

THEIR FUTURE TODAY

England & Wales · Charity number 1136807

Details

Status Registered

Legal form Other

Registered 2010-07-12

Register [View on the Charity Commission register](#)

Contact

Address 101 Green Street
Sunbury-on-Thames
TW16 6DW

Phone 07960752289

Email lynn@theirfuturetoday.org

Website www.theirfuturetoday.org

Activities

Objects: THE CHARITY'S OBJECTIVES ("THE OBJECTS") ARE TO PROMOTE SUCH CHARITABLE PURPOSES AS THE EXECUTIVE COMMITTEE DETERMINE FOR THE BENEFIT OF YOUNG PEOPLE AND THEIR FAMILIES, PRIMARILY LIVING IN DEVELOPING COUNTRIES AND IN PARTICULAR, BUT WITHOUT LIMITING THE FOREGOING, TO RELIEVE THE POVERTY AND SICKNESS, ADVANCE THE EDUCATION AND PROTECT THE GOOD HEALTH AND BEST INTERESTS OF SUCH PERSONS.

Activities: TFT transforms the lives of vulnerable children by preventing abandonment, reuniting families, providing education, improving care, and offering vocational training. We empower families to become self-sufficient, enable children's education with books and meals, train carers and officials in childcare, and organise enriching activity days.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS.
- Sri Lanka

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£248,249	£232,371	-	-
2024-03-31	£187,723	£250,637	-	-
2023-03-31	£223,312	£235,688	-	-
2022-03-31	£215,120	£206,276	-	-
2021-03-31	£176,909	£172,225	-	-

Trustees

Name	Role	Appointed
Dinesha Gibson	Chair	2019-03-20
Charles William Dickson - Will		2026-02-17
Delina Ostborne		2025-10-09
Indunil Aruni Vidyalkara		2024-11-05
Kai Yee Wong		2023-09-14
Lois Lindley		2019-05-29
RYAN JAMES RICHARD STANIER		
Simon Charles Greenwood Jackman		2019-03-20
Sophie Amos		2022-06-22

THEIR FUTURE TODAY

England & Wales - Charity number 1136807

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Their Future Today**

Their Future Today

Contents of the Financial Statements for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 13
Independent Examiner's Report	14
Statement of Financial Activities	15
Balance Sheet	16
Notes to the Financial Statements	17 to 22
Detailed Statement of Financial Activities	23



TRUSTEES' ANNUAL REPORT

For the period 1st April 2024 - 31st March 2025

The trustees have the pleasure of submitting the Report and Accounts for the period 1st April 2024 - 31 March 2025.

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Governance

The charity is governed by a board of trustees (listed below). New trustees are appointed by the board in accordance with the trust deed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1136807

Principal address

101 Green Street
Sunbury On Thames
TW16 6RD

Trustees

D Gibson (Chair)
R J R Stanier
S Jackman (Deputy Chair)
L Lindley (Hon. Treasurer)
S Amos
M KY Wong (Hon. Secretary)

Charitable Objectives and Activities

Their Future Today (TFT) is committed to the transformative mission of ending child abandonment rooted in poverty and institutionalisation. Our comprehensive and holistic approach targets the grassroots and governmental level to promote family care in Sri Lanka, support families to prevent abandonment, ensure the education of children to prevent the cycle of poverty and introduce a foster care system so that every child can reclaim their human right to grow up in a family. From birth to adulthood, we reunite, educate, support and strengthen disadvantaged and forgotten children and families of all faiths.

Our solution-based model to help end the institutionalisation of children consists of a variety of projects such as a preschool to provide low-cost and free early learning intervention and childcare; donating resources to help single mothers and parents support their families; hosts free training sessions in literacy, numeracy, financial management and bag making; trains local and national childcare services in alternative family and foster care;

TFT advocates that 'Children Belong in Loving Families, Not Orphanages' and campaigns to raise awareness of the long-term emotional and physical harm caused, not as a gesture of charity, but as an act of human justice, which says that every child matters and deserves to be loved and educated in a family setting.

Through specific development projects to support people's needs, TFT aims to directly provide the knowledge, resources and tools to improve conditions in orphanages, prevent abandonment, strengthen families and bring about sustainable change in the community and nationally.

TFT's **five** primary objectives over the next 3 years are:

1. To bring and keep families together

Enabling families to develop sustainable livelihoods is an increasingly critical priority for Their Future Today (aligned with Sustainable Development Goals (SDGs) 1, 2, and 8), particularly as food insecurity continues to affect vulnerable communities in Sri Lanka. The World Food Programme reported last year that nearly one-third of children under 5 are malnourished. Meanwhile, over 40 per cent of women aged 18-60 are overweight or obese, due to poor dietary diversity and lack of access to nutritious food. (Source: <https://www.wfp.org/countries/sri-lanka>)

According to the Global Nutrition Report, this situation has led to a significant increase in malnutrition rates among children under five, with 17.3% affected by stunting and 15.1% by wasting, both higher than regional averages. (Source: <https://globalnutritionreport.org/resources/nutrition-profiles/asia/southern-asia/sri-lanka/#overview>)

We believe that empowering families to take control of their own future not only transforms their children's lives but also boosts their confidence and self-esteem. However, in cases where parents are unable to work due to poor health or disability, we recognise that financial support is essential to keeping families together and to prevent child abandonment.

In addition to these efforts, the TFT Heartbeat Centre in Colombo continues its vital work in partnership with the Sri Lankan NGO 'Sisters at Law'. Together, we provide a helpline and pro-bono legal services, as well as safe shelter and support for up to six abused women and children. This collaboration keeps mothers and children together and out of orphanages by promoting family-based solutions. It also strengthens community systems through alternative family and foster care training, while offering legal education to junior lawyers and police officers to ensure sustainable change.

2. To train decision-makers and communities

At TFT, our community projects don't just transform lives locally; they drive change nationally. The lessons we learn on the ground directly shape our training programmes and policy work with the Sri Lankan government, the National Childcare and Probation Services, and the judiciary. Together, we are working to end the unnecessary institutionalisation of children and replace it with safe, loving family-based care in line with international child protection standards.

In 2025, we are taking this further with an ambitious cascade training programme. By training senior officials, probation officers, social workers, and community leaders, and then equipping them to train others, we ensure that expertise spreads rapidly across districts. This creates a network of skilled advocates who can change practice where it matters most.

To make this training as impactful as possible, we are producing and distributing a comprehensive set of resource materials, including our Alternative Family and Foster Care FAQs Handbook, practical guides, and policy briefs, to guide decision-making and raise awareness of the benefits of family-based care.

Our advocacy is already delivering results. In a historic move, the Sri Lankan government has announced two major reforms: a monthly grant of Rs. 5,000 for children in Child Care Institutions to support their transition into families, and a grant of Rs. 2 million for care leavers to help them step into adulthood with dignity and opportunity.

Working in partnership with the International Foster Care Organisation (USA) and the Centre of Excellence in Alternative Care (India), TFT will spearhead one of Sri Lanka's first foster care pilot programmes. This is about turning global policy commitments into real action, ensuring that children are not only freed from institutions but placed into safe, loving families where they can grow, thrive, and belong.

3. To educate the next generation

TFT believes that education is one of the most powerful ways to lift children out of poverty, reduce inequalities, provide protection from exploitation/abuse and offer improved opportunities for a better future.

As we continue to encourage education through our preschool and school meals, we can provide children with the skills and knowledge to secure better employment opportunities, which can improve their economic situation and ability to provide for their families (SDG 1, 2, 3 & 4) When parents can financially support their families, they are less likely to resort to abandoning their children.

Additionally, education can help promote awareness and understanding of the negative impact of institutional care on children, encouraging families to seek alternative care options, such as foster care or kinship care.

4. To improve current levels of pastoral care in institutions

While advocating for the end of institutionalisation and the promotion of family care alternatives, it is essential to provide children in orphanages with the care and love they need and the dignity they deserve. This will ensure healthy brain development, leading to more successful reintegration into families, improved academic concentration, and the ability to form long-term relationships.

We do this in a variety of ways, such as ensuring regular physical contact with the children, having dedicated and trained housemothers for each child, stimulating the children through play and ensuring quality preschool education (SDG 3, 4 & 16).

5. To bring about systemic change for women and children

In many cases, females are deprived of equal access to jobs, even when they are not well-paid or of high status. According to a World Bank data report, the unemployment rate for women in Sri Lanka was 9.95% in 2023, nearly double that of men.

(Source: https://www.theglobaleconomy.com/Sri-Lanka/Female_unemployment/)

Gender-based violence is also a significant issue in Sri Lanka. A survey by the Department of Census and Statistics showed that 24.9% of women in Sri Lanka had experienced physical or sexual violence by a partner or non-partner. Two in every five women (39.8%) have suffered physical, sexual, emotional, and/or economic violence and/or controlling behaviours by a partner. (Source: <https://srilanka.unfpa.org/en/publications/fast-facts-womens-wellbeing-survey-2019>)

In addition, there is a high rate of sexual harassment, with 85% of women reporting experiencing sexual harassment in public spaces. The issue is also exacerbated by a lack of access to justice for survivors and a culture that often blames victims and minimises the severity of the abuse.

We are working to combat this by:

- Promoting education and job opportunities for women to improve their economic status (SDG 1, 4 & 5)
- Using advocacy to end gender-based violence and discrimination (SDG 5)
- Supporting and amplifying the voices and work of local women-led organisations and activists (SDG 5)
- Working with women to provide legal support and to find solutions when experiencing abuse of any kind through our Heartbeat Centre hotline (SDG 16)
- Providing temporary safe shelter, empowerment and education to abused women, teenage girls and care leavers to keep them out of institutions and criminal remand homes, and prepare them for the outside world.

Letter from the CEO

Thanks to your generosity and our hardworking Sri Lanka team, 2025 started in ways that we couldn't have imagined. We're excited to share that, after twenty years of advocating to end the institutionalisation of children in Sri Lanka, two decades of heartbreak, hope, and unwavering belief, at last, we have the incredible news that system change is in sight, and care reform is on the horizon.

