

SRI LANKAN KIDNEY FOUNDATION

England & Wales · Charity number 1180650

Details

Other names	SLK FOUNDATION
Status	Registered
Legal form	CIO
Registered	2018-11-12
Register	View on the Charity Commission register

Contact

Address	2 Montgomery Close Grantham Lincolnshire NG31 7GG
Phone	07814207555
Email	chamara@slkfoundation.co.uk
Website	www.slkfoundation.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:TO PROMOTE AND TO PRESERVE GOOD HEALTH AND WELLBEING AMONG PEOPLE WITH AGRICULTURAL RELATED & OTHER CHRONIC KIDNEY DISEASE (WHETHER DIABETES, HYPERTENSION, GLOMERULONEPHRITIS OR OTHERWISE) IN SRI LANKA IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF FUNDS TO SUPPORT THE CHARITABLE ACTIVITIES OF THE SAMASTHA LANKA KIDNEY PATIENTS' ASSOCIATION IN SRI LANKA, REGISTRATION NUMBER L 145205 AND MOD / NGO / 1928 WHICH ARE EXCLUSIVELY CHARITABLE IN ACCORDANCE WITH THE LAWS OF ENGLAND AND WALES

Activities: SLK foundation is a UK based charitable organization founded in 2016 and works together with the Samastha Lanka Kidney Patients Association in Sri Lanka to support CKD patients by providing Dialysis kits, Erythropoietin injections, food vouchers, transport costs and other basic needs.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£57,928	£61,625	-	-
2023-12-31	£42,238	£30,004	-	-
2022-12-31	£42,299	£34,959	-	-
2021-12-31	£8,179	£9,015	-	-
2020-12-31	£24,465	£23,469	-	-

Trustees

Name	Role	Appointed
NANUOYA ARACHCHIGE MALINDA CHAMARA PERERA	Chair	2016-01-01
AYESHA CHANDIMA BASNAYAKE		2018-03-17
Vidyantha Darshake Muthuhetti Gamage		2024-04-21
WANNIARACHCHIGE BUDDHIKA SAMARATUNGA		2024-04-21

SRI LANKAN KIDNEY FOUNDATION

England & Wales - Charity number 1180650

Accounts

Sri Lankan Kidney Foundation

Charity No. 1180650

Company No. CE015589

Trustee's Report and Unaudited Accounts

31 December 2024

	Pages
Trustee's Annual Report	2 to 2
Statement of Financial Activities	3 to 3
Summary Income and Expenditure Account	4 to 4
Balance Sheet	5 to 5
Statement of Cash flows	6 to 6
Notes to the Accounts	7 to 7
Detailed Statement of Financial Activities	8

The trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE015589

Charity No. 1180650

Registered Office

2 Montgomery close,
Grantham
NG31 7GG

Director and Trustee

The Director of the charitable company are its Trustee for the purposes of charity law.

The following Director and Trustee served during the year:

C. Perera

Accountants

Grip Business
101 Lockhurst Lane
Coventry
CV6 5SF



H Ganeswaran ACMA, CGMA
Grip Business Consultancy Ltd
Chartered Management Accountants
T: 0203 086 9055 F: 0207 691 7422
E: harish@gripbusiness.co.uk
W: www.gripbusiness.co.uk

The Trustee is 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 Trustee is 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

C. Perera

Trustee

23 October 2025

Sri Lankan Kidney Foundation
Statement of Financial Activities
for the year ended 31 December 2024

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	4	55,642	55,642	41,369
Other	5	2,286	2,286	869
Total		57,928	57,928	42,238
Expenditure on:				
Raising funds	6	42,099	42,099	26,598
Charitable activities	7	19,377	19,377	3,314
Other	8	149	149	92
Total		61,625	61,625	30,004
Net gains on investments		-	-	-
Net (expenditure)/income		(3,697)	(3,697)	12,234
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(3,697)	(3,697)	12,234
Other gains and losses				
Net movement in funds		(3,697)	(3,697)	12,234
Reconciliation of funds:				
Total funds brought forward		30,090	30,090	17,856
Total funds carried forward		26,393	26,393	30,090

Sri Lankan Kidney Foundation
Summary Income and Expenditure Account
for the year ended 31 December 2024

	2024 £	2023 £
Income	57,928	42,238
Gross income for the year	<u>57,928</u>	<u>42,238</u>
Expenditure	61,625	30,004
Total expenditure for the year	<u>61,625</u>	<u>30,004</u>
Net (expenditure)/income before tax for the year	(3,697)	12,234
Net (expenditure)/income for the year	<u>(3,697)</u>	<u>12,234</u>

Sri Lankan Kidney Foundation

Balance Sheet

at 31 December 2024

Company No. CE015589	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		26,393	30,090
		<u>26,393</u>	<u>30,090</u>
Net current assets		26,393	30,090
Total assets less current liabilities		<u>26,393</u>	<u>30,090</u>
Net assets excluding pension asset or liability		<u>26,393</u>	<u>30,090</u>
Total net assets		<u>26,393</u>	<u>30,090</u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		26,393	30,090
		<u>26,393</u>	<u>30,090</u>
Reserves	10		
Total funds		<u>26,393</u>	<u>30,090</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 23 October 2025

And signed on its behalf by:

C. Perera

Trustee

23 October 2025

Sri Lankan Kidney Foundation
Statement of Cash flows
for the year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(3,697)	12,234
Adjustments for:		
Dividends, interest and rents from investments	(2,286)	(869)
Net cash (used in)/provided by operating activities	<u>(5,983)</u>	<u>11,365</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	2,286	869
Net cash from investing activities	<u>2,286</u>	<u>869</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(3,697)	12,234
Cash and cash equivalents at the beginning of the year	30,090	17,856
Cash and cash equivalents at the end of the year	<u>26,393</u>	<u>30,090</u>
Components of cash and cash equivalents		
Cash and bank balances	26,393	30,090
	<u>26,393</u>	<u>30,090</u>

