

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.

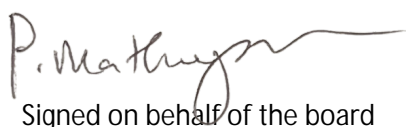
- Assistance was provided under the umbrella of the Kili People organization's Amma project, under the concept of "Searching for Medical support for needy People". This fund was provided to a mother for her medical needs.
- The Kilinochchi General Hospital Name Board was fixed with the support of the 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

		Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes			
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 £
Current assets			
Debtors	9	18,494	1,774
Cash at bank and in hand		9,745	10,743
		<u>28,239</u>	<u>12,517</u>
Creditors: Amount falling due within one year	10	-	(23)
Net current assets		<u>28,239</u>	<u>12,494</u>
Total assets less current liabilities		<u>28,239</u>	<u>12,494</u>
Net assets excluding pension asset or liability		<u>28,239</u>	<u>12,494</u>
Total net assets		<u><u>28,239</u></u>	<u><u>12,494</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		28,239	12,494
		<u>28,239</u>	<u>12,494</u>
Reserves	11		
Total funds		<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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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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>12,494</u>	<u>12,494</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
£	£	£

Costs of generating voluntary income

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
£	£	£

Expenditure on 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

Governance costs

<u>73,745</u>	<u>73,745</u>	<u>52,629</u>
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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>
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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>
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10 Creditors:

amounts falling due within one year

2023	2022
£	£

Accruals

- 23

<u>-</u>	<u>23</u>
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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	27,844	27,844	17,650
Project/Crematorium			
Mission for Education and			
Support/Bike/Sports/Ondrukoodal/	50,138	50,138	54,424
Events			
Karpaga Project/Flood	1,825	1,825	1,080
Relief/Other Donations			
	<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/	11,912	11,912	25,704
Events			
	<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>

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	-	-	-
	<u>15,745</u>	<u>15,745</u>	<u>(5,037)</u>
Net movement in funds			
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>