For too long, we have watched the pain of invisible children growing up without love and hidden behind orphanage walls, their voices unheard, their futures forgotten. We've worked together to show that poverty, not loss of love, is the true orphan-maker, and stood firmly against a harmful system built on separation and silence, knowing that behind every lost child is the story of a heartbroken mother who needs help.

So, 2025 is already becoming one of our most transformative years yet, filled with powerful milestones. A new era is now dawning, one where children will be seen, heard, and held where they belong: in loving families, not institutions.

We know what works. We've seen lives changed. But we cannot do it alone.

Whether you've donated, volunteered, hosted an event, or shared this message, you're a valued part of our story. Together, we can build a future where every child has the chance to grow up with dignity and love.

In a changing and challenging fundraising landscape, it is only with your kindness, belief, connections and continued generosity that we can do this life-changing work to give children the love and lives they deserve.

We invite you to partner with us as a change maker at this momentous time, share our story with your friends, leave a legacy, be a regular donor, fundraiser, ambassador, or corporate sponsor—and help us to continue to deliver real impactful and lasting change for children and families who don't want charity, but simply a chance to be together and thrive.

Thank you for standing with them. Thank you for believing in us.

Loving kindness



Deshabandu Lynn Stanier MBE
Founder & CEO

Achievements and Performance

In 2024/25, TFT continues to deliver fast, quality and impactful programmes that make a real difference in the lives of the children, adults and communities we work to help. We are proud to deliver diverse projects across Sri Lanka that respond in tailored ways to the needs of children and their families. We do not operate a one-size-fits-all approach to programme design and implementation. Instead, we work closely with local people and specialist partners to develop robust education, health, livelihood, and child rights projects that meet regional and national needs, and build individual, family, and community capacity.

Highlights of the Charity's achievements over the past year, include:

Throughout 2024 and into 2025, Their Future Today (TFT) has continued to make significant strides in supporting vulnerable families and children in Sri Lanka, all made possible by the unwavering support of our donors and advocates.

Bring and keep families together (Objective 1)

Piyumi (centre) was the inspiration behind TFT and also Mercury Holidays - Their Future Today International Preschool. The preschool was established to prevent child abandonment in a poor rural area by offering childcare and exceptional education, enabling single parents to work.

She was also the first TFT child to be reunited from an orphanage in 2010, with her mother and brother. We built a small house with clean water and electricity, and provided her mum with a coir machine and livelihood training.



Children who spend their formative years in an orphanage without adequate love or consistent care suffer profound consequences on cognitive development. The lack of emotional support and nurturing often leads to low self-esteem, a lack of confidence, difficulty in concentration, communication, learning, and forming healthy relationships.

Piyumi, 19, left school last year without any qualifications and was unable to read and write. However, her awe-inspiring transformation from a painfully introverted infant in an orphanage to a confident preschool teaching assistant truly took our breath away on our recent visit. Amidst adversity, with patience, love and educational support, she is now prepared and poised to take a monumental step forward ... into COLLEGE, which only a year ago would have seemed impossible, and we are so excited for her.

A few years ago we couldn't stand by and watch three crying children being taken from their heartbroken mother's arms. TFT prevented abandonment and has supported the family with a preschool place, school book packs, and livelihood training and resources to keep them together.

Giving children in challenging circumstances a lifeline to succeed in their education is our ultimate goal, and Dharshika was the first in his family to go to school and complete his studies. He is now on the path to fulfilling his dreams! This was the very serious and poignant moment in Dharshika's life when Mr Percy gave him the good news that he had the incredible opportunity to go to college to learn hotel work, thanks to a donation from one of our generous supporters.



Yomini and her father at her graduation



Dharshika



Dharshika and his family

With Mr Percy's help in his college application and interview, Dharshika is now working towards employment and a career which will transform the lives of this loving family.

It was at our book-giving ceremony in 2019 that a young girl named Yomini bravely asked to come on stage and express her gratitude for the school book packs that she, her two brothers and 3500 other children had received. We recognised her special spirit and delved into the extremely challenging situation her family faced: her mother was bedbound with an undiagnosed condition, her father was providing 24-hour care, which meant he had to leave his job as a commis chef, and Yomini was facing the prospect of giving up her education to help support them.

It's been a remarkable journey of slow recovery for her mother, who with our support for medical care can now stand unaided, and alongside her parents, we couldn't feel happier or prouder of Yomini successfully completing a Psychology Counselling Course, which brings her one step closer to realising her dream to become a journalist.

We celebrate this moment, which is thanks to our great friend David Nash, whose financial support has been instrumental in assisting this family with medical consultations, medication, and education.

Training decision-makers and communities (Objective 2)

Over the past year, Their Future Today (TFT) has accelerated its work in building knowledge, shifting attitudes, and equipping decision-makers and communities to embrace family- and foster care as viable, safe alternatives to institutionalisation.

A ground breaking roundtable discussion organised by TFT at the British High Commission on Alternative Family Care brought together the National Probation Commissioner and six of Sri Lanka's nine district commissioners, many of whom travelled up to seven hours to attend. Led by our partner Dr. Vasundhra Om Prem from India's Centre of Excellence in Alternative Care, this historic gathering created a rare space for open dialogue on the little-understood concept of foster care.

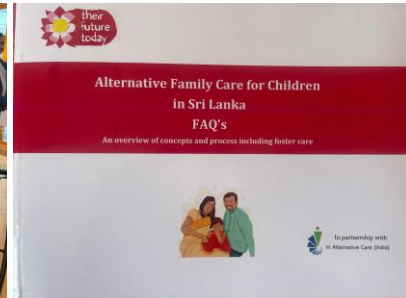
The discussions concluded with a consensus to implement systemic change, with commissioners voicing their commitment to developing foster care options across Sri Lanka. The Prime Minister, though unable to attend, sent a message of support. The launch of TFT's Frequently Asked Questions Handbook including Foster Care at the event further strengthened momentum, providing practitioners with practical guidance for the first time.



His Excellency Andrew Patrick with our team, Deshabandu Lynn Stanier MBE, Deshamanya Percy Gunaratna, Nimmu Kumari, Joel Stanier and Marini De Livera.



Roundtable discussion meeting was held about Alternative Family Care with 6 district commissioners across Sri Lanka



Launch of Alternative Family and Foster Care for Children in Sri Lanka Frequently Asked Questions Handbook

After directly lobbying UNICEF for the past few years, on 10th February 2025, TFT Chief Executive Lynn Stanier met with Teona Aslanishvili, UNICEF's Head of Child Protection, who confirmed that UNICEF will support foster care in Sri Lanka for the first time in 2025. This is a historic milestone, marking the recognition of foster care as a national priority and opening the door for thousands of children to grow up in safe, loving families rather than institutions. For TFT, it is a profound validation of two decades of advocacy and reform.

At the community level, TFT has continued to engage families in some of the poorest rural areas, linking education with child protection. In Pinkanda, 1,150 children received schoolbook packs at a vibrant celebration organised by TFT's Country Director, Mr Percy Gunarathna. Since its inception, TFT has donated over 30,000 school packs to underserved children in 11 schools, most in the Southern Province.

This was more than the distribution of resources. The event, attended by over 3,000 parents and grandparents, became a platform for dialogue about the dangers of institutional care and the need for family-based solutions. Many families, living in mud homes without electricity or sanitation, spoke about their struggles and hopes. The message was clear: education offers not only knowledge, but dignity, opportunity, and the possibility of keeping families together.

Southern Province Childcare Probation Commissioner, Rasika Dissanayake, gave a powerful speech, endorsing TFT's vision for foster care and pledging her support to pilot the programme. She acknowledged both the long-term harm of institutionalisation and the consistency of TFT's work in preventing child abandonment, reuniting families, and advocating reform.

Families responded with heartfelt gratitude, sharing their hope for a future where every child can grow up with love, dignity, and opportunity within their own families. The event was covered across national TV, radio, and print media, amplifying its reach and impact.

Shaping a Movement for Change

Together, these efforts highlight TFT's strategy of working from the top down and the bottom up:

- Training leaders and decision-makers to adopt policy and practice change.
- Equipping communities with the resources, knowledge, and resilience to prevent family breakdown.

As a result, Sri Lanka is now at a tipping point. With growing support from commissioners, endorsement from UNICEF, and demand from families, the vision of ending institutionalisation and ensuring love for every child is closer than ever before.

Ensuring the education of the next generation (Objective 3)

Thanks to the generosity of donors through The Big Give Christmas Appeal, TFT was able to restart what parents described as “life-saving” school meals and provide essential book packs to 259 malnourished children at Mandalapura and Thinywela Schools in Galle District poor tea plantation region.

Despite pouring rain, families greeted us with flowers from their gardens – a moving show of gratitude. Inside the bare hall, teachers and children spoke with emotion about fainting from hunger during lessons and the relief that meals now bring. Parents expressed how much lighter the burden feels, knowing their children are fed and able to concentrate in class.



School Meals at two schools in remote tea plantation areas in the Southern Province

The true hero was Chamali, a young teacher who commutes three hours and now lives near the school during the week to care for her pupils. Her persistence in raising the alarm about their plight gave children a voice when they needed it most. Her courage, together with your generosity, has helped restore dignity, nutrition, and the chance for learning.

In February, TFT celebrated 10 years of the Mercury Holidays International Preschool, a community hub that has changed the lives of hundreds of children. Born out of what once seemed an impossible dream, the preschool continues to provide affordable, high-quality early education in a rural area where poverty often forces parents to make desperate choices.

With the support of Mercury Holidays, the preschool has flourished. During the anniversary visit, Patron and Chairman Martin Bugeja praised the centre as “on a par with nurseries in the South of England”. Children proudly sang songs in English, recited prayers, and showed the confidence and skills that will help them thrive far beyond the classroom.