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 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	41,369	41,369
Other	869	869
Total	<u>42,238</u>	<u>42,238</u>
Expenditure on:		
Raising funds	26,598	26,598
Charitable activities	3,314	3,314
Other	92	92
Total	<u>30,004</u>	<u>30,004</u>
Net income	<u>12,234</u>	<u>12,234</u>
Net income before other gains/(losses)	12,234	12,234
Other gains and losses:		
Net movement in funds	<u>12,234</u>	<u>12,234</u>
Reconciliation of funds:		
Total funds brought forward	17,856	17,856
Total funds carried forward	<u>30,090</u>	<u>30,090</u>

4 Income from donations and legacies

Unrestricted	Total 2024	Total 2023
£	£	£
55,642	55,642	41,369
<u>55,642</u>	<u>55,642</u>	<u>41,369</u>

5 Other income

Unrestricted	Total 2024	Total 2023
£	£	£
2,286	2,286	869
<u>2,286</u>	<u>2,286</u>	<u>869</u>

6 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
	42,099	42,099	26,598
	<u>42,099</u>	<u>42,099</u>	<u>26,598</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
	19,377	19,377	3,314
<i>Governance costs</i>			
	<u>19,377</u>	<u>19,377</u>	<u>3,314</u>

8 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
General administrative costs	149	149	92
	<u>149</u>	<u>149</u>	<u>92</u>

9 Staff costs

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

10 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	30,090	57,928	(61,625)	26,393
Total funds	<u>30,090</u>	<u>57,928</u>	<u>(61,625)</u>	<u>26,393</u>

11 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	26,393	26,393
	<u>26,393</u>	<u>26,393</u>

12 Reconciliation of net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash and cash equivalents	30,090	(3,697)	26,393
	<u>30,090</u>	<u>(3,697)</u>	<u>26,393</u>
Net debt	<u>30,090</u>	<u>(3,697)</u>	<u>26,393</u>

13 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Sri Lankan Kidney Foundation
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	55,642	55,642	41,369
	<u>55,642</u>	<u>55,642</u>	<u>41,369</u>
Other	2,286	2,286	869
	<u>2,286</u>	<u>2,286</u>	<u>869</u>
Total income and endowments	57,928	57,928	42,238
Expenditure on:			
Costs of generating donations and legacies	42,099	42,099	26,598
	<u>42,099</u>	<u>42,099</u>	<u>26,598</u>
Total of expenditure on raising funds	42,099	42,099	26,598
Charitable activities	19,377	19,377	3,314
	<u>19,377</u>	<u>19,377</u>	<u>3,314</u>
Total of expenditure on charitable activities	19,377	19,377	3,314
General administrative costs, including depreciation and amortisation			
Bank charges	66	66	36
Sundry expenses	83	83	56
	<u>149</u>	<u>149</u>	<u>92</u>
Total of expenditure of other costs	149	149	92
Total expenditure	61,625	61,625	30,004
Net gains on investments	-	-	-
	<u>(3,697)</u>	<u>(3,697)</u>	<u>12,234</u>
Net (expenditure)/income	(3,697)	(3,697)	12,234
Net (expenditure)/income before other gains/(losses)	(3,697)	(3,697)	12,234
Other Gains	-	-	-
	<u>(3,697)</u>	<u>(3,697)</u>	<u>12,234</u>
Net movement in funds	(3,697)	(3,697)	12,234
Reconciliation of funds:			

Sri Lankan Kidney Foundation
Detailed Statement of Financial Activities

Total funds brought forward	30,090	30,090	17,856
Total funds carried forward	<u>26,393</u>	<u>26,393</u>	<u>30,090</u>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Sri Lankan Kidney Foundation

On accounts for the year
ended

31/12/2024

Charity no
(if any)

1180650

Set out on pages

3 to 12 pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2024.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants (CIMA)]

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

21/10/2025

Name:

Harisuthan Sharma Ganeswaran

Relevant professional
qualification(s) or body

Chartered Institute of Management Accountants (CIMA)

(if any):

--

Address:

101 Lockhurst Lane

Coventry

CV6 5SF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

The charity has been advised to keep their records on an accounting package to make the examination process in more reliable in the coming years.

Accounts

Sri Lankan Kidney Foundation

Charity No. 1180650

Company No. CE015589

Trustee's Report and Unaudited Accounts

31 December 2023

	Pages
Trustee's Annual Report	2 to 2
Statement of Financial Activities	3 to 3
Summary Income and Expenditure Account	4 to 4
Balance Sheet	5 to 5
Statement of Cash flows	6 to 6
Notes to the Accounts	7 to 7
Detailed Statement of Financial Activities	8

The trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE015589

Charity No. 1180650

Registered Office

2 Montgomery close,
Grantham
NG31 7GG

Director and Trustee

The Director of the charitable company are its Trustee for the purposes of charity law.

