



Lilomi

A company limited by guarantee

Registered in England and Wales, no. 11436648

Trustees' report and unaudited financial statements for the year ended:

30 June 2022

CONTENTS

Reference and administrative information	3
Trustees' report	4
Independent Examiner's report	5
Financial statements for the year ended 30/06/2022	6-7
Notes to the financial statements	8-12

Structure and governance

Lilomi was established on 27 June 2018 under its Articles of Association which set out its objects, powers and constitution.

Reference details

Lilomi is a company limited by guarantee registered in England and Wales.

Company registration number: 11436648

Lilomi is registered as a charity with the Charity Commission for England and Wales.

Charity registration number: 1184858

The company's registered address is:

163 Petersham Road
Richmond
TW10 7AH

Management

The trustees of the charity who, under company law are also the directors of the company and who served during the year were:

Nicholas Bailey (Chair)

David Holness (Treasurer)

Miriam Klinke

Joanna Chambers

Lucinda Gray

Andrew Shaw

Kathleen Shaw

Appointed: 11 January 2022

Appointed: 11 January 2022

Resigned: 7 October 2021

Resigned: 6 October 2021

The trustees present their report for the year. The company qualifies as a small entity and therefore no strategic report has been included.

Objectives

The objectives of the charity remained as originally stated in its founding document, and are:

1. To advance the education of the pupils at Jonathan's Child Care school in Bo, Sierra Leone (the School) through the making of such grants and donations as the Trustees may from time to time deem appropriate.
2. To relieve poverty and hardship among those under the care of Jonathan's Child Care Centre in Bo, Sierra Leone through the making of such grants and donations as the Trustees may from time to time deem appropriate.

Review of Activities and Performance*Charitable activities*

The Covid-19 pandemic continued to restrict our fundraising activities although Social Media and a few individual fundraising initiatives/events did raise some income in the year. Our thanks to those who undertook activities and donated for these.

Last year we stated that in 2022 we wished to help JCC become a Centre of Excellence for Science and Maths by funding the construction of a new fully equipped science laboratory for the school. We are pleased to confirm that following receipt of funds from 'The Petersham Open Gardens' charity event and a major corporate donor, we were able to fund the works and these were completed and opened in early July 2022. We are very pleased that the children of JCC and their local community will benefit from the only fully functioning science lab in the Southern Province of Sierra Leone.

Lilomi also provided funding to support the employment of a new lead science teacher for JCC.

JCC also seeks funding for Scholarships to provide an individual child's educational needs as well as support for the family so that the child can remain in school. We received funding for the first of these during 2021/2.

Two Trustees resigned during the year and we thank them for their support and contributions during their time as Trustees. We are pleased that we were subsequently able to secure two new, experienced charity trustees who bring fresh capabilities to the board and were formally appointed in January 2022.

Other activities

We held a 'thank you' drinks reception for key prior year donors to update them on our completed Toilet Block Project and introduce the Centre of Excellence Project.

Our social media activities continued through our volunteer and supported by our founder.

Next steps

We continue to work with JCC to fundraise for further school buildings to improve the facilities for the school and local community. With the easing of Covid restrictions we hope to hold further fundraising events and apply for grants for the next phase of the schools' construction project. Our ability will be likely impacted by global economic issues including the UK 'cost of living' crisis.

Public benefit statement

The trustees confirm they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

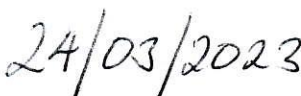
Reserves policy

Lilomi is a grant making body with low ongoing operating costs. On deciding on the levels of grants, the trustees review current and expected reserves to ensure sufficient funds remain available to cover existing and planned future obligations.



