

Kili People Limited

Charity No. 1151262

Company No. 07702324

Trustees' Report and Unaudited Accounts

31 December 2022

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Summary Income and Expenditure Account	7
Balance Sheet	8
Statement of Cash flows	9
Notes to the Accounts	10 to 15
Detailed Statement of Financial Activities	16 to 17

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. Sivalingham
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

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

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

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

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

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

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

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

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

Donated services These are only included in income (with an equivalent amount in expenditure) and facilities 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 This includes any gain or loss resulting from revaluing investments to market value revaluation of fixed at the end of the year.

assets

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

investment assets

Kili People Limited
Notes to the Accounts

Expenditure

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

Kili People Limited
Notes to the Accounts

3 Statement of Financial Activities - prior year

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

4 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
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>

5 Expenditure on raising funds

	Unrestricted	Total 2022	Total 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 2022	Total 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 2022	Total 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
Total funds	17,531	76,195	(81,232)	12,494

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	12,494	12,494
	12,494	12,494

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
	17,003	(6,260)	10,743
Net debt	17,003	(6,260)	10,743

14 Related party disclosures
Controlling party

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

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Donations/Charity Box/HMRC Giftaid	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>
Total income and endowments	76,195	76,195	54,859
Expenditure on:			
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>
Total of expenditure on raising funds	25,704	25,704	-
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>
Total of expenditure on charitable activities	52,629	52,629	45,614
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**

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