The following Director and Trustee served during the year:

C. Perera

Accountants

Grip Business
101 Lockhurst Lane
Coventry
CV6 5SF



H Ganeswaran ACMA, CGMA
Grip Business Consultancy Ltd
Chartered Management Accountants
T: 0203 086 9055 F: 0207 691 7422
E: harish@gripbusiness.co.uk
W: www.gripbusiness.co.uk

The Trustee is 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 Trustee is 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

C. Perera
Trustee
11 September 2024

Sri Lankan Kidney Foundation
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	41,369	41,369	40,799
Other	5	869	869	1,500
Total		42,238	42,238	42,299
Expenditure on:				
Raising funds	6	26,598	26,598	20,368
Charitable activities	7	3,314	3,314	14,518
Other	8	92	92	73
Total		30,004	30,004	34,959
Net gains on investments		-	-	-
Net income		12,234	12,234	7,340
Transfers between funds		-	-	-
Net income before other gains/(losses)		12,234	12,234	7,340
Other gains and losses				
Net movement in funds		12,234	12,234	7,340
Reconciliation of funds:				
Total funds brought forward		17,856	17,856	10,516
Total funds carried forward		30,090	30,090	17,856

Sri Lankan Kidney Foundation
Summary Income and Expenditure Account
for the year ended 31 December 2023

	2023 £	2022 £
Income	42,238	42,299
Gross income for the year	<u>42,238</u>	<u>42,299</u>
Expenditure	30,004	34,959
Total expenditure for the year	<u>30,004</u>	<u>34,959</u>
Net income before tax for the year	12,234	7,340
Net income for the year	<u>12,234</u>	<u>7,340</u>

Sri Lankan Kidney Foundation

Balance Sheet

at 31 December 2023

Company No. CE015589	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		30,090	17,856
		<u>30,090</u>	<u>17,856</u>
Net current assets		30,090	17,856
Total assets less current liabilities		<u>30,090</u>	<u>17,856</u>
Net assets excluding pension asset or liability		<u>30,090</u>	<u>17,856</u>
Total net assets		<u>30,090</u>	<u>17,856</u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		30,090	17,856
		<u>30,090</u>	<u>17,856</u>
Reserves	10		
Total funds		<u>30,090</u>	<u>17,856</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 06 September 2024

And signed on its behalf by:

C. Perera

Trustee

06 September 2024

Sri Lankan Kidney Foundation
Statement of Cash flows
for the year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	12,234	7,340
Adjustments for:		
Dividends, interest and rents from investments	(869)	(1,500)
Net cash provided by operating activities	<u>11,365</u>	<u>5,840</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	869	1,500
Net cash from investing activities	<u>869</u>	<u>1,500</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	12,234	7,340
Cash and cash equivalents at the beginning of the year	17,856	10,517
Cash and cash equivalents at the end of the year	<u>30,090</u>	<u>17,857</u>
Components of cash and cash equivalents		
Cash and bank balances	30,090	17,856
	<u>30,090</u>	<u>17,856</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.

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 2022 £	2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	40,799	-	40,799
Other	1,500	-	1,500
Total	42,299	-	42,299
Expenditure on:			
Raising funds	20,368	-	20,368
Charitable activities	14,518	-	14,518
Other	73	-	73
Total	34,959	-	34,959
Net income	7,340	-	7,340
Net income before other gains/(losses)	7,340	-	7,340
Other gains and losses:			
Net movement in funds	7,340	-	7,340
Reconciliation of funds:			
Total funds brought forward	10,516	-	10,516
Total funds carried forward	17,856	-	17,856

4 Income from donations and legacies

Unrestricted	Total 2023	Total 2022
£	£	£
41,369	41,369	40,799
41,369	41,369	40,799

5 Other income

Unrestricted	Total 2023	Total 2022
£	£	£
869	869	1,500
869	869	1,500

6 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
	26,598	26,598	20,368
	<u>26,598</u>	<u>26,598</u>	<u>20,368</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
	3,314	3,314	14,518
<i>Governance costs</i>			
	<u>3,314</u>	<u>3,314</u>	<u>14,518</u>

8 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
	-	-	38
General administrative costs	92	92	35
	<u>92</u>	<u>92</u>	<u>73</u>

9 Staff costs

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

10 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	17,856	42,238	(30,004)	30,090
Total funds	<u>17,856</u>	<u>42,238</u>	<u>(30,004)</u>	<u>30,090</u>

11 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	30,090	30,090
	<u>30,090</u>	<u>30,090</u>

12 Reconciliation of net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash and cash equivalents	17,856	12,234	30,090
	<u>17,856</u>	<u>12,234</u>	<u>30,090</u>
Net debt	<u>17,856</u>	<u>12,234</u>	<u>30,090</u>

13 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Sri Lankan Kidney Foundation
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	41,369	41,369	40,799
	<u>41,369</u>	<u>41,369</u>	<u>40,799</u>
Other	869	869	1,500
	<u>869</u>	<u>869</u>	<u>1,500</u>
Total income and endowments	42,238	42,238	42,299
Expenditure on:			
Costs of generating donations and legacies	26,598	26,598	20,368
	<u>26,598</u>	<u>26,598</u>	<u>20,368</u>
Total of expenditure on raising funds	26,598	26,598	20,368
Charitable activities	3,314	3,314	14,518
	<u>3,314</u>	<u>3,314</u>	<u>14,518</u>
Total of expenditure on charitable activities	3,314	3,314	14,518
Other expenditure	-	-	38
	<u>-</u>	<u>-</u>	<u>38</u>
General administrative costs, including depreciation and amortisation			
Bank charges	36	36	35
Sundry expenses	56	56	-
	<u>92</u>	<u>92</u>	<u>35</u>
Total of expenditure of other costs	92	92	73
Total expenditure	30,004	30,004	34,959
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net income	12,234	12,234	7,340
	<u>12,234</u>	<u>12,234</u>	<u>7,340</u>
Net income before other gains/(losses)	12,234	12,234	7,340
Other Gains	-	-	-

Sri Lankan Kidney Foundation
Detailed Statement of Financial Activities

Net movement in funds	12,234	12,234	7,340
Reconciliation of funds:			
Total funds brought forward	17,856	17,856	10,516
Total funds carried forward	30,090	30,090	17,856



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Sri Lankan Kidney Foundation

**On accounts for the year
ended**

31/12/2023

**Charity no
(if any)**

1180650

Set out on pages

3 to 12 pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2023.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

[The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants (CIMA)]

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

20/09/2024

Name:

Harisuthan Sharma Ganeswaran

**Relevant professional
qualification(s) or body**

Chartered Institute of Management Accountants (CIMA)

(if any):

--

Address:

101 Lockhurst Lane

Coventry

CV6 5SF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

The charity has been advised to keep their records on an accounting package to make the examination process in more reliable in the coming years.