David Holness, Director / Trustee

Approved by the board of trustees on 24 March 2023





Section A

Independent Examiner's Report

Report to the trustees

Lilomi

On accounts for the year
ended

30/06/2022

Charity no
(if any)

1184858

Set out on pages

6-12

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2022.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

Signed:

Date: 25/03/2023

Name:

Gail Cobley

Relevant professional
qualification(s) or body
(if any):

FCA – member of ICAEW

Address:

18 Henfield Road

London

SW19 3HU

Statement of Financial Activities (including Income and Expenditure Account)

For the year to 30 June:

		2022	2022	2022	2021	2021	2021
		Unrestricted	Restricted	Total funds	Unrestricted	Restricted	Total funds
	Notes	funds	funds		funds	funds	
		£	£	£	£	£	£
Income and endowments from:							
Grants and donations		12,279	26,150	38,429	11,113	-	11,113
Other		-	-	-	-	-	-
Total income	3	12,279	26,150	38,429	11,113	-	11,113
Expenditure on:							
Raising funds	4	478	-	478	622	-	622
Charitable activities	4, 9	5,905	26,150	32,055	33,025	-	33,025
Other	4	1,117	-	1,117	987	-	987
Total expenditure	5, 6, 7	7,500	26,150	33,650	34,633	-	34,633
Net gains/(losses) on investments		-	-	-	-	-	-
Net income/(expenditure)		4,779	-	4,779	-	-	23,520
Other recognised gains/(losses)		-	-	-	-	-	-
Total net income / (expenditure)		4,779	-	4,779	-	-	23,520
Tax on activities	8	-	-	-	-	-	-
Transfers between funds		-	-	-	-	-	-
Net movement in funds		4,779	-	4,779	-	-	23,520
Total funds brought forward		4,959	-	4,959	28,479	-	28,479
Total funds carried forward		9,738	-	9,738	4,959	-	4,959

The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

Balance Sheet

As at 30 June:	Notes	2022 £	2021 £
Total fixed assets	10, 11	-	-
Current assets			
Stocks		-	-
Debtors		211	884
Investments		-	-
Cash at bank and in hand		10,888	4,463
Total current assets		11,099	5,347
Liabilities			
Creditors: amounts falling due within one year	13	- 1,361	- 388
Net current assets/(liabilities)		9,738	4,959
Total assets less current liabilities		9,738	4,959
Creditors: amounts falling due after one year		-	-
Provisions for liabilities and charges	13	-	-
Net assets/(liabilities)		9,738	4,959
Total net assets/(liabilities)		9,738	4,959
Funds of the Charity			
Unrestricted funds		- 9,738	- 4,959
Restricted funds		-	-
Total funds	14	- 9,738	- 4,959

For the year ending Trustees' report and unaudited financial statements for the year ended; 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.

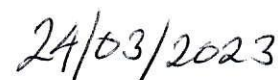
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the trustees and signed on their behalf:



David Holness, Director / Trustee



Date: 24 March 2023

The notes on pages 8 -12 form part of these financial statements

1.0 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on a going concern basis using historic costs in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- Accounting Standards FRS102
- the Companies Act and the Charities Act

1.2 Change in basis of accounting

There have been no changes to the basis of accounting.

1.3 Changes to previous accounts

There have been no material changes to amounts reported for previous years.

2.0 Accounting policies**2.1 Income**

Income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> - the charity becomes entitled to the income; - the trustees are virtually certain they will receive the income; and - the monetary value can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure (as with fundraising or contract income) the income and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2

Liability recognition	Expenditure and liabilities Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

2.3

Tangible fixed assets for use by charity	Assets These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

Notes to the financial statements for the year ended 30 June 2022**3.0 Income and endowments**

	2022 Unrestricted General fund	2022 Restricted Pupil support	2022 Restricted Capital projects	2022 Total	2021 Total
Donations and legacies					
Recurring corporate donations	-	-	-	-	600
One time corporate donations	1,000	-	25,500	26,500	1,154
Trusts and charities	-	-	-	-	5,000
Recurring personal donations	941	650	-	1,591	1,067
One time personal donations	2,002	-	-	2,002	1,991
Group collections and donations	8,300	-	-	8,300	300
Sponsored events	-	-	-	-	-
Fundraising events	-	-	-	-	1,001
Other income	36	-	-	36	-
Total	12,279	650	25,500	38,429	11,113
Other					
Interest	-	-	-	-	-
Total	-	-	-	-	-
TOTAL	12,279	650	25,500	38,429	11,113

In 2021, the charity had a single, unrestricted fund.