Mercury Holidays TFT International Preschool

Mercury Holidays TFT International Preschool

COO Joel, donating books on behalf of TFT in a poor rural area

Beyond this flagship preschool, TFT also runs the Ruhunu Orphanage Preschool, established in 2018. Here, the youngest children, who might otherwise spend their days confined to cots, receive early education, social interaction, and stimulation. For children separated from their families, these moments of care and learning are a small but vital step towards restoring childhood.

Every one of these projects, from hot school meals to preschools, is more than just education. They are acts of prevention. By alleviating financial pressure on low-income families and providing safe, affordable learning environments, TFT helps ensure that children are not abandoned to orphanages. In the words of Nelson Mandela, whose words still inspire our preschools: “Education is the most powerful weapon which you can use to change the world.”

System change for women and children (Objective 5)



WDC girls at vocational training sessions and in schooling

Our partnership with the Women’s Development Centre (WDC) continues to play a vital role in strengthening protection and creating pathways to independence for women and girls affected by violence. Through its Crisis Intervention Centre and three shelters, WDC provides safety, education, healthcare, and economic empowerment. These centres prioritise keeping teenage mothers and their babies together, ensuring families can begin the journey of recovery without further separation.

In 2024 alone, 84 women and girls received shelter and care through WDC, with 22 successfully reintegrated into families or communities. Vocational training remained central, with 65 participants completing 10 skills courses, equipping them with tools for financial independence. Education was also a lifeline: 21 girls enrolled in formal schooling. Their achievements highlight resilience; one girl was selected to perform in an international dance competition in India, while another became a school head prefect.

At TFT’s Heartbeat Centre, girls who spent their entire lives in institutions are experiencing the warmth of a family for the first time. Under the care of Janaki, once a domestic violence victim and now a survivor herself, these young women are transitioning into society with dignity and love.

It is deeply moving to see girls who were once too afraid to walk down a street or enter a shop now stepping into freedom, no longer controlled by the courts but rebuilding their lives with confidence. With the support of long-time volunteer Julie Sinclair, they are studying English, pursuing education, and developing life plans. They no longer see themselves as victims but as survivors and advocates, determined to demand change for children still trapped in harmful institutions.



Heartbeat Centre Girls'

Their courage was powerfully demonstrated when one girl handed us a letter, co-written with two others, asking that it be shared with a journalist: "We want the world to know our stories."

The letter, which took 12 minutes to read aloud, recounted harrowing experiences of deprivation, favouritism, physical and sexual abuse, and brutal beatings. Listening was heart breaking, but it underscored the urgency of reform and the strength of survivors who are finding their voices.

The family model of care offered at the Heartbeat Centre is now recognised by National Childcare Services as a successful and replicable concept. It is proving that survivors of violence and institutionalisation can rebuild their lives in safe, nurturing environments, supported by love, education, and skills training.

We are deeply grateful to all who make this work possible, including Marcia Summers & Krystyna Gadd, who together have raised nearly £33,000 for WDC and the Heartbeat Centre over the past three years and generously volunteered their time to teach weaving skills, helping girls gain confidence, creativity, and marketable skills for the future.

Volunteer Highlight

We're celebrating all the dedicated volunteers who have generously given their time in Sri Lanka this year and worked tirelessly to share their knowledge and skills during the recent scorching heat wave.

Jasmine Farleigh and Rebecca Rowe volunteered at Mercury Holidays - TFT International Preschool. Rebecca returned after a 9-year absence as a volunteer teacher, not only to teach the children, but also to educate the teachers.



Rebecca revisiting Mercury Holidays TFT International Preschool

"It has been so lovely to reconnect with the preschool. In some ways, it is very familiar... the morning prayers, National Anthem, the children's packed breakfasts, order of the day, not to mention the absolutely delightful children themselves. But there is so much more English spoken now, both by the teachers and the children. The teachers' English is really very good, especially Chathuri, who I have been able to chat with throughout the mornings which has been really nice. I have been very impressed with all of the teachers' abilities and they are still so enthusiastic about improving their English. My lessons with them after school have been a real joy... they have shared a lot about their lives and Sri Lankan culture and have a sincere thirst for learning more English. Plus there has been a lot of laughter! The baby class is essentially sweet. The internet is a big bonus and teachers are using it for ideas of craft and lesson activities resulting in more inspired and interesting teaching than I remember last time. Overall I have been struck by what a loving safe environment the teachers create for the children and how generally happy the children seem to be." Rebecca..

Public Benefit

The charity trustees 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.

Financial Review

Total income for the year was £248,249 (2024 - £187,723). The main source of income was donations received £184,009 (2024 - £111,333).

Total expenditure for the year was £232,371 (2024 - £250,637). The main areas of expenditure was grants payable to Sri Lanka £50,789 (2024 - £60,217) and UK staff costs £78,534 (2024 - £77,059) of which £70,992 (2024 - £64,315) was on charitable activities.

At the end of the year the charity held unrestricted reserves of £99,603 (2024 - £113,267).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

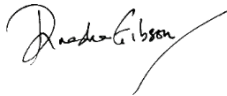
Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)", and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue operating.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by order of the Board of Trustees on

11th November 2025..... and signed on its behalf by:



.....
D Gibson – Chair of Trustees

Independent Examiner's Report to the Trustees of Their Future Today

Independent examiner's report to the trustees of Their Future Today

I report to the charity trustees on my examination of the accounts of Their Future Today for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do 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.



L M Howson MAAT

Finansure Ltd, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

Date: **11th November 2025**.....

Their Future Today

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	108,211	75,798	184,009	111,333
Donated services	3	59,952	-	59,952	71,288
Charitable activities	4	3,042	-	3,042	3,839
Investment income	5	<u>1,246</u>	<u>-</u>	<u>1,246</u>	<u>1,263</u>
Total incoming resources		172,451	75,798	248,249	187,723
EXPENDITURE ON					
Raising funds					
Raising donations	6	19,796	-	19,796	27,837
Charitable activities					
Direct costs of Sri Lanka activities	7	161,786	-	161,786	162,583
Grants sent to Sri Lanka	8	4,533	46,256	50,789	60,217
Total resources expended		<u>186,115</u>	<u>46,256</u>	<u>232,371</u>	<u>250,637</u>
NET INCOME/(EXPENDITURE)		(13,664)	29,542	15,878	(62,914)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(13,664)	29,542	15,878	(62,914)
RECONCILIATION OF FUNDS					
Total funds brought forward		113,267	7,500	120,767	183,681
TOTAL FUNDS CARRIED FORWARD		<u>99,603</u>	<u>37,042</u>	<u>136,645</u>	<u>120,767</u>

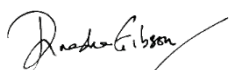
The notes on pages 17 to 22 form part of these financial statements

Their Future Today

Balance Sheet 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	-	-	-	201
CURRENT ASSETS					
Debtors	13	20,446	-	20,446	10,122
Cash at bank		<u>84,354</u>	<u>37,042</u>	<u>121,396</u>	<u>114,988</u>
Total Current Assets		104,800	37,042	141,842	125,110
CREDITORS					
Amounts falling due within one year	14	(5,197)	-	(5,197)	(4,544)
		<u>99,603</u>	<u>37,042</u>	<u>136,645</u>	<u>120,566</u>
NET CURRENT ASSETS					
		<u>99,603</u>	<u>37,042</u>	<u>136,645</u>	<u>120,767</u>
RESERVES					
Unrestricted funds:	16				
General reserves – six-months’ running costs				53,000	35,000
General reserves – other				6,603	38,267
Designated fund – Alternative Foster Care Training				40,000	40,000
Restricted funds				37,042	7,500
TOTAL FUNDS				<u>136,645</u>	<u>120,767</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11th November 2025 and were signed on its behalf by:



.....
D Gibson – Chair of Trustees

Their Future Today

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind for services provided are recognised at the time they are provided and are calculated at market value using the charge-out rates the donor would normally charge for their services.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure still required to be incurred in respect of grants received are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% on reducing balance (consistent with 2024).

Taxation

The charity is exempt from tax on its charitable activities.

Reserves

Our reserves policy is currently set to keep unrestricted reserves of at least six months' running (operational) costs. This would enable core activities to continue for six months should the charity need to wind up operations completely, or should an unforeseen, significant or temporary shortfall in income and/or cash flow occur. This is based on the assumption that six months would be enough time for an emergency fundraising campaign to be undertaken to enable the charity to raise the funds needed to continue operating. Six months' running costs would equate to approximately £53,000 (2024: £47,000) and the actual general reserves were £99,603 at 31 March 2025 (2024: £113,267).

Some of reserves is held as designated reserves due to current inflation costs and costs of living in the UK. TFT Trustees are committed to reducing the high level of reserves which were a direct impact of the Covid pandemic and not being able to operate and deliver some of the TFT vocational training and advocacy programmes, which are scheduled to be reinstated in 2025.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Their Future Today

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Unrestricted donations	46,779	56,551
Restricted donations	17,081	18,620
Unrestricted grants received	8,225	-
Restricted grants received	58,717	22,000
Gift Aid income	12,099	10,962
Fundraising events	<u>41,108</u>	<u>3,200</u>
	<u>184,009</u>	<u>111,333</u>

3. DONATED SERVICES

	2025	2024
	£	£
Gifts in kind	<u>59,952</u>	<u>71,288</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Event ticket sales	<u>3,042</u>	<u>3,839</u>

5. INVESTMENT INCOME

All investment income is interest receivable on cash at bank.

6. COSTS OF RAISING FUNDS

	2025	2024
	£	£
Staff costs (note 10) (a)	7,542	12,744
Fundraising events	4,844	7,819
Consultancy	2,699	5,199
Marketing & promotion	4,711	786
Other costs	<u>-</u>	<u>1,289</u>
	<u>19,796</u>	<u>27,837</u>

Their Future Today

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

7. DIRECT COSTS OF SRI LANKAN ACTIVITIES

	2025	2024
	£	£
Staff costs (note 10) (a)	70,992	64,315
Subcontractors	600	3,045
Alternative care specialists (b)	45,700	66,400
Sri Lanka programme and monitoring costs (c)	19,333	1,590
Sri Lanka travel	3,058	8,879
Support costs	<u>22,103</u>	<u>18,354</u>
	<u>161,786</u>	<u>162,583</u>

(a) The allocation of time and costs between fundraising and charitable activities has varied from the previous year. This change is primarily due to the focus on programme development and implementation work designed to strengthen delivery, improve efficiency, and enhance the impact of the charity's resources and outcomes. Approximately 65% of the CEO's salary is allocated to the Alternative Family and Foster Care Programme. This proportion may increase in the coming year reflecting the critical timing of developments in Sri Lanka to prioritise family-based care over institutional care.

