76,195</u>
Total income and endowments	105,209	105,209	76,195
Expenditure on:			
Costs of generating donations and legacies			
Mission for Education and Support/Bike/Sports/Ondrukoodal/Events	11,912	11,912	25,704
	<u>11,912</u>	<u>11,912</u>	<u>25,704</u>
Total of expenditure on raising funds	11,912	11,912	25,704
Charitable activities			
Tree Planting/Other Projects	5,438	5,438	6,149
Self-employed/Crematorium	32,031	32,031	13,300
Family Support/Bike/SOAS	36,276	36,276	33,180
	<u>73,745</u>	<u>73,745</u>	<u>52,629</u>
Total of expenditure on charitable activities	73,745	73,745	52,629
Employee costs			
Temporary staff	687	687	517
	<u>687</u>	<u>687</u>	<u>517</u>

Kili People Limited  
Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation			
Bank charges	1,712	1,712	2,110
Software, IT support and related costs	475	475	146
Stationery and printing	737	737	113
Subscriptions	196	196	13
	<u>3,120</u>	<u>3,120</u>	<u>2,382</u>
Total of expenditure of other costs	<u>3,807</u>	<u>3,807</u>	<u>2,899</u>
Total expenditure	89,464	89,464	81,232
Net gains on investments	-	-	-
	<u>15,745</u>	<u>15,745</u>	<u>(5,037)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	<u>15,745</u>	<u>15,745</u>	<u>(5,037)</u>
Other Gains	-	-	-
Net movement in funds	<u>15,745</u>	<u>15,745</u>	<u>(5,037)</u>
Reconciliation of funds:			
Total funds brought forward	12,494	12,494	17,531
Total funds carried forward	<u>28,239</u>	<u>28,239</u>	<u>12,494</u>

**KILI PEOPLE LTD**

England & Wales - Charity number 1151262

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# Accounts

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**Kili People Limited**

**Charity No. 1151262**

**Company No. 07702324**

**Trustees' Report and Unaudited Accounts**

**31 December 2022**

## Kili People Limited

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**Kili People Limited**  
**Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 07702324**

**Charity No. 1151262**

**Principal Office**

92 Wembley Park Drive  
Wembley  
HA9 8HW

**Registered Office**

92 Wembley Park Drive  
Wembley  
HA9 8HW

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

W.S. Francis  
V. Krishnapillai  
M. Paramalingam  
G. Ramanathan  
S. Ratnam  
T. Sivalingam  
S. Subramaniam

**Company Secretary**

S. Subramaniam

**Accountants**

Flexi Financial Accountant  
250 Imperial Drive  
Harrow  
HA2 7HJ

**Bankers**

Hsbc Bank Plc  
2 Craven Rd  
Paddington  
London  
W2 3PY

## **OBJECTIVES AND ACTIVITIES**

The KILI PEOPLE charity helps with the educational, medical, and economical needs of their self-development and empowerment in the North and East provincial areas of Sri Lanka. We have Gatherings of Kilinochchi District People who live in the United Kingdom to fundraise and encourage valuable relationships within the next generation of Tamil People both in the UK and in Sri Lanka.

KILI PEOPLE work with local governmental (council) and non-governmental organisations to establish a variety of projects in Sri Lanka.

KILI PEOPLE has carried out following projects for the financial year.

Worked with the CSHNA charity in the Netherlands to start a lift irrigation project in Kilinochchi district in Sri Lanka which helped 200 families to continue their farming.

Participated in the Edinburgh marathon festival in May 2022 to raise funds for educational needs as well as to encourage our members in the UK to keep fit and healthy while preparing for the marathon.

Funds raised from a variety of events, under the name Mission For Education, were used for educational materials for students, digital educational facilities, English language development programs, evening and weekend special classes for slow learners and classes for low socioeconomic students.

Supporting regular sports activities in North and East Sri Lanka such as: cricket, football, holding a mini-marathon and chess.

Initiated an Electric Crematorium in Kilinochchi during Covid for the whole district population. This Project was started and is now on its final stage.

Initiated an Awareness Program for recreational drug users and the general public - especially for school students - in North and East Sri Lanka. This campaign was named " SAY NO TO DRUGS" and was done with the support of another UK registered charity called JMFOA (Jaffna Medical Faculty Overseas Alumni).

Continued the Go Green Globe program with the ongoing aims of planting 1 million Trees and seeds (Kartpaka Project); clearing recyclable materials from public places and taking it to recycling facilities; and starting to encourage the use of renewable energy on North and East Sri Lanka.

Continued the Bicycle Project for needy students who travel to school from remote villages with no suitable alternative transportation.

Continued with some food donations to some orphanages who are registered and operated by non-governmental organisations in the Kilinochchi District.

