

Kili People Limited

Charity No. 1151262

Company No. 07702324

Trustees' Report and Unaudited Accounts

31 December 2021

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Statement of Cash flows	8
Notes to the Accounts	9 to 14
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.

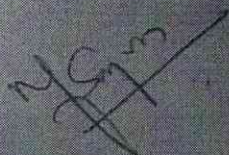
**ACHIEVEMENTS AND PERFORMANCE**

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>17,531</u>	<u>10,019</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>17,531</u>	<u>10,019</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>10,019</u>	<u>10,019</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
Total funds	<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	9,727	9,727	2,891
Gift aid			
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