Accounts

Sri Lankan Kidney Foundation

Charity No. 1180650

Company No. CE015589

Trustee's Report and Unaudited Accounts

31 December 2022

	Pages
Trustee's Annual Report	2 to 2
Statement of Financial Activities	3 to 3
Summary Income and Expenditure Account	4 to 4
Balance Sheet	5 to 5
Statement of Cash flows	6 to 6
Notes to the Accounts	7 to 7
Detailed Statement of Financial Activities	8 to 15
Independent examiners report	16 to 17

The Trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unaudited financial statements of the charity for the period ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE015589

Charity No. 1180650

Registered Office

2 Montgomery close,
Grantham
NG31 7GG

Director and Trustee

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

C. Perera



Accountants

Grip Business Consultancy Ltd
101 Lockhurst Lane
Coventry
CV6 5SF

H Ganeswaran ACMA, CGMA
Grip Business Consultancy Ltd
Chartered Management Accountants
T: 0203 086 9055 F: 0207 691 7422
E: harish@gripbusiness.co.uk
W: www.gripbusiness.co.uk

The Trustee is 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 Trustee is 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

C. Perera
Trustee
31 December 2022

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

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 Trustee is 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 Trustee is 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

C. Perera
Trustee
31 December 2022

Sri Lankan Kidney Foundation
Statement of Financial Activities
for the year ended 31 December 2022

		Unrestricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments from:					
Donations and legacies	4	40,799	-	40,799	5,600
Other	5	1,500	-	1,500	2,579
Total		42,299	-	42,299	8,179
Expenditure on:					
Raising funds	6	20,368	-	20,368	7,739
Charitable activities	7	14,518	-	14,518	650
Other	8	73	-	73	626
Total		34,959	-	34,959	9,015
Net gains on investments		-	-	-	-
Net income/(expenditure)		7,340	-	7,340	(836)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		7,340	-	7,340	(836)
Other gains and losses					
Net movement in funds		7,340	-	7,340	(836)
Reconciliation of funds:					
Total funds brought forward		-	10,516	10,516	11,353
Total funds carried forward		7,340	10,516	17,856	10,517

Sri Lankan Kidney Foundation
Summary Income and Expenditure Account
for the year ended 31 December 2022

	2022 £	2021 £
Income	42,299	8,179
Gross income for the year	<u>42,299</u>	<u>8,179</u>
Expenditure	34,959	9,015
Total expenditure for the year	<u>34,959</u>	<u>9,015</u>
Net income/(expenditure) before tax for the year	7,340	(836)
Net income /(expenditure)for the year	<u><u>7,340</u></u>	<u><u>(836)</u></u>

Sri Lankan Kidney Foundation

Balance Sheet

at 31 December 2022

Company No. CE015589	Notes	2022 £	2021 £
Current assets			
Cash at bank and in hand		17,856	10,517
		<u>17,856</u>	<u>10,517</u>
Net current assets		17,856	10,517
Total assets less current liabilities		<u>17,856</u>	<u>10,517</u>
Net assets excluding pension asset or liability		<u>17,856</u>	<u>10,517</u>
Total net assets		<u>17,856</u>	<u>10,517</u>
The funds of the charity			
Restricted funds	10		
Endowment funds		10,516	10,516
		<u>10,516</u>	<u>10,516</u>
Unrestricted funds	10		
General funds		7,340	-
		<u>7,340</u>	<u>-</u>
Reserves	10		
Total funds		<u>17,856</u>	<u>10,516</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 31 December 2022

And signed on its behalf by:

C. Perera

Trustee

31 December 2022

Sri Lankan Kidney Foundation
Statement of Cash flows
for the year ended 31 December 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	7,340	(836)
Adjustments for:		
Dividends, interest and rents from investments	(1,500)	(2,579)
Net cash provided by/(used in) operating activities	<u>5,840</u>	<u>(3,415)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	1,500	2,579
Net cash from investing activities	<u>1,500</u>	<u>2,579</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	7,340	(836)
Cash and cash equivalents at the beginning of the year	10,517	11,353
Cash and cash equivalents at the end of the year	<u>17,857</u>	<u>10,517</u>
Components of cash and cash equivalents		
Cash and bank balances	17,856	10,517
	<u>17,856</u>	<u>10,517</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	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 2021 £	Endowment funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	5,600	-	5,600
Other	2,579	-	2,579
Total	8,179	-	8,179
Expenditure on:			
Raising funds	7,739	-	7,739
Charitable activities	650	-	650
Other	626	-	626
Total	9,015	-	9,015
Net income	(836)	-	(836)
Net income before other gains/(losses)	(836)	-	(836)
Other gains and losses:			
Net movement in funds	(836)	-	(836)
Reconciliation of funds:			
Total funds brought forward	-	6,970	6,970
Total funds carried forward	(836)	6,970	6,134

4 Income from donations and legacies

Unrestricted	Total 2022	Total 2021
£	£	£
40,799	40,799	5,600
40,799	40,799	5,600

5 Other income

Unrestricted	Total 2022	Total 2021
£	£	£
1,500	1,500	2,579
1,500	1,500	2,579

6 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Costs of generating voluntary income</i>			
	20,368	20,368	7,739
	<u>20,368</u>	<u>20,368</u>	<u>7,739</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
	14,518	14,518	650
<i>Governance costs</i>			
	<u>14,518</u>	<u>14,518</u>	<u>650</u>

8 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
	38	38	-
General administrative costs	35	35	626
	<u>73</u>	<u>73</u>	<u>626</u>