#### ACHIEVEMENTS AND PERFORMANCE

We have organised the above projects during the period along with regular projects. We are satisfied with the progress and completion of the projects.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



M. Paramalingam  
Trustee

29 December 2023

**Independent Examiner's Report to the trustees of Kili People Limited**

I report to the charity trustees on my examination of the financial statements of Kili People Limited for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Mr A Ajitkumar AFA  
Flexi Financial Accountant  
250 Imperial Drive  
Harrow  
HA2 7HJ  
29 December 2023

**Kili People Limited**  
**Statement of Financial Activities**  
for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>				
Donations and legacies	4	76,195	76,195	54,859
<b>Total</b>		<b>76,195</b>	<b>76,195</b>	<b>54,859</b>
<b>Expenditure on:</b>				
Raising funds	5	25,704	25,704	-
Charitable activities	6	52,629	52,629	45,614
Other	7	2,899	2,899	1,733
<b>Total</b>		<b>81,232</b>	<b>81,232</b>	<b>47,347</b>
Net gains on investments		-	-	-
<b>Net (expenditure)/income</b>		<b>(5,037)</b>	<b>(5,037)</b>	<b>7,512</b>
Transfers between funds		-	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		<b>(5,037)</b>	<b>(5,037)</b>	<b>7,512</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>(5,037)</b>	<b>(5,037)</b>	<b>7,512</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		17,531	17,531	10,019
<b>Total funds carried forward</b>		<b>12,494</b>	<b>12,494</b>	<b>17,531</b>

**Kili People Limited**  
**Summary Income and Expenditure Account**  
**for the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income	76,195	54,859
<b>Gross income for the year</b>	<u>76,195</u>	<u>54,859</u>
Expenditure	81,232	47,347
<b>Total expenditure for the year</b>	<u>81,232</u>	<u>47,347</u>
Net (expenditure)/income before tax for the year	(5,037)	7,512
<b>Net (expenditure )/income for the year</b>	<u><u>(5,037)</u></u>	<u><u>7,512</u></u>

Kili People Limited  
Balance Sheet  
at 31 December 2022

Company No. 07702324	Notes	2022 £	2021 £
Current assets			
Debtors	9	1,774	550
Cash at bank and in hand		10,743	17,003
		<u>12,517</u>	<u>17,553</u>
Creditors: Amount falling due within one year	10	(23)	(22)
Net current assets		<u>12,494</u>	<u>17,531</u>
Total assets less current liabilities		<u>12,494</u>	<u>17,531</u>
Net assets excluding pension asset or liability		<u>12,494</u>	<u>17,531</u>
Total net assets		<u>12,494</u>	<u>17,531</u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		12,494	17,531
		<u>12,494</u>	<u>17,531</u>
Reserves	11		
Total funds		<u>12,494</u>	<u>17,531</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 29 December 2023

And signed on its behalf by:



G. Ramanathan

Trustee

29 December 2023

**Kili People Limited**  
**Statement of Cash flows**  
**for the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net (expenditure)/income per Statement of Financial Activities</b>	(5,037)	7,512
<b>Adjustments for:</b>		
Increase in trade and other receivables	(1,224)	-
<b>Net cash (used in)/provided by operating activities</b>	<u>(6,261)</u>	<u>7,512</u>
<b>Net cash from investing activities</b>	<u>-</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(6,261)	7,512
<b>Cash and cash equivalents at the beginning of the year</b>	17,003	9,491
<b>Cash and cash equivalents at the end of the year</b>	<u>10,742</u>	<u>17,003</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	10,743	17,003
	<u>10,743</u>	<u>17,003</u>

**for the year ended 31 December 2022**

## **1 Accounting policies**

### **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### **Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### **Fund accounting**

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

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### **Income**

**Recognition of income** of Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** and Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

## Kili People Limited

### Notes to the Accounts

#### Expenditure

Recognition of Expenditure is recognised on an accruals basis. Expenditure includes any VAT which expenditure cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on These comprise the costs associated with attracting voluntary income, fundraising raising funds trading costs and investment management costs.

Expenditure on These comprise the costs incurred by the Charity in the delivery of its activities and charitable activities services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## **Kili People Limited**

### **Notes to the Accounts**

#### **Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

#### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

#### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### **Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### **Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## **2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

**Kili People Limited**  
**Notes to the Accounts**

**3 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
<b>Income and endowments from:</b>		
Donations and legacies	54,859	54,859
<b>Total</b>	<u>54,859</u>	<u>54,859</u>
<b>Expenditure on:</b>		
Charitable activities	45,614	45,614
Other	1,733	1,733
<b>Total</b>	<u>47,347</u>	<u>47,347</u>
<b>Net income</b>	<u>7,512</u>	<u>7,512</u>
<b>Net income before other gains/(losses)</b>	7,512	7,512
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>7,512</u>	<u>7,512</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	10,019	10,019
<b>Total funds carried forward</b>	<u><u>17,531</u></u>	<u><u>17,531</u></u>