4.0 Expenditure

	2022 Unrestricted General fund	2022 Restricted Pupil support	2022 Restricted Capital projects	2022 Total	2021 Total
Raising funds					
Web, Email and comms	376	-	-	376	406
Other	102	-	-	102	216
Total	478	-	-	478	622
Charitable activities					
Grants	5,825	650	25,500	31,975	32,815
Bank charges	80	-	-	80	210
Total	5,905	650	25,500	32,055	33,025
Other					
Governance and administration	1,117	-	-	1,117	987
Total	1,117	-	-	1,117	987
TOTAL	7,500	650	25,500	33,650	34,633

In 2021, the charity had a single, unrestricted fund.

5.0 Support Costs

	Fundraising activity £	Charitable activity £	Other £	Total Cost £
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

The charity has no central support costs that require allocation to activities.

6.0 Details of certain items of expenditure**6.1 Trustee expenses**

Amounts paid, or reimbursed out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees.

	2022 2	2021 1
Number of trustees who were paid expenses		
Reimbursement of out of pocket expenses for:		
Lilomi website domains, Email, e-Commerce etc	£263	£273
Marketing material for fundraising event	£102	£0
Other	£13	£0
TOTAL AMOUNT PAID	£378	£273

6.2 Fees for examination or audit of the accounts

Amounts paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor.

	2022 £	2021 £
Independent examiner's / auditors' fees for reporting on the accounts	-	-
Other fees paid to the independent examiner / auditor	-	-
TOTAL AMOUNT PAID	-	-

7.0 Paid employees

The company had no paid employees at any time during the year nor paid any contributions to defined benefit pension schemes.

8.0 Taxation

As a charity, Lilomi is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen to the charity in either this or the preceding year.

9.0 Charitable activities**9.1 Grant making**

	Grants to:	
	Institutions	Individuals
Total value of grants		
<i>Purpose for which grant made:</i>		£
Construction of new science laboratory	31,325	-
Pupil support	650	-
	31,975	-
 <i>Grant making costs</i>		
Bank charges for transfers to Sierra Leone	80	-
	80	-
 Total charitable activities	32,055	-

9.2 Support costs of grant making

The charity does not have support costs that require allocation.

9.3 Grants to institutions

All the above grants were made to the charity's sole beneficiary, Jonathan's Child Care School and Child Care Centre in Bo, Sierra Leone.

10.0 Fixed Assets

The charity had no fixed assets of any kind at any time during the year, nor at any time in the preceding year.

11.0 Fixed Asset Investments

The charity had no fixed asset investments of any kind at any time during the year, nor at any time in the preceding year. It received no income from any fixed asset investments in either this or the preceding year.

12.0 Debtors and prepayments**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	-	-	-	-
Other debtors	211	59	-	-
Prepayments and accrued income	-	825	-	-
TOTAL	211	884	-	-

13.0 Creditors and accruals**13.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	2022	2021	2022	2021
	£	£	£	£
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Other creditors	- 1,287	- 375	-	-
Accruals and deferred income	- 74	- 13	-	-
	- 1,361	- 388	-	-

13.2 Security over assets

There are no charges or other security over any assets of the charity.

13.3 Provisions for liabilities and charges

The charity does not operate nor make any contributions to a defined benefits contribution scheme.

14.0 Endowment and restricted income funds

The charity received a grant from a corporate donor for the purposes of funding the construction and fit out of the new science laboratory at the school as well as for consumables for the first three years of operations.

The charity receives ongoing donations to support the school fees for pupils at the school.

The charity has no endowment fund.

There were no other movements on the funds other than those shown in the Statement of Financial Activities.

15.0 Transactions with related parties

There were no transactions of any kind with a trustee or connected person (other than the normal reimbursement of expenses incurred on behalf of the charity) in either this or the preceding year.