9 Staff costs

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

10 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2022 £
Restricted funds:				
Endowment funds:	10,516	-	-	10,516
<i>Total</i>	<u>10,516</u>	<u>-</u>	<u>-</u>	<u>10,516</u>
Unrestricted funds:				
General funds	-	42,299	(34,959)	7,340
Total funds	<u><u>10,516</u></u>	<u><u>42,299</u></u>	<u><u>(34,959)</u></u>	<u><u>17,856</u></u>

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	17,856	17,856
	<u>17,856</u>	<u>17,856</u>

12 Reconciliation of net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash and cash equivalents	10,517	7,339	17,856
	<u>10,517</u>	<u>7,339</u>	<u>17,856</u>
Net debt	<u><u>10,517</u></u>	<u><u>7,339</u></u>	<u><u>17,856</u></u>

13 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Sri Lankan Kidney Foundation
Detailed Statement of Financial Activities
for the year ended 31 December 2022

	Unrestricted funds		Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Income and endowments from:				
Donations and legacies	40,799	-	40,799	5,600
	<u>40,799</u>	<u>-</u>	<u>40,799</u>	<u>5,600</u>
Other	1,500	-	1,500	2,579
	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>2,579</u>
Total income and endowments	42,299	-	42,299	8,179
Expenditure on:				
Costs of generating donations and legacies	20,368	-	20,368	7,739
	<u>20,368</u>	<u>-</u>	<u>20,368</u>	<u>7,739</u>
Total of expenditure on raising funds	20,368	-	20,368	7,739
Charitable activities	14,518	-	14,518	650
	<u>14,518</u>	<u>-</u>	<u>14,518</u>	<u>650</u>
Total of expenditure on charitable activities	14,518	-	14,518	650
Other expenditure	38	-	38	-
	<u>38</u>	<u>-</u>	<u>38</u>	<u>-</u>
General administrative costs, including depreciation and amortisation				
Bank charges	35	-	35	-
Exchange rate (gain)/loss	-	-	-	45
Software, IT support and related costs	-	-	-	6
Sundry expenses	-	-	-	575
	<u>35</u>	<u>-</u>	<u>35</u>	<u>626</u>
Total of expenditure of other costs	73	-	73	626
Total expenditure	34,959	-	34,959	9,015
Net gains on investments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income/(expenditure)	7,340	-	7,340	(836)

Sri Lankan Kidney Foundation
Detailed Statement of Financial Activities

Net income/(expenditure) before other gains/(losses)	7,340	-	7,340	(836)
Other Gains	-	-	-	-
Net movement in funds	7,340	-	7,340	(836)
Reconciliation of funds:				
Total funds brought forward	-	10,516	10,516	11,353
Total funds carried forward	7,340	10,516	17,856	10,517



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Sri Lankan Kidney Foundation

**On accounts for the year
ended**

31/12/2022

**Charity no
(if any)**

1180650

Set out on pages

3 to 12 pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2022.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

[The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants (CIMA)]

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

23/08/2023

Name:

Harisuthan Sharma Ganeswaran

**Relevant professional
qualification(s) or body**

Chartered Institute of Management Accountants (CIMA)

(if any):

--

Address:

101 Lockhurst Lane

Coventry

CV6 5SF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

The charity has been advised to keep their records on an accounting package to make the examination process in more reliable in the coming years.

SRI LANKAN KIDNEY FOUNDATION

England & Wales - Charity number 1180650

Accounts

The Trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unaudited financial statements of the charity for the period ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE015589

Charity No. 1180650

Registered Office

2 Montgomery close,
Grantham
NG31 7GG

Director and Trustee

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

C. Perera

Accountants

Grip Business
101 Lockhurst Lane
Coventry
CV6 5SF

The Trustee is 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 Trustee is 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

C. Perera
Trustee
31 December 2021

Sri Lankan Kidney Foundation

Charity No. 1180650

Company No. CE015589

Trustee's Report and Unaudited Accounts

31 December 2021

	Pages
Trustee's Annual Report	1 to 1
Statement of Financial Activities	2 to 2
Summary Income and Expenditure Account	3 to 3
Balance Sheet	4 to 4
Statement of Cash flows	5 to 5
Notes to the Accounts	6 to 6
Detailed Statement of Financial Activities	7

The trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE015589

Charity No. 1180650

Registered Office

2 Montgomery close,
Grantham
NG31 7GG

Director and Trustee

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

C. Perera

Accountants

Grip Business
101 Lockhurst Lane
Coventry
CV6 5SF

OBJECTIVES AND ACTIVITIES

A large charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A large charity must provide an explanation how the achievement of its aims will further its legal purposes...

A large charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A large charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A large charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

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 Trustee is 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 Trustee is 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

C. Perera
Trustee
31 December 2021

Sri Lankan Kidney Foundation
Statement of Financial Activities
for the year ended 31 December 2021

		Unrestricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	4	5,600	-	5,600	1,585
Charitable activities	5	-	-	-	19,188
Other	6	2,579	-	2,579	3,692
Total		8,179	-	8,179	24,465
Expenditure on:					
Raising funds	7	7,739	-	7,739	12,074
Charitable activities	8	650	-	650	11,015
Other	9	626	-	626	381
Total		9,015	-	9,015	23,470
Net gains on investments		-	-	-	-
Net (expenditure)/income		(836)	-	(836)	995
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(836)	-	(836)	995
Other gains and losses					
Net movement in funds		(836)	-	(836)	995
Reconciliation of funds:					
Total funds brought forward		-	6,970	6,970	5,975
Total funds carried forward		(836)	6,970	6,134	6,970

Sri Lankan Kidney Foundation
Summary Income and Expenditure Account
for the year ended 31 December 2021