**4 Income from donations and legacies**

	<b>Unrestricted £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Donations/Charity Box/HMRC Gift aid	3,041	3,041	9,727
Family Support/Covid 19 support/Nambikkai Project/Crematorium	17,650	17,650	33,302
Mission for Education and Support/Bike/Sports/Events	54,424	54,424	5,340
Karpaga Project/Flood Relief/Other Donations	1,080	1,080	6,490
	<u>76,195</u>	<u>76,195</u>	<u>54,859</u>

**Kili People Limited**  
**Notes to the Accounts**

**5 Expenditure on raising funds**

	Unrestricted	Total	Total
	£	2022	2021
	£	£	£
<i>Costs of generating voluntary income</i>			
Mission for Education and Support/Bike/Sports/Events	25,704	25,704	-
	<u>25,704</u>	<u>25,704</u>	<u>-</u>

**6 Expenditure on charitable activities**

	Unrestricted	Total	Total
	£	2022	2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Tree Planting/Other Projects	6,149	6,149	11,978
Self-employed/Crematorium	13,300	13,300	17,012
Family Support/Bike/SOAS	33,180	33,180	16,624
<i>Governance costs</i>			
	<u>52,629</u>	<u>52,629</u>	<u>45,614</u>

**7 Other expenditure**

	Unrestricted	Total	Total
	£	2022	2021
	£	£	£
Employee costs - SL	517	517	-
General administrative costs	2,382	2,382	1,733
	<u>2,899</u>	<u>2,899</u>	<u>1,733</u>

**8 Staff costs**

No employee received emoluments in excess of £60,000.

**9 Debtors**

	2022	2021
	£	£
Other debtors	1,774	-
Prepayments and accrued income	-	550
	<u>1,774</u>	<u>550</u>

**10 Creditors:**

amounts falling due within one year

	2022	2021
	£	£
Accruals	23	22
	<u>23</u>	<u>22</u>

11 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2022
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	17,531	76,195	(81,232)	12,494
<b>Total funds</b>	<u>17,531</u>	<u>76,195</u>	<u>(81,232)</u>	<u>12,494</u>

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	12,494	12,494
	<u>12,494</u>	<u>12,494</u>

13 Reconciliation of net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash and cash equivalents	17,003	(6,260)	10,743
	<u>17,003</u>	<u>(6,260)</u>	<u>10,743</u>
Net debt	<u>17,003</u>	<u>(6,260)</u>	<u>10,743</u>

14 Related party disclosures  
*Controlling party*

**Kili People Limited**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 December 2022**

	<b>Unrestricted</b>		
	<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>			
Donations and legacies			
Donations/Charity Box/HMRC Giftaid	3,041	3,041	9,727
Family Support/Covid 19 support/Nambikkai	17,650	17,650	33,302
Project/Crematorium			
Mission for Education and Support/Bike/Sports/Events	54,424	54,424	5,340
Karpaga Project/Flood Relief/Other Donations	1,080	1,080	6,490
	<u>76,195</u>	<u>76,195</u>	<u>54,859</u>
<b>Total income and endowments</b>	<b>76,195</b>	<b>76,195</b>	<b>54,859</b>
<b>Expenditure on:</b>			
Costs of generating donations and legacies			
Mission for Education and Support/Bike/Sports/Events	25,704	25,704	-
	<u>25,704</u>	<u>25,704</u>	<u>-</u>
<b>Total of expenditure on raising funds</b>	<b>25,704</b>	<b>25,704</b>	<b>-</b>
Charitable activities			
Tree Planting/Other Projects	6,149	6,149	11,978
Self-employed/Crematorium	13,300	13,300	17,012
Family Support/Bike/SOAS	33,180	33,180	16,624
	<u>52,629</u>	<u>52,629</u>	<u>45,614</u>
<b>Total of expenditure on charitable activities</b>	<b>52,629</b>	<b>52,629</b>	<b>45,614</b>
Employee costs - SL			
Temporary staff	517	517	-
	<u>517</u>	<u>517</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
Bank charges	2,110	2,110	1,615
Software, IT support and related costs	146	146	105
Stationery and printing	113	113	-
Subscriptions	13	13	13

**Kili People Limited**  
**Detailed Statement of Financial Activities**

	2,382	2,382	1,733
<b>Total of expenditure of other costs</b>	<b>2,899</b>	<b>2,899</b>	<b>1,733</b>
<b>Total expenditure</b>	<b>81,232</b>	<b>81,232</b>	<b>47,347</b>
Net gains on investments	-	-	-
<b>Net (expenditure)/income</b>	<b>(5,037)</b>	<b>(5,037)</b>	<b>7,512</b>
<b>Net (expenditure)/income before other gains/(losses)</b>	<b>(5,037)</b>	<b>(5,037)</b>	<b>7,512</b>
Other Gains	-	-	-
<b>Net movement in funds</b>	<b>(5,037)</b>	<b>(5,037)</b>	<b>7,512</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	17,531	17,531	10,019
<b>Total funds carried forward</b>	<b>12,494</b>	<b>12,494</b>	<b>17,531</b>