(b) Alternative care specialists costs are entirely made up from gifts in kind, which are included in note 3.

(c) Increase in gifted professional time (included in note 3) and a Sri Lanka programme visit in the current year.

8. GRANTS SENT TO SRI LANKA

	2025	2024
	£	£
Grants to Their Future Today (Sri Lanka)	<u>50,789</u>	<u>60,217</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025, nor for the year ended 31 March 2024.

Trustees' expenses

During the year one trustee was reimbursed for travel expenses totalling £24 (2024 – one trustee, £55.)

10. STAFF COSTS

Staff costs for the year analysed by department were as follows:

	Raising funds	Charitable activities	Total 2025	Total 2024
	£	£	£	£
Wages	7,250	67,750	75,000	74,167
Social security	111	1,547	1,658	1,041
Pensions	<u>181</u>	<u>1,695</u>	<u>1,876</u>	<u>1,851</u>
	<u>7,542</u>	<u>70,992</u>	<u>78,534</u>	<u>77,059</u>

The average number of employees during the year was two, both of whom were full-time (2025: two full-time).

No employees received emoluments in excess of £60,000 (consistent with 2024).

Their Future Today

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds 2024 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	160,621	22,000	182,621
Charitable activities	3,839	-	3,839
Investment income	<u>1,263</u>	<u>-</u>	<u>1,263</u>
Total incoming resources	165,723	22,000	187,723
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	27,837	-	27,837
Charitable activities			
Direct costs of charitable activities	162,583	-	162,583
Grants sent to Sri Lanka	45,717	14,500	60,217
	<u> </u>	<u> </u>	<u> </u>
Total resources expended	236,137	14,500	250,637
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	(70,414)	7,500	(62,914)
	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF FUNDS			
Total funds brought forward	183,681	-	183,681
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	113,268	7,500	120,767

12. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2024 and 31 March 2025	<u>5,779</u>
DEPRECIATION	
At 1 April 2024	5,578
Charge for year	<u>201</u>
At 31 March 2025	<u>5,779</u>
NET BOOK VALUE	
At 31 March 2025	<u> </u>
At 31 March 2024	<u>201</u>

Their Future Today

Notes to the Financial Statements - continued or the Year Ended 31 March 2025

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Gift Aid debtor	20,000	9,700
Prepayments	<u>446</u>	<u>422</u>
	<u>20,446</u>	<u>10,122</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals	1,000	750
PAYE liability	3,021	2,618
Pension liability	<u>1,176</u>	<u>1,176</u>
	<u>5,197</u>	<u>4,544</u>

15. RELATED PARTY DISCLOSURES

During the year remuneration was paid in the normal course of business to Lynn Stanier (CEO) and Joel Stanier (General Manager) of £75,000 (2024: £74,167) in aggregate. This has been included in the related party disclosures note by virtue of the fact that one trustee, Ryan Stanier, is the son and brother of these individuals respectively. Ryan Stanier does not participate or vote on salary decisions which are decided and approved by the independent trustees.

Stanaker Ltd, a company with a director related to a trustee (Ryan Stanier), provides health insurance services at market rate. During the year payments for services were made to Stanaker Ltd totalling £3,679 (2024: £1,404).

Their Future Today

Notes to the Financial Statements - continued or the Year Ended 31 March 2025

16. MOVEMENT IN FUNDS

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers between funds £	At 31 March 2025 £
Unrestricted funds					
General reserves	38,267	172,451	(186,115)	(18,000)	6,603
General reserves – 6-months' running costs *	35,000	-	-	18,000	53,000
Designated fund – Alternative Foster Care Training	40,000	-	-	-	40,000
Total unrestricted funds	<u>113,267</u>	<u>172,451</u>	<u>(186,115)</u>	<u>-</u>	<u>99,603</u>
Restricted funds					
Pre-school grant	7,500	30,000	(20,000)	-	17,500
Alternative Family Care grants	-	28,717	(9,175)	-	19,542
Feeding the Future	-	13,470	(13,470)	-	-
Womens Development Centre	-	2,661	(2,661)	-	-
Heartbeat Centre	-	950	(950)	-	-
Total restricted funds	<u>7,500</u>	<u>75,798</u>	<u>(46,256)</u>	<u>-</u>	<u>37,042</u>
Total funds	<u>120,767</u>	<u>248,249</u>	<u>(232,371)</u>	<u>-</u>	<u>136,645</u>

* In previous years 3-months' running costs have been included as a reserve but this has been changed to 6-months' running costs in the current year to comply with the official reserves policy of the charity.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds £	Designated Funds £	General Reserves £	Total Funds £
Fund balances at 31.03.25 represented by:				
Current assets	37,042	40,000	64,800	141,842
Current liabilities	-	-	(5,197)	(5,197)
	<u>37,042</u>	<u>40,000</u>	<u>59,603</u>	<u>136,645</u>

Their Future Today

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME		
Donations and legacies		
Unrestricted donations	46,779	56,551
Restricted donations	17,081	18,620
Unrestricted grants received	8,225	-
Restricted grants received	58,717	22,000
Gift Aid income	12,099	10,962
Fundraising events	41,108	3,200
Gifts in Kind	<u>59,952</u>	<u>71,288</u>
	243,961	182,621
Charitable activities		
Event ticket sales	3,042	3,839
Investment income		
Interest received	<u>1,246</u>	<u>1,263</u>
Total incoming resources	248,249	187,723
EXPENDITURE		
Costs of raising funds		
Fundraising costs & events	12,254	15,093
Wages	7,250	12,250
Social security	111	192
Pensions	<u>181</u>	<u>302</u>
Total costs of raising funds	19,796	27,837
Costs of charitable activities		
Grants sent to Sri Lanka	50,789	60,217
Alternative care specialists	45,700	66,400
Sri Lanka direct costs	10,161	1,590
Sri Lanka travel	12,230	8,879
Wages	67,750	61,917
Social security	1,547	849
Pensions	1,695	1,549
Subcontractors	600	3,045
UK travel	536	194
Bank charges	872	115
Training costs	-	303
Insurance	4,302	3,732
Subscriptions	3,411	3,627
Telephone	1,702	1,647
Office rent & utilities	6,036	5,330
Office expenses	2,052	723
Trustee meeting expenses	124	389
Bookkeeping & accountancy	2,617	1,253
Independent examiner's fee current year	1,000	750
Independent examiner's fee previous year	225	90
Depreciation	<u>201</u>	<u>201</u>
Total costs of charitable activities	212,575	222,800
Total resources expended	<u>232,371</u>	<u>250,637</u>
Net income/(expenditure)	<u><u>15,878</u></u>	<u><u>(62,914)</u></u>

THEIR FUTURE TODAY

England & Wales - Charity number 1136807

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024
for
Their Future Today**

Their Future Today

Contents of the Financial Statements for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 19
Detailed Statement of Financial Activities	20



TRUSTEES' ANNUAL REPORT For the period 1st April 2023 - 31st March 2024

The trustees have the pleasure of submitting the Report and Accounts for the period
1st April 2023 - 31 March 2024.

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Governance

The charity is governed by a board of trustees (listed below). New trustees are appointed by the board in accordance with the trust deed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1136807

Principal address

5 Vicarage Farm
Halliford Road
Sunbury-on-Thames
TW16 6DW

Trustees

S Jackman (Chair)
R J R Stanier
D Gibson (Deputy Chair)
L Lindley (Hon.Treasurer)
T Talukder (Resigned October 2024)
S Amos (appointed 22 June 2022)
M KY Wong (Hon. Secretary) (appointed August 2023)

Charitable Objectives and Activities

Their Future Today (TFT) is committed to the transformative mission of ending child abandonment rooted in poverty and institutionalisation. Our comprehensive and holistic approach targets the grassroots and governmental level, to promote family care in Sri Lanka, support families to prevent abandonment, ensure the education of children to prevent the cycle of poverty and introduce a foster care system so that every child can reclaim their human right to grow up in a

family. From birth to adulthood, we reunite, educate, support and strengthen disadvantaged and forgotten children and families of all faiths.

Our solution-based model to help end the institutionalisation of children consists of a variety of projects such as a preschool to provide low-cost and free early learning intervention and childcare, school books and resource packs to children from poor families; donating income generating supplies or resources to help single mothers and parents support their families; hosts free training sessions in literacy, numeracy, financial management and bag making; trains local and national childcare services in alternative family and foster care.

TFT advocates that 'Children Belong in Loving Families, Not Orphanages' and campaigns to raise awareness of the long-term emotional and physical harm caused, not as a gesture of charity, but an act of human justice which says that every child matters and deserves to be loved and educated in a family setting.

Through specific development projects to support people's needs, TFT aims to directly provide the knowledge, resources and tools to improve conditions in orphanages, prevent abandonment, strengthen families and bring about sustainable change in the community and nationally.

As Sri Lanka continues to grapple with significant challenges related to poverty, food insecurity, and the need for humanitarian support in 2024, exacerbated by the aftereffects of the 2022 economic crisis and COVID-19, we aim to address a few of these challenges with our limited resources.

To outline the severity of these challenges, we've included some recent stats below:

2.4 million people in Sri Lanka remain food insecure, struggling to access affordable and nutritious food due to high prices and limited availability.

(Source:<https://www.unocha.org/publications/report/sri-lanka/sri-lanka-multi-dimensional-crisis-humanitarian-needs-and-priorities-hnp-response-overview-9-jun-2022-31-mar-2023>)

Nearly half of children under five suffer from stunting, wasting, or being underweight.