	2021 £	2020 £
Income	8,179	24,465
Gross income for the year	<u>8,179</u>	<u>24,465</u>
Expenditure	9,015	23,470
Total expenditure for the year	<u>9,015</u>	<u>23,470</u>
Net (expenditure)/income before tax for the year	(836)	995
Net (expenditure)/income for the year	<u>(836)</u>	<u>995</u>

Sri Lankan Kidney Foundation

Balance Sheet

at 31 December 2021

Company No. CE015589	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		10,517	11,353
		<u>10,517</u>	<u>11,353</u>
Net current assets		10,517	11,353
Total assets less current liabilities		10,517	11,353
Creditors: Amounts falling due after more than one year	11	(4,383)	(4,383)
Net assets excluding pension asset or liability		<u>6,134</u>	<u>6,970</u>
Total net assets		<u>6,134</u>	<u>6,970</u>
The funds of the charity			
Restricted funds	12		
Endowment funds		6,970	6,970
		<u>6,970</u>	<u>6,970</u>
Unrestricted funds	12		
General funds		(836)	-
		<u>(836)</u>	<u>-</u>
Reserves	12		
Total funds		<u>6,134</u>	<u>6,970</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 31 December 2021

And signed on its behalf by:

C. Perera

Trustee

31 December 2021

Sri Lankan Kidney Foundation
Statement of Cash flows
for the year ended 31 December 2021

	2021 £	2020 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(836)	995
Adjustments for:		
Dividends, interest and rents from investments	(2,579)	(3,692)
Net cash used in operating activities	<u>(3,415)</u>	<u>(2,697)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	2,579	3,692
Net cash from investing activities	<u>2,579</u>	<u>3,692</u>
Net cash from financing activities	<u>-</u>	<u>12</u>
Net (decrease)/increase in cash and cash equivalents	(836)	1,007
Cash and cash equivalents at the beginning of the year	11,353	10,346
Cash and cash equivalents at the end of the year	<u>10,517</u>	<u>11,353</u>
Components of cash and cash equivalents		
Cash and bank balances	10,517	11,353
	<u>10,517</u>	<u>11,353</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 £	Endowment funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	1,585	-	1,585
Charitable activities	19,188	-	19,188
Other	3,692	-	3,692
Total	24,465	-	24,465
Expenditure on:			
Raising funds	12,074	-	12,074
Charitable activities	11,015	-	11,015
Other	381	-	381
Total	23,470	-	23,470
Net income	995	-	995
Net income before other gains/(losses)	995	-	995
Other gains and losses:			
Net movement in funds	995	-	995
Reconciliation of funds:			
Total funds brought forward	-	5,975	5,975
Total funds carried forward	995	5,975	6,970

4 Income from donations and legacies

Unrestricted	Total 2021	Total 2020
£	£	£
5,600	5,600	1,585
5,600	5,600	1,585

5 Income from charitable activities

Total 2021	Total 2020
£	£
-	19,188
-	19,188

6 Other income

Unrestricted	Total 2021	Total 2020
£	£	£
2,579	2,579	3,692
<u>2,579</u>	<u>2,579</u>	<u>3,692</u>

7 Expenditure on raising funds

Unrestricted	Total 2021	Total 2020
£	£	£
<i>Costs of generating voluntary income</i>		
7,739	7,739	12,074
<u>7,739</u>	<u>7,739</u>	<u>12,074</u>

8 Expenditure on charitable activities

Unrestricted	Total 2021	Total 2020
£	£	£
<i>Expenditure on charitable activities</i>		
650	650	11,015
<u>650</u>	<u>650</u>	<u>11,015</u>

9 Other expenditure

Unrestricted	Total 2021	Total 2020
£	£	£
Motor and travel costs	-	13
General administrative costs	626	-
Legal and professional costs	-	368
<u>626</u>	<u>626</u>	<u>381</u>

10 Staff costs

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

11 Creditors:

amounts falling due after more than one year

2021	2020
£	£
Bank loans and overdrafts	
4,383	4,383
<u>4,383</u>	<u>4,383</u>

12 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2021 £
Restricted funds:				
Endowment funds:	6,970	-	-	6,970
<i>Total</i>	<u>6,970</u>	<u>-</u>	<u>-</u>	<u>6,970</u>
Unrestricted funds:				
General funds	-	8,179	(9,015)	(836)
Total funds	<u><u>6,970</u></u>	<u><u>8,179</u></u>	<u><u>(9,015)</u></u>	<u><u>6,134</u></u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	10,517	10,517
Creditors due in more than one year and provisions	(4,383)	(4,383)
	<u><u>6,134</u></u>	<u><u>6,134</u></u>

14 Reconciliation of net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash and cash equivalents	11,353	(836)	10,517
	<u>11,353</u>	<u>(836)</u>	<u>10,517</u>
Bank loans	(4,383)	-	(4,383)
	<u>(4,383)</u>	<u>-</u>	<u>(4,383)</u>
Net debt	<u><u>6,970</u></u>	<u><u>(836)</u></u>	<u><u>6,134</u></u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Sri Lankan Kidney Foundation
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	5,600	5,600	1,585
	<u>5,600</u>	<u>5,600</u>	<u>1,585</u>
Charitable activities	-	-	19,188
	<u>-</u>	<u>-</u>	<u>19,188</u>
Other	2,579	2,579	3,692
	<u>2,579</u>	<u>2,579</u>	<u>3,692</u>
Total income and endowments	8,179	8,179	24,465
Expenditure on:			
Costs of generating donations and legacies	7,739	7,739	12,074
	<u>7,739</u>	<u>7,739</u>	<u>12,074</u>
Total of expenditure on raising funds	7,739	7,739	12,074
Charitable activities	650	650	11,015
	<u>650</u>	<u>650</u>	<u>11,015</u>
Total of expenditure on charitable activities	650	650	11,015
Travel and subsistence	-	-	13
	<u>-</u>	<u>-</u>	<u>13</u>
General administrative costs, including depreciation and amortisation			
Exchange rate (gain)/loss	45	45	-
Software, IT support and related costs	6	6	-
Sundry expenses	575	575	-
	<u>626</u>	<u>626</u>	<u>-</u>
Legal and professional costs			
Other legal and professional costs	-	-	368
	<u>-</u>	<u>-</u>	<u>368</u>
Total of expenditure of other costs	626	626	381