**KILI PEOPLE LTD**

England & Wales - Charity number 1151262

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# Accounts

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Kili People Limited

Charity No. 1151262

Company No. 07702324

Trustees' Report and Unaudited Accounts

31 December 2021

Kili People Limited  
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Detailed Statement of Financial Activities	15 to 16

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07702324

Charity No. 1151262

Principal Office

92 Wembley Park Drive  
Wembley  
HA9 8HW

Registered Office

92 Wembley Park Drive  
Wembley  
HA9 8HW

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

W.S. Francis (Appointed 1 July 2021)

M. Ganeshamoorthy (Resigned 1 July 2021)

V. Krishnapillai

M. Paramalingam

G. Ramanathan

S. Ratnam

T. Sivalingam

S. Subramaniam

Company Secretary

S. Subramaniam

Accountants

Flexi Financial Accountants

250 Imperial Drive  
Harrow  
HA2 7HJ

#### OBJECTIVES AND ACTIVITIES

KILI PEOPLE help health, educational and economical needs who urge for their self-development in North and East cities in Sri Lanka. Gathering of Kilinochchi District People who lives in England and encouraging valuable relationship on next generation of Tamil People

KILI PEOPLE works with local non-governmental organisation to establish all the projects in Sri Lanka.

KILI PEOPLE has carried out following projects for the financial year.

**Kili People Limited**  
**Trustees Annual Report**

Kili People supported to Tamil Studies UK to restart Tamil Department in University of London, Kili People organised big alliance with 112 Tamil diaspora charity organisations to support Tamil studies in UOL

Carried out some Food relief programs for affected people in north East districts by Covid19.

Organised some medical online session for public about Covid19 .

Initiated Electric Crematorium in Kilinochchi for whole district population. This need raised from covid pandemic. This Project is expecting to continue in following year as well.

KILI PEOPLE initiated awareness program for road traffic regulations. There were many road accidents held with lack of knowledge to drivers and pedestrians. This program was carried out specially for school students.

We continued green world program with 1 million Trees and seeds to plant on N&E of Sri Lanka under the name of KARTPAKA PROJECT

KILI PEOPLE had continued bike project for needed students who travelled from remote villages with less transportation.

As usual we also carried out some food donation to some orphans Homes who are registered and operated by non-governmental organisations in Kilinochchi.

Under MISSION FOR EDUCATION Kili People have facilitated to support education on homeland students.

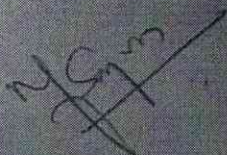
**ACHIEVEMENTS AND PERFORMANCE**

We have organized the above projects during the period along with regular projects. We are satisfied with the progress and completion of the projects.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



S. Subramaniam  
Company Secretary  
27 September 2022

**Independent Examiner's Report to the trustees of Kili People Limited**

I report to the charity trustees on my examination of the financial statements of Kili People Limited for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statements to be reached.

Mr A Ajitkumar

IFA

Flexi Financial Accountants

250 Imperial Drive

Harrow

Flexi Financial Accountant  
Flexi House  
250 Imperial Drive  
Harrow , HA2 7HJ  
Tel : 02035980285

HA2 7HJ

27 September 2022

Kili People Limited  
Statement of Financial Activities  
for the year ended 31 December 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	4	54,859	54,859	38,863
Charitable activities	5	-	-	19,615
Total		54,859	54,859	58,478
Expenditure on:				
Charitable activities	6	45,614	45,614	48,680
Other	7	1,733	1,733	1,828
Total		47,347	47,347	50,508
Net gains on investments		-	-	-
Net income		7,512	7,512	7,970
Transfers between funds		-	-	-
Net income before other gains/(losses)		7,512	7,512	7,970
Other gains and losses				
Net movement in funds		7,512	7,512	7,970
Reconciliation of funds:				
Total funds brought forward		10,019	10,019	2,049
Total funds carried forward		17,531	17,531	10,019

Kili People Limited  
Summary Income and Expenditure Account  
for the year ended 31 December 2021

	2021 £	2020 £
Income	54,859	58,478
Gross income for the year	<u>54,859</u>	<u>58,478</u>
Expenditure	47,347	50,508
Total expenditure for the year	<u>47,347</u>	<u>50,508</u>
Net income before tax for the year	7,512	7,970
Net income for the year	<u>7,512</u>	<u>7,970</u>