(Source: <https://www.unicef.org/srilanka/reports>.)

The World Food Programme reported this year nearly one-third of children under 5 are malnourished. Meanwhile, over 40 per cent of women aged 18-60 are overweight or obese, due to poor dietary diversity and lack of access to nutritious food.

(Source: <https://www.wfp.org/countries/sri-lanka>)

According to the Global Nutrition Report, this situation has led to a significant increase in malnutrition rates among children under five, with 17.3% affected by stunting and 15.1% by wasting, both higher than regional averages.

(Source:<https://globalnutritionreport.org/resources/nutrition-profiles/asia/southern-asia/sri-lanka/#overview>)

TFT's five main objectives over the next 3 years are:

1. To bring and keep families together

Enabling families to develop sustainable livelihoods is an increasingly critical priority for Their Future Today (aligned with Sustainable Development Goals (SDGs) 1, 2, and 8), particularly as food insecurity continues to affect vulnerable communities in Sri Lanka.

We believe that empowering families to take control of their own future not only transforms their children's lives but also boosts their confidence and self-esteem. However, in cases where parents are unable to work due to poor health or disability, we recognise that financial support is essential to keeping families together and to prevent child abandonment.

In addition to these efforts, the TFT Heartbeat Centre in Colombo continues its vital work in partnership with the Sri Lankan NGO 'Sisters at Law'. Together, we provide a helpline and pro-bono legal services, as well as safe shelter and support for up to six abused women and children. This collaboration keeps mothers and children together and out of orphanages by promoting family-based solutions. It also strengthens community systems through alternative family and foster care training, while offering legal education to junior lawyers and police officers to ensure sustainable change. Amid the growing crisis, these combined efforts are essential to building resilience and providing hope for the future.

2. To train decision-makers and communities

On a national level, our community projects directly feed into and help design our training programme and influence work with the Sri Lankan government. We work with the National Childcare and Probation Services and the Sri Lankan judiciary to encourage a significant step-change to prevent the institutionalisation of children and promote alternative models of care provision (SDG 16). We also provide an evidence base to shortcomings in current care provision and the national legal system, which currently fail to protect vulnerable young people in care, contrary to international standards, thus helping to strengthen justice institutions. Working in partnership (SDG 17) is key to reducing the high rate of institutionalisation of children, and to implement mechanisms to expand and stimulate the reintegration of children into their families.

In 2025, TFT plans to continue working with civil society, local government and other influential organisations to translate global policy intentions and commitments into action by spearheading one of the first foster care pilot programmes in Sri Lanka, with help from our global partners, International Foster Care Organisation, USA and Centre of Excellence in Alternative Care, India.

3. To educate the next generation

TFT believes that education is one of the most powerful ways to lift children out of poverty, reduce inequalities, provide protection from exploitation/abuse and offer improved opportunities for a better future.

As we continue to encourage education through our preschool, book-giving, classroom refurbishments, early learning English activity rooms, donations of resources to schools and school meals, we can provide children with the skills and knowledge to secure better employment opportunities, which can improve their economic situation and ability to provide for their families (SDG 1, 2, 3 & 4). When parents have the financial means to support their families, they are significantly less likely to abandon their children, as poverty remains one of the most significant drivers of child abandonment worldwide.

Additionally, education can also help to promote awareness and understanding of the negative impact of institutional care on children and encourage families to seek alternative care options, such as foster care or kinship care.

4. To improve current levels of pastoral care in institutions

While advocating to end institutionalisation, and promoting family care alternatives, it is essential to give children in orphanages the care and love they need and the dignity they deserve for healthy brain, mental and emotional development, which will ensure more successful reintegration into families, ability to concentrate academically and form future long term relationships.

We do this in a variety of ways, such as, ensuring regular physical contact with the children, having dedicated and trained housemothers for each child, stimulating the children through play and ensuring quality preschool education (SDG 3, 4 & 16)

5. To bring about systemic change for women and children

In many cases, females are deprived of equal access to jobs, even when they are not well-paid or of high status. According to a World Bank data report, the unemployment rate for women in Sri Lanka was 9.95 % in 2023, nearly double that of males.

(Source: https://www.theglobaleconomy.com/Sri-Lanka/Female_unemployment/)

Gender-based violence is also a significant issue in Sri Lanka. A survey by the Department of Census and Statistics showed that 24.9% of women in Sri Lanka had experienced physical or sexual violence by a partner or non-partner. Two in every five women (39.8%) have suffered physical, sexual, emotional, and/or economic violence and/or controlling behaviours by a partner.

(Source: <https://srilanka.unfpa.org/en/publications/fast-facts-womens-wellbeing-survey-2019>)

In addition, there is a high rate of sexual harassment, with 85% of women reporting experiencing sexual harassment in public spaces. The issue is also exacerbated by a lack of access to justice for survivors and a culture that often blames victims and minimises the severity of the abuse.

We are working to combat this by:

- Promoting education and job opportunities for women to improve their economic status (SDG 1, 4 & 5)
- Using advocacy to end gender-based violence and discrimination (SDG 5)
- Supporting and amplifying the voices and work of local women lead organisations and activists (SDG 5)
- Working with women to provide legal support and to find solutions when experiencing abuse of any kind through our Heartbeat Centre hotline (SDG 16)
- Providing temporary safe shelter, empowerment and education to abused women, teenage girls and care leavers to keep them out of institutions, and criminal remand homes and prepare them for the outside world

Achievements and Performance

These achievements are implemented at remarkable value through a small team of UK staff and volunteers who multi-task with multiple skill sets, including Marketing, Fundraising, Event Management, Programme oversight, including Monitoring and Evaluation of projects. Through these efforts and successful partnership work, TFT has shown that our innovative approach realises the capacity to deliver positive outcomes for the children and families we assist.

In 2023/24 TFT continues to deliver fast, quality and impactful programmes that make a real difference in the lives of the children, adults and communities we work to help. We are proud to deliver diverse projects across Sri Lanka that respond in tailored ways to the needs of children and their families. We do not operate a one-size-fits-all approach to programme design and implementation. Instead, we work closely with local people and specialist partners to develop robust education, health, livelihoods and child rights projects that meet local needs and develop individual, family and community capacity.

Highlights of the Charity's achievements over the past year include:

Throughout 2023 and into 2024, Their Future Today (TFT) has continued to make significant strides in supporting vulnerable families and children in Sri Lanka, all made possible by the unwavering support of our donors and advocates.

Bring and keep families together (Objective 1)

We organised our first bag making income generation training for over 20 single mothers to aid their sewing skills, helping them create more sought-after items such as bags. Thanks to donors here in the UK, we matched over 300 pairs of glasses with community members.



Mother with a donated sewing machine to help keep her family together



Bag-making training for over 20 women to improve their skills in sewing



Over 300 pairs of glasses were donated by our supporters and matched to local people in the Southern Province

Piyumi is now 19 years old. Like many children who are deprived of love and nurturing in the most important first five years of their lives, communication and studying has been challenging. She was the first TFT child to be reunited with her family. Piyumi continues to build confidence and now works at our preschool as a classroom assistant. When we shared the TFT story with her in 2019, she said, 'I am surprised and very happy. I believe every child deserves someone to love them. My life truly began only on the day I went home to the house TFT built for my mother, brother and I, when I was five years old. I don't want to remember what happened before.

'I just wish every child could live with their family like me,' has become the mantra for TFT.

Baby Bini*, was the first baby to be adopted from Ruhunu orphanage since before the pandemic, which is entirely thanks to Mr Percy's perseverance and excellent relationships with the local commissioner and childcare services.



Piyumi at Mercury Holidays TFT International Preschool



Baby Bini*



Women and Children at WDC in Kandy

51 women (50 in 2023) and children affected by gender-based violence at the Women's Development Centre in Kandy were given shelter and free education.

Computers were also donated to benefit 40 children in a village school and a community centre for 20 young people in Kirimatiya for the first time.

On Mother's Day we celebrated a very special 'mum.' Foster mother Ranya is selflessly transforming the life of Amaya, a Heartbeat Centre girl who has been with us for four years. Amaya has suffered deep trauma for her entire life and until recently, had never experienced a mother's love or lived in a family home.

Thanks to Ranya, Amaya celebrated her birthday for the first time as part of a family, made a dress, helped to bake a birthday cake, and is working out her life and career aspirations thanks to the support and qualifications she achieved at the Heartbeat Centre.



Ranya and Amaya*



Sewing Machine to support the family



The new family together

Amaya is now slowly feeling warm happiness through a new sense of belonging. She sent her thanks to TFT supporters for a family she dreamed of but never thought she could have.

Training decision-makers and communities (Objective 2)

TFT collaborated with specialist partners to deliver training workshops on alternative family and foster care, targeting various stakeholders.

Highlights include:

- A two-day workshop for 40 senior National Probation Officers.
- One-day workshops:
 - 20 junior lawyers
 - 50 Non Government Organisation/Civil Society Organisation representatives
 - 25 women entrepreneurs from Women in Management, Colombo.

The workshops, guided by international child protection experts Professor Myrna McNitt and Dr. Vasundhra Om Prem, Centre of Excellence Alternative Care India, received overwhelmingly positive feedback. Participants discussed their concerns and developed foster care strategies, with 100% expressing interest in piloting the programme.



Alternative Family Care Training with orphanage managers and staff, NGO's, CSO's



Alternative Family Care Training with Women in Management



Alternative Family Care Training with National Childcare Probation officers and social workers.

Key engagements included discussions with Southern Province Commissioner Rasika Dissanayake and Ministry Secretary Yamuna Perera, who agreed foster care should be included under UNICEF-funded family care initiatives. This agreement utilised clause 38e ('Fit Persons') of the UNCRC, eliminating the need for a separate Foster Care Act.

In early 2024, partnerships with UNICEF's Chief of Child Protection were strengthened, followed by further collaboration with successors to explore expanded funding. Additionally, Lynn Stanier met with the Minister for Foreign Affairs, Rt. Hon. Ali Sabry, to discuss the current state of orphanages and foster care legislation, and was invited to meet HRH Princess Anne at the British High Commission by His Excellency Andrew Patrick, British High Commissioner to Sri Lanka to discuss the work of Their Future Today.