Sri Lankan Kidney Foundation
Detailed Statement of Financial Activities

Total expenditure		9,015	9,015	23,470
Net gains on investments		-	-	-
		(836)	(836)	995
Net (expenditure)/income				
Net (expenditure)/income before other gains/(losses)		(836)	(836)	995
Other Gains		-	-	-
Net movement in funds		(836)	(836)	995
Reconciliation of funds:				
Total funds brought forward	-	6,970	6,970	5,975
Total funds carried forward	(836)	6,970	6,134	6,970

SRI LANKAN KIDNEY FOUNDATION

England & Wales - Charity number 1180650

Accounts

The Trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unaudited financial statements of the charity for the period ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE015589

Charity No. 1180650

Registered Office

64 Arnold Lane
Gedling
Nottingham
Nottinghamshire
NG4 4HB

Director and Trustee

The Director of the charitable company are its Trustee for the purposes of charity law.

The following Director and Trustee served during the year:

C. Perera

Accountants

Grip Business
101 Lockhurst Lane
Coventry
CV6 5SF

The Trustee is 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 Trustee is 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

C. Perera

Trustee

31 December 2020

Sri Lankan Kidney Foundation

Charity No. 1180650

Company No. CE015589

Trustee's Report and Unaudited Accounts

31 December 2020

	Pages
Trustee's Annual Report	1 to 1
Statement of Financial Activities	2 to 2
Summary Income and Expenditure Account	3 to 3
Balance Sheet	4 to 4
Statement of Cash flows	5 to 5
Notes to the Accounts	6 to 6
Detailed Statement of Financial Activities	7

The Trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unaudited financial statements of the charity for the year ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE015589

Charity No. 1180650

Registered Office

2 Montgomery close,
Grantham
NG31 7GG

Director and Trustee

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

C. Perera

Accountants

Grip Business
160 Sewall Highway
Coventry
CV2 3NP

OBJECTIVES AND ACTIVITIES

A large charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A large charity must provide an explanation how the achievement of its aims will further its legal purposes...

A large charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A large charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A large charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

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 Trustee is 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 Trustee is 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

C. Perera

Trustee

31 December 2020

Sri Lankan Kidney Foundation
Statement of Financial Activities
for the year ended 31 December 2020

		Unrestricte d funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
	Notes				
Income and endowments from:					
Donations and legacies	4	1,585	-	1,585	1,600
Charitable activities	5	19,188	-	19,188	27,202
Other	6	3,692	-	3,692	-
Total		24,465	-	24,465	28,802
Expenditure on:					
Raising funds	7	12,074	-	12,074	-
Charitable activities	8	11,015	-	11,015	12,015
Other	9	381	-	381	10,812
Total		23,470	-	23,470	22,827
Net gains on investments		-	-	-	-
Net income		995	-	995	5,975
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		995	-	995	5,975
Other gains and losses					
Net movement in funds		995	-	995	5,975
Reconciliation of funds:					
Total funds brought forward		-	5,975	5,975	-
Total funds carried forward		995	5,975	6,970	5,975

Sri Lankan Kidney Foundation
Summary Income and Expenditure Account
for the year ended 31 December 2020

	2020 £	2019 £
Income	24,465	28,802
Gross income for the year	<u>24,465</u>	<u>28,802</u>
Expenditure	23,470	22,827
Total expenditure for the year	<u>23,470</u>	<u>22,827</u>
Net income before tax for the year	995	5,975
Net income for the year	<u>995</u>	<u>5,975</u>

Sri Lankan Kidney Foundation

Balance Sheet

at 31 December 2020

Company No. CE015589	Notes	2020 £	2019 £
Current assets			
Cash at bank and in hand		11,353	10,346
		<u>11,353</u>	<u>10,346</u>
Net current assets		11,353	10,346
Total assets less current liabilities		11,353	10,346
Creditors: Amounts falling due after more than one year	11	(4,383)	(4,371)
Net assets excluding pension asset or liability		<u>6,970</u>	<u>5,975</u>
Total net assets		<u>6,970</u>	<u>5,975</u>
The funds of the charity			
Restricted funds	12		
Endowment funds		5,975	5,975
		<u>5,975</u>	<u>5,975</u>
Unrestricted funds	12		
General funds		995	-
		<u>995</u>	<u>-</u>
Reserves	12		
Total funds		<u>6,970</u>	<u>5,975</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:

C. Perera

Trustee

31 December 2020

Sri Lankan Kidney Foundation
Statement of Cash flows
for the year ended 31 December 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	995	5,975
Adjustments for:		
Dividends, interest and rents from investments	(3,692)	-
Net cash (used in)/provided by operating activities	<u>(2,697)</u>	<u>5,975</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	3,692	-
Net cash from investing activities	<u>3,692</u>	<u>-</u>
Cash flows from financing activities		
Repayment of borrowings	12	4,371
Net cash from financing activities	<u>12</u>	<u>4,371</u>
Net increase in cash and cash equivalents	1,007	10,346
Cash and cash equivalents at the beginning of the year	10,346	-
Cash and cash equivalents at the end of the year	<u>11,353</u>	<u>10,346</u>
Components of cash and cash equivalents		
Cash and bank balances	11,353	10,346
	<u>11,353</u>	<u>10,346</u>