**Kili People Limited****Balance Sheet**

at 31 December 2021

Company No. 07702324	Notes	2021 £	2020 £
<b>Current assets</b>			
Debtors	9	550	550
Cash at bank and in hand		17,003	9,491
		<u>17,553</u>	<u>10,041</u>
<b>Creditors: Amount falling due within one year</b>	10	(22)	(22)
<b>Net current assets</b>		17,531	10,019
<b>Total assets less current liabilities</b>		<u>17,531</u>	<u>10,019</u>
<b>Net assets excluding pension asset or liability</b>		17,531	10,019
<b>Total net assets</b>		<u><u>17,531</u></u>	<u><u>10,019</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	11		
<b>Unrestricted funds</b>	11		
General funds		17,531	10,019
		<u>17,531</u>	<u>10,019</u>
<b>Reserves</b>	11		
<b>Total funds</b>		<u><u>17,531</u></u>	<u><u>10,019</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 27 September 2022

And signed on its behalf by:



G. Ramanathan

Trustee

27 September 2022

Kili People Limited  
Statement of Cash flows  
for the year ended 31 December 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	7,512	7,970
Adjustments for:		
Increase in trade and other receivables	-	(500)
Decrease in trade and other payables	-	(238)
Net cash provided by operating activities	<u>7,512</u>	<u>7,232</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	7,512	7,232
Cash and cash equivalents at the beginning of the year	9,491	2,259
Cash and cash equivalents at the end of the year	<u>17,003</u>	<u>9,491</u>
Components of cash and cash equivalents		
Cash and bank balances	17,003	9,491
	<u>17,003</u>	<u>9,491</u>

for the year ended 31 December 2021

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	38,863	38,863
Charitable activities	19,615	19,615
Total	<u>58,478</u>	<u>58,478</u>
Expenditure on:		
Charitable activities	48,680	48,680
Other	1,828	1,828
Total	<u>50,508</u>	<u>50,508</u>
Net income	<u>7,970</u>	<u>7,970</u>
Net income before other gains/(losses)	7,970	7,970
Other gains and losses:		
Net movement in funds	<u>7,970</u>	<u>7,970</u>
Reconciliation of funds:		
Total funds brought forward	2,049	2,049
Total funds carried forward	<u><u>10,019</u></u>	<u><u>10,019</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
Donations/Charity Box/HMRC Gift aid	9,727	9,727	2,891
Family Support/Covid 19 support/Nambikkai Project	33,302	33,302	30,822
Mission for Education and Support	5,340	5,340	3,400
Karpaga Project/Flood Relief	6,490	6,490	1,750
	<u>54,859</u>	<u>54,859</u>	<u>38,863</u>

5 Income from charitable activities

	Total 2021 £	Total 2020 £
Other Projects	-	8,256
Bike For Students/Events	-	7,863
Family Support and SOAS	-	3,026
Flood Relief/Covid 19/Drama Support	-	470
	<u>-</u>	<u>19,615</u>

6 Expenditure on charitable activities

	Unrestricted £	Total 2021 £	Total 2020 £
<i>Expenditure on charitable activities</i>			
Other Projects	11,978	11,978	19,111
Bike For Students/Events	17,012	17,012	-
Family Support and SOAS	16,624	16,624	-
Flood Relief/Covid 19/Drama Support	-	-	29,569
<i>Governance costs</i>			
	<u>45,614</u>	<u>45,614</u>	<u>48,680</u>

7 Other expenditure

	Unrestricted £	Total 2021 £	Total 2020 £
Employee costs	-	-	204
General administrative costs	1,733	1,733	1,624
	<u>1,733</u>	<u>1,733</u>	<u>1,828</u>

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Debtors

	2021 £	2020 £
Prepayments and accrued income	550	550
	<u>550</u>	<u>550</u>

10 Creditors:  
amounts falling due within one year

	2021	2020
	£	£
Accruals	22	22
	<u>22</u>	<u>22</u>

11 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses )	Resources expended	At 31 December 2021
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	10,019	54,859	(47,347)	17,531
	<u>10,019</u>	<u>54,859</u>	<u>(47,347)</u>	<u>17,531</u>

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	17,531	17,531
	<u>17,531</u>	<u>17,531</u>

13 Reconciliation of net debt

	At 1 January 2021	Cash flows	At 31 December 2021
	£	£	£
Cash and cash equivalents	9,491	7,512	17,003
	<u>9,491</u>	<u>7,512</u>	<u>17,003</u>
Net debt	<u>9,491</u>	<u>7,512</u>	<u>17,003</u>