CEO & Founder Lynn Stanier meeting HRH Princess Anne at the British High Commission



Meeting with Minister for Foreign Affairs, Rt. Hon. Ali Sabry



Meeting with UNICEF and the President's Child Protection team

Ensuring the education of the next generation (Objective 3)

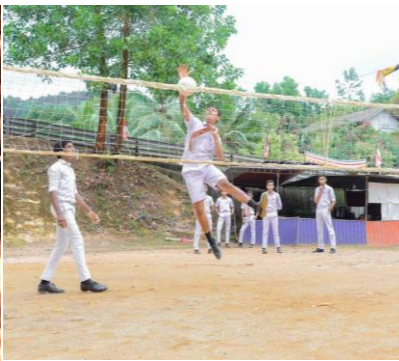
With there being an ongoing need to alleviate costs for poor families, we continued to distribute school books, uniforms and bags to 3,000+ children (3,000+ in 2023) to ensure children had all the necessary means to attend and participate in school, including a few volleyballs to encourage physical activities and improved health.

52 families (54 in 2023) joyfully saw their wishes fulfilled as they embraced learning English with their children at Mercury Holidays - TFT International Preschool, witnessing their education flourish and ensuring their safety while working, which minimised the risk of abandonment.

Six school leavers proudly won scholarships to private schools.



Mercury Holidays TFT International Preschool



Fuelled by daily school meals children became the champions they knew they could be, and conquered a zonal competition!



School book giving with our Country Director, Percy Gunarathna

On July 26, 2023, TFT continued to address the critical situation faced by 4.3 million school children in Sri Lanka, of whom only 1.1 million received meals amid an ongoing economic crisis. Thanks to donor support, TFT ensured that 308 malnourished children (305 in 2023) benefited from over 30,000 school meals, improving their health and attendance in two schools.

A successful first of its kind agricultural crop and nutrition awareness training has been provided to 103 teachers, parents and students in a vulnerable area to improve the ongoing health of children and create sustainability to feed those in need going forward. A seedling nursery was established, and steps taken to produce organic fertilisers. The land was prepared and egg plant, chilli, long bean, okra, winged bean, bitter gourd, ridge gourd and tomato plants were planted.



Nutritional awareness training



School meals programme



Crop and agriculture training and nursery set up

<https://www.youtube.com/watch?v=LwwHJcOuPq8>

With this knowledge parents have also been inspired to start their own crop cultivation in their gardens to increase their income and improve their families' health through better nutrition.

System change for women and children (Objective 5)

In April 2023, TFT won the Bronze People's Choice Award at the Charity Film Awards for our budget-free film promoting alternative family and foster care, reaching an audience of over 35 million. Our advocacy efforts gained momentum as we engaged UK government officials to highlight the humanitarian crisis in Sri Lanka. <https://youtu.be/q-2ac0o-8JU?si=TpwWpF29OStchLOB>



On International Women's Day, Marini De Livera was presented with the National Woman of Courage Award for her remarkable work at the Heartbeat Centre and outstanding service in providing pro bono legal services to give justice to women without rights, presented by President Ranil Wickremesinghe. Our work with Marini has been pivotal in transforming lives by empowering, protecting and educating women and girl survivors of violence.

Nimmu Kumari, a prominent care leaver, highlighted the urgent need for foster care at the international BICON Alternative Family Care Conference, advocating against the institutionalisation of children.



TFT's National Advocacy Manager Nimmu and CEO Lynn Stanier at the BICON conference in Nepal



Marini De Livera receiving the National Woman of Courage Award



The Heartbeat Centre Girls

Through appearances on popular TV shows and national newspapers, Nimmu Kumari has emerged as a prominent advocate for care leavers, reaching an audience of over 3 million people. Her work has highlighted children's struggles in institutionalised care, emphasising the urgent need for family-based care solutions in Sri Lanka.

As we reflect on these achievements, we are deeply grateful for the support from our trustees, volunteers, and donors. Together, we are making a profound difference in the lives of Sri Lanka's most vulnerable children and families. Your continued support is essential in driving our mission forward and ensuring that every child has the loving family environment they deserve.

Public Benefit

The charity trustees 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.

Financial Review

Total income for the year was £187,723 (2023 - £223,312). The main source of income was donations received £182,621 (2023 - £212,482).

Total expenditure for the year was £250,637 (2023 - £235,688). The main areas of expenditure were grants payable to Sri Lanka £60,217 (2023 - £85,269) and UK staff costs £77,059 (2023 - £76,767) of which £64,315 (2023 - £62,722) was on charitable activities.

Expenditure exceeded income during the year due to designated funds brought forward from the previous year being spent in this accounting period.

At the end of the year the charity held unrestricted reserves of £113,267 (2023 - £183,681). It should be noted that apart from holding £51,000 in reserves, most of these funds are already designated to existing project work.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)", and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue operating.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by order of the Board of Trustees on

..... and signed on its behalf by:

.....
S Jackman – Chair of Trustees

Independent Examiner's Report to the Trustees of Their Future Today

Independent examiner's report to the trustees of Their Future Today

I report to the charity trustees on my examination of the accounts of Their Future Today for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

L M Howson MAAT

Finasure Ltd, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

Date:

Their Future Today

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	160,621	22,000	182,621	212,482
Charitable activities	3	3,839	-	3,839	10,031
Investment income	4	1,263	-	1,263	299
Other income		-	-	-	500
Total incoming resources		165,723	22,000	187,723	223,312
EXPENDITURE ON					
Raising funds					
Raising donations	5	27,837	-	27,837	51,659
Charitable activities					
Assistance with Sri Lankan activities	6	208,300	14,500	222,800	184,029
Total resources expended		236,137	14,500	250,637	235,688
NET INCOME/(EXPENDITURE)		(70,414)	7,500	(62,914)	(12,376)
Transfers between funds		-	-	-	-
Net movement in funds		(70,414)	7,500	(62,914)	(12,376)
RECONCILIATION OF FUNDS					
Total funds brought forward		183,681	-	183,681	196,057
TOTAL FUNDS CARRIED FORWARD		<u>113,267</u>	<u>7,500</u>	<u>120,767</u>	<u>183,681</u>

Their Future Today

Balance Sheet 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	201	-	201	402
CURRENT ASSETS					
Debtors	12	10,122	-	10,122	10,772
Cash at bank		<u>107,488</u>	<u>7,500</u>	<u>114,988</u>	<u>175,667</u>
Total Current Assets		117,610	7,500	125,110	186,439
CREDITORS					
Amounts falling due within one year	13	(4,544)	-	(4,544)	(3,160)
NET CURRENT ASSETS					
		<u>113,066</u>	<u>7,500</u>	<u>120,566</u>	<u>183,279</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		113,267	7,500	120,767	183,681
NET ASSETS					
		<u>113,267</u>	<u>7,500</u>	<u>120,767</u>	<u>183,681</u>
RESERVES					
Unrestricted funds:	15				
General reserves				73,267	143,681
Designated fund – Alternative Foster Care Training				40,000	40,000
Restricted funds:					
Pre-school grant fund				7,500	-
TOTAL FUNDS					
				<u>120,767</u>	<u>183,681</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
S Jackman – Chair of Trustees

Their Future Today

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind for services provided are recognised at the time they are provided and are calculated at market value using the charge-out rates the donor would normally charge for their services.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure still required to be incurred in respect of grants received are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% on reducing balance (consistent with 2023).

Taxation

The charity is exempt from tax on its charitable activities.

Reserves

Our reserves policy is currently set to keep unrestricted reserves of at least three months' running (operational) costs. This would enable core activities to continue for three months should the charity need to wind up operations completely, or should an unforeseen, significant or temporary shortfall in income and/or cash flow occur. This is based on the assumption that three months would be enough time for an emergency fundraising campaign to be undertaken to enable the charity to raise the funds needed to continue operating. Three months' running costs would equate to approximately £51,000 (2023: £35,000) and the actual general reserves were £183,681 at 31 March 2024 (2023: £196,057).

Some of reserves is held as designated reserves due to current inflation costs and costs of living in the UK. TFT Trustees are committed to reducing the high level of reserves which were a direct impact of the Covid pandemic and not being able to operate and deliver some of the TFT vocational training and advocacy programmes, which are scheduled to be reinstated in 2024.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Their Future Today

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Unrestricted donations	56,551	83,722
Restricted donations	18,620	6,055
Gift Aid income	10,962	8,431
Grants received	22,000	43,980
Fundraising events	3,200	40,616
Gifts in Kind	<u>71,288</u>	<u>29,678</u>
	<u>182,621</u>	<u>212,482</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Event ticket sales	<u>3,839</u>	<u>10,031</u>

4. INVESTMENT INCOME

All investment income is interest receivable on cash at bank. More cash funds were invested in high-interest savings accounts in 2024 leading to an increase in investment income compared to 2023.

5. COSTS OF RAISING FUNDS

	2024	2023
	£	£
Staff costs (note 9)	12,744	14,045
Fundraising events	7,819	21,943
Consultancy	5,199	2,888
Marketing & promotion	786	8,900
Other costs	<u>1,289</u>	<u>3,883</u>
	<u>27,837</u>	<u>51,659</u>

6. COSTS OF CHARITABLE ACTIVITIES

	Direct Costs (see note 7)	Grant funding of activities	Total 2024	Total 2023
	£	£	£	£
	<u>162,583</u>	<u>60,217</u>	<u>222,800</u>	<u>184,029</u>

Their Future Today

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs (note 9)	64,315	62,722
Subcontractors	3,045	-
Alternative care specialists	66,400	3,618
Sri Lanka direct costs	10,469	17,486
Support costs	<u>18,354</u>	<u>14,674</u>
	<u>162,583</u>	<u>98,500</u>

The material increase in spending on alternative care specialists is due to an increase in professional volunteers' hours gifted in 2024 compared to 2023. As such, this is not a cash outflow.