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 2019 £	Total funds 2019 £
Income and endowments from:		
Donations and legacies	1,600	1,600
Charitable activities	27,202	27,202
Total	<u>28,802</u>	<u>28,802</u>
Expenditure on:		
Charitable activities	12,015	12,015
Other	10,812	10,812
Total	<u>22,827</u>	<u>22,827</u>
Net income	<u>5,975</u>	<u>5,975</u>
Net income before other gains/(losses)	5,975	5,975
Other gains and losses:		
Net movement in funds	<u>5,975</u>	<u>5,975</u>
Reconciliation of funds:		
Total funds carried forward	<u><u>5,975</u></u>	<u><u>5,975</u></u>

4 Income from donations and legacies

Unrestricted	Total 2020	Total 2019
£	£	£
1,585	1,585	1,600
<u>1,585</u>	<u>1,585</u>	<u>1,600</u>

5 Income from charitable activities

Unrestricted	Total 2020	Total 2019
£	£	£
19,188	19,188	27,202
<u>19,188</u>	<u>19,188</u>	<u>27,202</u>

6 Other income

Unrestricted	Total 2020	Total 2019
£	£	£
3,692	3,692	-
<u>3,692</u>	<u>3,692</u>	<u>-</u>

7 Expenditure on raising funds

Unrestricted	Total	Total
	2020	2019
£	£	£
<i>Costs of generating voluntary income</i>		
12,074	12,074	-
<u>12,074</u>	<u>12,074</u>	<u>-</u>

8 Expenditure on charitable activities

Unrestricted	Total	Total
	2020	2019
£	£	£
<i>Expenditure on charitable activities</i>		
11,015	11,015	12,015
<i>Governance costs</i>		
<u>11,015</u>	<u>11,015</u>	<u>12,015</u>

9 Other expenditure

Unrestricted	Total	Total
	2020	2019
£	£	£
Motor and travel costs	13	869
Premises costs	-	5,182
General administrative costs	-	4,449
Legal and professional costs	368	312
<u>381</u>	<u>381</u>	<u>10,812</u>

10 Staff costs

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

11 Creditors:

amounts falling due after more than one year

2020	2019
£	£
Bank loans and overdrafts	4,371
<u>4,383</u>	<u>4,371</u>

12 Movement in funds

	At 1 January 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2020 £
Restricted funds:				
Endowment funds:				
	5,975	-	-	5,975
<i>Total</i>	<u>5,975</u>	<u>-</u>	<u>-</u>	<u>5,975</u>
Unrestricted funds:				
General funds	-	24,465	(23,470)	995
Revaluation Reserves:				
Total funds	<u>5,975</u>	<u>24,465</u>	<u>(23,470)</u>	<u>6,970</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	11,353	-	11,353
Creditors due in more than one year and provisions	-	(4,383)	(4,383)
	<u>11,353</u>	<u>(4,383)</u>	<u>6,970</u>

14 Reconciliation of net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash and cash equivalents	10,346	1,007	11,353
	<u>10,346</u>	<u>1,007</u>	<u>11,353</u>
Bank loans	(4,371)	(12)	(4,383)
	<u>(4,371)</u>	<u>(12)</u>	<u>(4,383)</u>
Net debt	<u>5,975</u>	<u>995</u>	<u>6,970</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Sri Lankan Kidney Foundation
Detailed Statement of Financial Activities
for the year ended 31 December 2020

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	1,585	1,585	1,600
	<u>1,585</u>	<u>1,585</u>	<u>1,600</u>
Charitable activities	19,188	19,188	27,202
	<u>19,188</u>	<u>19,188</u>	<u>27,202</u>
Other	3,692	3,692	-
	<u>3,692</u>	<u>3,692</u>	<u>-</u>
Total income and endowments	24,465	24,465	28,802
Expenditure on:			
Costs of generating donations and legacies	12,074	12,074	-
	<u>12,074</u>	<u>12,074</u>	<u>-</u>
Total of expenditure on raising funds	12,074	12,074	-
Charitable activities	11,015	11,015	12,015
	<u>11,015</u>	<u>11,015</u>	<u>12,015</u>
Total of expenditure on charitable activities	11,015	11,015	12,015
Motor and travel costs			
Travel and subsistence	13	13	869
	<u>13</u>	<u>13</u>	<u>869</u>
Rent	-	-	5,182
	<u>-</u>	<u>-</u>	<u>5,182</u>
General administrative costs, including depreciation and amortisation			
Software, IT support and related costs	-	-	35
Stationery and printing	-	-	104
Sundry expenses	-	-	4,310
	<u>-</u>	<u>-</u>	<u>4,449</u>
Legal and professional costs			
Other legal and professional costs	368	368	312

Sri Lankan Kidney Foundation
Detailed Statement of Financial Activities

		<u>368</u>	<u>368</u>	<u>312</u>
Total of expenditure of other costs		<u>381</u>	<u>381</u>	<u>10,812</u>
Total expenditure		23,470	23,470	22,827
Net gains on investments		-	-	-
Net income		995	995	5,975
Net income before other gains/(losses)		995	995	5,975
Other Gains		-	-	-
Net movement in funds		995	995	5,975
Reconciliation of funds:				
Total funds brought forward	-	5,975	5,975	-
Total funds carried forward	<u>995</u>	<u>5,975</u>	<u>6,970</u>	<u>5,975</u>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Sri Lankan Kidney Foundation

On accounts for the year
ended

31/12/2020

Charity no
(if any)

1180650

Set out on pages

3 to 12 pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2020.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants (CIMA)]

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

24/08/2021

Name:

Harisuthan Sharma Ganeswaran

Relevant professional
qualification(s) or body

Chartered Institute of Management Accountants (CIMA)

(if any):

--

Address:

101 Lockhurst Lane

Coventry

CV6 5SF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

The charity has been advised to keep their records on an accounting package to make the examination process in more reliable in the coming years.