14 Related party disclosures  
*Controlling party*

Kili People Limited  
Detailed Statement of Financial Activities  
for the year ended 31 December 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Donations/Charity Box/HMRC			
Gift aid	9,727	9,727	2,891
Family Support/Covid 19 support/Nambikkai Project	33,302	33,302	30,822
Mission for Education and Support	5,340	5,340	3,400
Karpaga Project/Flood Relief	6,490	6,490	1,750
	<u>54,859</u>	<u>54,859</u>	<u>38,863</u>
Charitable activities			
Other Projects	-	-	8,256
Bike For Students/Events	-	-	7,863
Family Support and SOAS	-	-	3,026
Flood Relief/Covid 19/Drama Support	-	-	470
	<u>-</u>	<u>-</u>	<u>19,615</u>
Total income and endowments	54,859	54,859	58,478
Expenditure on:			
Charitable activities			
Other Projects	11,978	11,978	19,111
Bike For Students/Events	17,012	17,012	-
Family Support and SOAS	16,624	16,624	-
Flood Relief/Covid 19/Drama Support	-	-	29,569
	<u>45,614</u>	<u>45,614</u>	<u>48,680</u>
Total of expenditure on charitable activities	45,614	45,614	48,680
Temporary staff	-	-	204
	<u>-</u>	<u>-</u>	<u>204</u>
General administrative costs, including depreciation and amortisation			
Bank charges	1,615	1,615	1,487
Software, IT support and related costs	105	105	137
Subscriptions	13	13	-
	<u>1,733</u>	<u>1,733</u>	<u>1,624</u>

Kili People Limited  
Detailed Statement of Financial Activities

Total of expenditure of other costs	1,733	1,733	1,828
Total expenditure	47,347	47,347	50,508
Net gains on investments	-	-	-
Net income	7,512	7,512	7,970
Net income before other gains/(losses)	7,512	7,512	7,970
Other Gains	-	-	-
Net movement in funds	7,512	7,512	7,970
Reconciliation of funds:			
Total funds brought forward	10,019	10,019	2,049
Total funds carried forward	17,531	17,531	10,019

**KILI PEOPLE LTD**

England & Wales - Charity number 1151262

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# Accounts

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**Kili People Limited**

**Charity No. 1151262**

**Company No. 07702324**

**Trustees' Report and Unaudited Accounts**

**31 December 2020**

**Kili People Limited**  
**Contents**

	Pages
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Summary Income and Expenditure Account	6
Balance Sheet	7
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**Kili People Limited**  
**Trustees Annual Report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2020.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 07702324**

**Charity No. 1151262**

**Principal Office**

92 Wembley Park Drive  
Wembley  
England  
HA9 8HW  
Address Line 5

**Registered Office**

92 Wembley Park Drive  
Wembley  
HA9 8HW

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

M. Ganeshamoorthy  
V. Krishnapillai  
M. Paramalingam  
G. Ramanathan  
S. Ratnam  
T. Sivalingam  
S. Subramaniam

**Company Secretary**

S. Subramaniam

**Accountants**

Flexi Financial Accountant  
250 Imperial Drive  
Harrow  
HA2 7HJ

**Kili People Limited**  
**Trustees Annual Report**

**OBJECTIVES AND ACTIVITIES**

KILI PEOPLE helps health, educational, economical needs who urge for their self-development in north city of Sri Lanka. Gathering Kilinochchi District People who lives in England and encouraging valuable relationship on next generation of Tamil People.

KILI PEOPLE works with local non-governmental organisation to establish all the projects in Sri Lanka.

KILI PEOPLE has carried out following projects for the financial year.

FLOOD RELIEF program was carried out in January 2020 due to the delay of resettlement. After 2018 December Kilinochchi District area gone under sever flood due to heavy raining again in early part of 2020.

Due to Covid19 pandemic KILI PEOPLE initiated several humanitarian relief programs in north & east of Sri Lanka throughout the year.

We initiated green world program with 1 million Trees and seeds to plant on N&E of Sri Lanka under the name of KARTPAKA PROJECT

Continuation of 1023 BICYCLE PROJECT - KILI PEOPLE had continued early part of 2020 to complete Bicycle project launched in 2019.

As usual we also carried out some food donation to some orphans Homes who are registered and operated by non-governmental organisations in Kilinochchi.

Under MISSION FOR EDUCATION Kili People have facilitated to support education on homeland students.

**ACHIEVEMENTS AND PERFORMANCE**

We have organised the above projects during the period along with regular projects. We are satisfied with the progress and completion of the projects.

**PLANS FOR FUTURE PERIODS**

A large charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A large charity's report should explain the trustees perspective of the future direction of the charity...

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

  
Signed on behalf of the board

S. Subramaniam  
Company Secretary  
31 December 2020

**Kili People Limited**

**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Kili People Limited**

I report to the charity trustees on my examination of the accounts of Kili People Limited for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.