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024, nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024, nor for the year ended 31 March 2023.

9. STAFF COSTS

Staff costs for the year analysed by department were as follows:

	Raising funds	Charitable activities	Total 2024	Total 2023
	£	£	£	£
Wages	12,250	61,917	74,167	72,554
Social security	192	849	1,041	2,609
Pensions	<u>302</u>	<u>1,549</u>	<u>1,851</u>	<u>1,604</u>
	<u>12,744</u>	<u>64,315</u>	<u>77,059</u>	<u>76,767</u>

The average number of employees during the year was two, both of whom were full-time (2024: two full-time).

No employees received emoluments in excess of £60,000 (consistent with 2023).

Their Future Today

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds 2023 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	168,502	43,980	212,482
Charitable activities	10,031	-	10,031
Other income	500	-	500
Investment income	<u>299</u>	<u>-</u>	<u>299</u>
Total incoming resources	179,332	43,980	223,312
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	51,659	-	51,659
Charitable activities			
Assistance with Sri Lankan activities	140,049	43,980	184,029
	<u> </u>	<u> </u>	<u> </u>
Total resources expended	191,708	43,980	235,688
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	(12,376)	-	(12,376)
	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF FUNDS			
Total funds brought forward	196,057	-	196,057
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	183,681	-	183,681

11. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2023 and 31 March 2024	<u>5,779</u>
DEPRECIATION	
At 1 April 2023	5,377
Charge for year	<u>201</u>
At 31 March 2024	<u>5,578</u>
NET BOOK VALUE	
At 31 March 2024	<u>201</u>
At 31 March 2023	<u>402</u>

Their Future Today

Notes to the Financial Statements - continued or the Year Ended 31 March 2024

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Gift Aid debtor	9,700	10,373
Prepayments	<u>422</u>	<u>399</u>
	<u>10,122</u>	<u>10,772</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals	750	630
PAYE liability	2,618	2,147
Pension liability	<u>1,176</u>	<u>383</u>
	<u>4,544</u>	<u>3,160</u>

14. RELATED PARTY DISCLOSURES

During the year remuneration was paid in the normal course of business to Lynn Stanier (CEO) and Joel Stanier (General Manager) of £74,167 (2023: £72,554) in aggregate. This has been included in the related party disclosures note by virtue of the fact that one trustee, Ryan Stanier, is the son and brother of these individuals respectively. Ryan Stanier does not participate or vote on salary decisions which are decided and approved by the independent trustees.

Twirltour Travel Ltd, a company owned by Richard Stanier (father of one trustee, Ryan Stanier), provides travel services at market rate related to staff programme charitable visits to Sri Lanka. During the year payments for services were made to Twirltour Travel Ltd totalling £1,742 (2023: £3,961).

Stanaker Ltd, a company with a director related to a trustee (Ryan Stanier), provides health insurance services at market rate. During the year payments for services were made to Stanaker Ltd totalling £1,404 (2023: nil).

Their Future Today

Notes to the Financial Statements - continued or the Year Ended 31 March 2024

15. MOVEMENT IN FUNDS

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers between funds £	At 31 March 2024 £
Unrestricted funds					
General reserves	143,681	165,723	(236,137)	-	73,267
Designated fund – Alternative Foster Care Training	40,000	-	-	-	40,000
Total unrestricted funds	<u>183,681</u>	<u>165,723</u>	<u>(236,137)</u>	<u>-</u>	<u>113,267</u>
Restricted funds					
Pre-school grant	-	22,000	(14,500)	-	7,500
Total funds	<u>183,681</u>	<u>187,723</u>	<u>(250,637)</u>	<u>-</u>	<u>120,767</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds £	Designated Funds £	General Reserves £	Total Funds £
Fund balances at 31.03.24 represented by:				
Tangible fixed assets	-	-	201	201
Current assets	7,500	40,000	77,610	125,110
Current liabilities	-	-	(4,544)	(4,544)
	<u>7,500</u>	<u>40,000</u>	<u>73,267</u>	<u>120,767</u>

Their Future Today

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME		
Donations and legacies		
Donations	75,171	89,777
Gift Aid income	10,962	8,431
Grants received	22,000	43,980
Fundraising events	3,200	40,616
Gifts in Kind	<u>71,288</u>	<u>29,678</u>
	182,621	212,482
Charitable activities		
Event ticket sales	3,839	10,031
Investment income		
Interest received	1,263	299
Other income		
Insurance claim	<u>-</u>	<u>500</u>
Total incoming resources	187,723	223,312
EXPENDITURE		
Costs of raising funds		
Wages	12,250	13,266
Social security	192	470
Pensions	302	309
Fundraising costs & events	<u>15,093</u>	<u>37,614</u>
	27,837	51,659
Costs of charitable activities		
Wages	61,917	59,288
Social security	849	2,139
Pensions	1,549	1,295
Subcontractors	3,045	-
Alternative care specialists	66,400	3,618
Sri Lanka charitable programmes	60,217	85,269
Sri Lanka direct costs	1,590	15,360
Sri Lanka travel	8,879	2,126
Grants payable – UK	-	260
UK travel	194	220
Bank charges	115	468
Training costs	303	2,848
Insurance	3,732	2,073
Subscriptions	3,627	481
Telephone	1,647	1,060
Office rent & utilities	5,330	5,101
Office expenses	723	789
Trustee meeting expenses	389	-
Bookkeeping & accountancy	1,253	803
Independent examiner's fee current year	750	630
Independent examiner's fee previous year	90	-
Depreciation	<u>201</u>	<u>201</u>
	222,800	184,029
Total resources expended	<u>250,637</u>	<u>235,688</u>
Net income/(expenditure)	<u>(62,914)</u>	<u>(12,376)</u>

THEIR FUTURE TODAY

England & Wales - Charity number 1136807

Accounts

Report of the Trustees and Financial Statements for the Year Ended 31 March 2023

Their Future Today

REGISTERED CHARITY NUMBER: 1136807



Contents

STRUCTURE, GOVERNANCE AND MANAGEMENT.....	3
REFERENCE AND ADMINISTRATIVE DETAILS	3
Charitable Objectives and Activities.....	3
Achievements and Performance	6
Public Benefit.....	9
Financial Review.....	9
STATEMENT OF TRUSTEES' RESPONSIBILITIES	10
Independent Examiner's Report to the Trustees of Their Future Today.....	11
Statement of Financial Activities for the Year Ended 31 March 2023.....	12
Balance Sheet 31 March 2023.....	13
Notes to the Financial Statements for the Year Ended 31 March 2023.....	14
Detailed Statement of Financial Activities for the Year Ended 31 March 2023	20

The trustees have the pleasure of submitting the Report and Accounts for the period 1st April 2022 - 31 March 2023.

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Governance

The charity is governed by a board of trustees (listed below). New trustees are appointed by the board in accordance with the trust deed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1136807

Principal address

5 Vicarage Farm
Halliford Road
Sunbury-on-Thames
TW16 6DW

Trustees

S Jackman (Chair)
R J R Stanier
D Gibson (Deputy Chair)
L Lindley (Hon.Treasurer)
T Talukder
S Amos (appointed 22 June 2022)
M KY Wong (Hon. Secretary) (appointed August 2023)

Charitable Objectives and Activities

Their Future Today (TFT) is committed to the transformative mission of ending child abandonment rooted in poverty and institutionalisation. Our comprehensive and holistic approach targets the grassroots level, to promote family care in Sri Lanka, support families to prevent abandonment, ensure the education of children to prevent the cycle of poverty and introduce a foster care system so that every child can reclaim their human right to grow up in a family. From birth to adulthood, we reunite, educate, support and strengthen disadvantaged and forgotten children and families of all faiths.

Our solution-based model to help end the institutionalisation of children consists of a variety of projects such as: a preschool to provide low-cost and free early learning intervention and childcare, school books and resource packs to children from poor families; donating commercial sewing machines to help single mothers work from home to support their families; hosts free training sessions in literacy, numeracy, financial management and bag making; trains local and national childcare services in alternative family and foster care;

TFT advocates that 'Children Belong in Loving Families, Not Orphanages' and campaigns to raise awareness of the long-term emotional and physical harm caused, not as a gesture of charity, but an act of human justice which says that every child matters and deserves to be loved and educated in a family setting.

Through specific development projects to support people's needs, TFT aims to directly provide the knowledge, resources and tools to improve conditions in orphanages, prevent abandonment, strengthen families and bring about sustainable change in the community and nationally.

TFT's five main objectives over the next 3 years are:

1. To bring and keep families together

Enabling families to develop sustainable livelihoods is a growing priority for the charity (SDG1, 2 & 8). We believe that enabling families to take control of their own future has a far-reaching impact not only on their children's lives but on their confidence and self-esteem. In some cases where this is not possible due to the poor health or disability of the parents, we understand that financial support is essential to ensuring the family can stay together.

The TFT Heartbeat Centre in Colombo continues to champion Sri Lanka NGO 'Sisters at Law' to provide a helpline and pro-bono legal services, safe shelter and support for abused women and children, keeps mothers and children together and out of orphanages, as well as alternative family and foster care resources and training, and legal training to junior lawyers and police officers.

A World Bank report in April 2023 reveals that urban and rural poverty in Sri Lanka, are estimated to have tripled and doubled, to respectively 15 and 26 percent in 2022. This rapid increase in food poverty has left many, including historically neglected communities like the Malaiyaha Tamils in the hill country, living in dire conditions, and many more children are at risk of abandonment.

2. To train decision-makers and communities

On a national level, our community projects directly feed into and help design our training programme and influence work with the Sri Lankan government. We work with the National Childcare and Probation Services and the Sri Lankan judiciary to encourage a significant step-change to prevent the institutionalisation of children and promote alternative models of care provision (SDG 16). We also provide an evidence base to shortcomings in current care provision and the national legal system, which currently fail to protect vulnerable young people in care, contrary to international standards, thus helping to strengthen justice institutions. Working in partnership (SDG 17) is key to reducing the high rate of institutionalisation of children, and to implement mechanisms to expand and stimulate the reintegration of children into their families.