Mr A Ajitkumar

IFA

Flexi Financial Accountant

250 Imperial Drive

Harrow

HA2 7HJ

31 December 2020

**Kili People Limited**  
**Statement of Financial Activities**  
for the year ended 31 December 2020

		Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
	<b>Notes</b>			
<b>Income and endowments from:</b>				
Donations and legacies	4	38,863	38,863	45,397
Charitable activities	5	19,615	19,615	43,712
<b>Total</b>		<u>58,478</u>	<u>58,478</u>	<u>89,109</u>
<b>Expenditure on:</b>				
Raising funds	6	-	-	15,459
Charitable activities	7	48,680	48,680	78,777
Other	8	1,828	1,828	852
<b>Total</b>		<u>50,508</u>	<u>50,508</u>	<u>95,088</u>
Net gains on investments		-	-	-
<b>Net income/(expenditure)</b>		<u>7,970</u>	<u>7,970</u>	<u>(5,979)</u>
Transfers between funds		-	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<u>7,970</u>	<u>7,970</u>	<u>(5,979)</u>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<u>7,970</u>	<u>7,970</u>	<u>(5,979)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		2,049	2,049	8,028
<b>Total funds carried forward</b>		<u>10,019</u>	<u>10,019</u>	<u>2,049</u>

**Kili People Limited**  
**Summary Income and Expenditure Account**  
**for the year ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Income	58,478	89,109
<b>Gross income for the year</b>	<u>58,478</u>	<u>89,109</u>
Expenditure	50,508	95,088
<b>Total expenditure for the year</b>	<u>50,508</u>	<u>95,088</u>
Net income/(expenditure) before tax for the year	7,970	(5,979)
<b>Net income /(expenditure )for the year</b>	<u>7,970</u>	<u>(5,979)</u>

**Kili People Limited**  
**Balance Sheet**  
**at 31 December 2020**

<b>Company No. 07702324</b>	<b>Notes</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Debtors	10	550	50
Cash at bank and in hand		9,491	2,259
		<u>10,041</u>	<u>2,309</u>
<b>Creditors: Amount falling due within one year</b>	11	(22)	(260)
<b>Net current assets</b>		10,019	2,049
<b>Total assets less current liabilities</b>		<u>10,019</u>	<u>2,049</u>
<b>Net assets excluding pension asset or liability</b>		10,019	2,049
<b>Total net assets</b>		<u><u>10,019</u></u>	<u><u>2,049</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	12		
<b>Unrestricted funds</b>	12		
General funds		10,019	2,049
		<u>10,019</u>	<u>2,049</u>
<b>Reserves</b>	12		
<b>Total funds</b>		<u><u>10,019</u></u>	<u><u>2,049</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.


For the year ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 December 2020

And signed on its behalf by:

  
 S. Subramaniam  
 Trustee  
 31 December 2020

**Kili People Limited**  
**Statement of Cash flows**  
**for the year ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income/(expenditure) per Statement of Financial Activities</b>	7,970	(5,979)
<b>Adjustments for:</b>		
(Increase)/Decrease in trade and other receivables	(500)	500
(Decrease)/Increase in trade and other payables	(238)	460
<b>Net cash provided by/(used in) operating activities</b>	<u>7,232</u>	<u>(5,019)</u>
<b>Net cash from investing activities</b>	<u>-</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	7,232	(5,019)
<b>Cash and cash equivalents at the beginning of the year</b>	2,259	7,278
<b>Cash and cash equivalents at the end of the year</b>	<u>9,491</u>	<u>2,259</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	9,491	2,259
	<u>9,491</u>	<u>2,259</u>

**Kili People Limited**  
**Notes to the Accounts**

**for the year ended 31 December 2020**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**Kili People Limited**  
**Notes to the Accounts**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Kili People Limited**  
**Notes to the Accounts**

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

**Kili People Limited**  
**Notes to the Accounts**

**3 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2019 £</b>
<b>Income and endowments from:</b>	
Donations and legacies	45,397
Charitable activities	43,712
<b>Total</b>	<u>89,109</u>
<b>Expenditure on:</b>	
Raising funds	15,459
Charitable activities	78,777
Other	852
<b>Total</b>	<u>95,088</u>
<b>Net income</b>	<u>(5,979)</u>
<b>Net income before other gains/(losses)</b>	<u>(5,979)</u>
<b>Other gains and losses:</b>	
<b>Net movement in funds</b>	<u>(5,979)</u>
<b>Reconciliation of funds:</b>	
Total funds brought forward	8,028
<b>Total funds carried forward</b>	<u><u>2,049</u></u>

**4 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Donations	2,891	2,891
Bike For Students/Covid 19/Support	30,822	30,822
Mission for Education	3,400	3,400
Donation - Gandhi Illam/Flood Relief	1,750	1,750
	<u>38,863</u>	<u>38,863</u>

**5 Income from charitable activities**

	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Other Projects	8,256	8,256
Bike For Students/Events	7,863	7,863
Charity Box	3,026	3,026
Flood Relief/Covid 19/Drama Support	470	470
	<u>19,615</u>	<u>19,615</u>

**Kili People Limited**  
**Notes to the Accounts**

**6 Expenditure on raising funds**

	<b>Total 2020 £</b>
<i>Costs of generating voluntary income</i>	
Bike For Students/Covid 19/Support	-
	<u>-</u>

**7 Expenditure on charitable activities**

	<b>Unrestricted £</b>	<b>Total 2020 £</b>
<i>Expenditure on charitable activities</i>		
Other Projects	19,111	19,111
Bike For Students/Events	-	-
Flood Relief/Covid 19/Drama Support	29,569	29,569
<i>Governance costs</i>		
	<u>48,680</u>	<u>48,680</u>

**8 Other expenditure**

	<b>Unrestricted £</b>	<b>Total 2020 £</b>
Employee costs	204	204
General administrative costs	1,624	1,624
	<u>1,828</u>	<u>1,828</u>

**9 Staff costs**

No employee received emoluments in excess of £60,000.

**10 Debtors**

	<b>2020 £</b>
Prepayments and accrued income	550
	<u>550</u>

**11 Creditors:**

amounts falling due within one year

	<b>2020 £</b>
Accruals and deferred income	22
	<u>22</u>

Kili People Limited  
Notes to the Accounts

12 Movement in funds

	At 1 January 2020	Incoming resources (including other gains/losses ) £	Resources expended £
<b>Restricted funds:</b>			
<b>Unrestricted funds:</b>			
General funds	2,049	58,478	(50,508)
<b>Revaluation Reserves:</b>			
<b>Total funds</b>	<u>2,049</u>	<u>58,478</u>	<u>(50,508)</u>

13 Analysis of net assets between funds

	Unrestricted funds £
Net current assets	10,019
	<u>10,019</u>

14 Reconciliation of net debt

	At 1 January 2020 £	Cash flows £
Cash and cash equivalents	2,259	7,232
	<u>2,259</u>	<u>7,232</u>
Net debt	<u>2,259</u>	<u>7,232</u>

15 Related party disclosures

*Controlling party*

**Kili People Limited**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 December 2020**

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income and endowments from:</b>			
Donations and legacies			
Donations	2,891	2,891	2,254
Bike For Students/Covid 19/Support	30,822	30,822	38,960
Mission for Education	3,400	3,400	2,783
Donation - Gandhi Illam/Flood Relief	1,750	1,750	1,400
	<u>38,863</u>	<u>38,863</u>	<u>45,397</u>
Charitable activities			
Other Projects	8,256	8,256	1,000
Bike For Students/Events	7,863	7,863	41,319
Charity Box	3,026	3,026	1,393
Flood Relief/Covid 19/Drama Support	470	470	-
	<u>19,615</u>	<u>19,615</u>	<u>43,712</u>
<b>Total income and endowments</b>	<b>58,478</b>	<b>58,478</b>	<b>89,109</b>
<b>Expenditure on:</b>			
Costs of generating donations and legacies			
Bike For Students/Covid 19/Support	-	-	15,459
	<u>-</u>	<u>-</u>	<u>15,459</u>
<b>Total of expenditure on raising funds</b>	<b>-</b>	<b>-</b>	<b>15,459</b>
Charitable activities			
Other Projects	19,111	19,111	8,300
Bike For Students/Events	-	-	70,477
Flood Relief/Covid 19/Drama Support	29,569	29,569	-
	<u>48,680</u>	<u>48,680</u>	<u>78,777</u>
<b>Total of expenditure on charitable activities</b>	<b>48,680</b>	<b>48,680</b>	<b>78,777</b>
Employee costs			
Temporary staff	204	204	373
	<u>204</u>	<u>204</u>	<u>373</u>
General administrative costs, including depreciation and amortisation			
Bank charges	1,487	1,487	365
Software, IT support and related costs	137	137	114
	<u>1,624</u>	<u>1,624</u>	<u>479</u>
<b>Total of expenditure of other costs</b>	<b>1,828</b>	<b>1,828</b>	<b>852</b>

**Kili People Limited****Detailed Statement of Financial Activities**

<b>Total expenditure</b>	50,508	50,508	95,088
Net gains on investments	-	-	-
<b>Net income/(expenditure)</b>	7,970	7,970	(5,979)
<b>Net income/(expenditure) before other gains/(losses)</b>	7,970	7,970	(5,979)
Other Gains	-	-	-
<b>Net movement in funds</b>	7,970	7,970	(5,979)
<b>Reconciliation of funds:</b>			
Total funds brought forward	2,049	2,049	8,028
<b>Total funds carried forward</b>	10,019	10,019	2,049