In 2024, TFT plans to work with civil society, local government and other influential organisations to translate global policy intentions and commitments into action by spearheading one of the first foster care pilot programmes in Sri Lanka, with help from our global partners, International Foster Care Organisation, USA and Centre of Excellence in Alternative Care, India.

3. To educate the next generation

TFT believes that education is one of the most powerful ways to lift children out of poverty, reduce inequalities, provide protection from exploitation/abuse and offer improved opportunities for a better future.

As we continue to encourage education through our preschool, book-giving, classroom refurbishments, early learning English activity rooms, donations of resources to schools and school meals, we can provide children with the skills and knowledge to secure better employment opportunities, which can improve their economic situation and ability to provide for their families (SDG 1, 2, 3 & 4) When parents can financially support their families, they are less likely to resort to abandoning their children.

Additionally, education can also help to promote awareness and understanding of the negative impact of institutional care on children and encourage families to seek alternative care options, such as foster care or kinship care.

4. To improve current levels of pastoral care in institutions

While advocating to end institutionalisation, and promoting family care alternatives, it is essential to give children in orphanages the care and love they need and the dignity they deserve for healthy brain development, which will ensure more successful reintegration into families, ability to concentrate academically and form future long term relationships.

We do this in a variety of ways, such as, ensuring regular physical contact with the children, having dedicated and trained housemothers for each child, stimulating the children through play and ensuring quality preschool education (SDG 3, 4 & 16)

5. To bring about systemic change for women and children

In many cases, females are deprived of equal access to jobs, even when they are not well paid or of high status. The unemployment rate for women in Sri Lanka was 9.8 % in 2022, which was nearly double that of males, according to a World Bank data report.

Gender-based violence is also a significant issue in Sri Lanka. A survey by the Department of Census and Statistics showed that 24.9 percent of women in Sri Lanka had experienced physical or sexual violence by a partner or non-partner. Two in every five women (39.8 percent) have suffered physical, sexual, emotional, and/or economic violence and/or controlling behaviours by a partner.

In addition, there is a high rate of sexual harassment, with 85% of women reporting experiencing sexual harassment in public spaces. The issue is also exacerbated by a lack of access to justice for survivors and a culture that often blames victims and minimises the severity of the abuse.

We are working to combat this by:

- Promoting education and job opportunities for women to improve their economic status (SDG 1, 4 & 5)
- Using advocacy to end gender-based violence and discrimination (SDG 5)
- Supporting and amplifying the voices and work of local women lead organisations and activists (SDG 5)
- Working with women to provide legal support and to find solutions when experiencing abuse of any kind through our Heartbeat Centre hotline (SDG 16)
- Providing temporary safe shelter, empowerment and education to abused women and teenage girls to keep them out of institutions and criminal remand homes

Achievements and Performance

TFT continues to deliver fast, quality and impactful programmes that make a real difference to the lives of the children, adults and communities we work to help. We are proud to deliver a diverse range of projects across Sri Lanka that respond in tailored ways to the needs of children and their families. We do not operate a one-size-fits-all approach to programme design and implementation - instead, we work closely with local people and specialist partners to develop robust education, health, livelihoods and child rights projects that meet local needs and develop individual, family and community capacity.

Following the COVID-19 pandemic, Sri Lanka suffered one of its worst economic crises since independence in 1948 according to the Guardian's report in 2022. The Humanitarian Action for Children UNICEF report noted around 5.7 million people and nearly half of its children need urgent humanitarian aid. Also, 70% of households report reduced food consumption. Statements from local schools have reported children fainting at school through malnourishment, and are at extremely high risk of trafficking and abandonment into harmful orphanages which TFT has actively worked hard to prevent over the past 18 years.

Highlights of the Charity's achievements over the past year include:

Providing Education



School book giving in Southern Province

3000+ school book packs were sent directly to children in 11 schools in the Southern Province, as part of our aim to encourage and support education by easing the financial burden on families.



Mercury Holidays TFT International Preschool

54 TFT International Preschool children were given vital homeschooling via our dedicated and hardworking teachers at the start of the year. Sponsorship was received from Mercury Holidays for the 8th year and the school was renamed Mercury Holidays - TFT International Preschool.



Feeding the future project at Mandalapura Junior and Thiniyawala School

305 undernourished children who were suffering from malnutrition have received over 45,700 school meals since January as part of our Feed the Future programme, sponsored by Mercury Holidays. As a result, their mental and physical health has improved phenomenally, with 100% attendance, no fainting and a 10% increase in school registrations. With renewed strength, enthusiasm and energy, sporting activities have resumed and the children are determined to become the champions that they know they can be.

Lynn Stanier CEO, reported, "It was an emotional day coming face to face with the harsh reality of such acute poverty, and the thought that any of these polite and respectful children who are so keen to learn could be sent to orphanages which are not fit for purpose and separated from their parents was horrifying, but also comforting to know we are helping to keep them at home where they belong."

With the promise of a school meal, an additional 25 more children have registered at the school, there has been no fainting through malnutrition, and 100% attendance. Grateful thanks to TFT Project Manager Roshan Rajitha for his great research work and for obtaining swift approvals from the Ministry of Education and Public Health to set up the "Feed the Future" project so quickly.

Bringing and keeping families together

The United Nations food agency, World Food Programme (WFP) says one in five children in Sri Lanka is now acutely malnourished.

As part of a health data investigation programme, assessments were carried out at our rural preschool by community health doctors, who identified nutritional deficiencies in all 54 children. 10% were suffering from severe malnutrition.

The doctors gave practical advice to the parents about good nutrition and how to maintain the proper weight for the children's age.

In response, and thanks to our supporters, another 100 emergency food parcels each containing 5kg rice, 2kg dhal, 1kg onion, 10 eggs and hand sanitisers have been distributed to low-income families including lactating and expectant mothers, who simply cannot afford the 400% price rises on many essential items. (Sri Lankan Department of Census and Statistics)



Supporting pregnant mothers



Successful livelihood programme family

Single mother Kalyani, 41 years old, said, "I sewed carpets, but I couldn't earn enough money to provide for my daughter. I received a Juki commercial sewing machine from TFT, and went to bag making training with 25 other single mothers. We learnt new ideas and useful knowledge to start new businesses. I learned how to sew a bag in a simple way and how to operate the machine properly for bag making. During the training I also got to know new friends and received advice and support from them too. Now I can afford to support my daughter, give her nutritious food and pay for her tuition. This is a very good programme."

Transforming the lives of children in orphanages

We are delighted to announce the formal approval of our concept note which proposed the first National Policy for Alternative Care of Children in Sri Lanka. This proposal, initially submitted to President Sirisena in 2017 at the behest of Chandrani Bandara MP, Minister of Women and Child Affairs, and Marini De Livera, Chairperson of the National Childcare Protection Authority, followed their participation in TFT's invitation to the International Foster Care Organisation in Malta in 2017, which was funded by the Peter Cundill Foundation. During this visit, they gained valuable insights into alternative family and foster care approaches, and committed to spearhead this initiative.

The Sri Lankan Cabinet Ministers, during the parliamentary review in 2018, granted approval for the National Policy for Alternative Care of Children in Sri Lanka, which was subsequently written by UNICEF and marks a transformative milestone in child welfare practices within Sri Lanka. A separate foster care policy is now awaiting review.

Over years of advocacy, TFT's influence has also prevented the separation of siblings in orphanages in the Southern Province, fostering crucial bonds, and also campaigned for consent for teenage mothers in institutions to visit their babies.

Despite economic challenges, our team addressed the rising cost and scarcity of milk powder by sourcing and donating 50+ boxes of Nan 2 to Ruhunu Orphanage in January 2023. Additionally, TFT Housemothers received food parcels, and vegetables were planted on the premises to support both the children and staff.

The TFT Bakery in Senehasa Girls Home continued to benefit 100 abused girls who were isolated in the institution and provided an alternative space to make cakes and have fun, which helped to improve their mental health and provided an important life skill. 10 girls were accepted in a local vocational training centre to continue developing their baking skills, with potential opportunity to gain qualifications and employment.

Vocational sewing, embroidery and computer training teachers employed by TFT were not allowed into the girl's institution during COVID-19 and the economic crisis. We were pleased to see that the government employed vocational training teachers to continue these important and impactful programmes.

Heartbeat Resource Centre and Shelter

Over 3300 helpline calls were received at the Heartbeat Centre this year from desperate mothers of children in orphanages who were suffering abuse and abused women and young girls who needed advice, support and protection. Approximately 15 calls per day reported cases of domestic violence, sexual abuse, selling of child brides, child trafficking, child sex slavery, and prostitution of children in orphanages.

TFT provides advocacy and vital support to signpost these women and girls to resources and a place of safety.

In 2022/23, 12 women and girls and two babies received shelter, protection and tutoring to achieve their dreams of becoming lawyers, teachers, and a hairdresser.

Public Benefit

The charity trustees 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.

Financial Review

Total income for the year was £223,312 (2022 - £215,120). The main source of income was donations received £160,071 (2022 - £179,387).

Total expenditure for the year was £235,688 (2022 - £206,276). The main areas of expenditure were grants payable to Sri Lanka £85,269 (2022 - £91,719) and UK staff costs £76,767 (2022 - £61,778) of which £62,722 (2022 - £44,734) was on charitable activities.

At the end of the year the charity held unrestricted reserves of £183,681 (2022 - £196,057). It should be noted that apart from holding £59,000 in reserves, most of these funds are already designated to existing project work.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)", and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue operating.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by order of the Board of Trustees on

..... and signed on its behalf by:

.....

S Jackman – Chair of Trustees

Independent Examiner's Report to the Trustees of Their Future Today

Independent examiner's report to the trustees of Their Future Today

I report to the charity trustees on my examination of the accounts of Their Future Today (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

L M Howson MAAT

Finansure Ltd, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

Date:

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total Funds £	2022 Total Funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	168,502	43,980	212,482	215,070
Charitable activities	3	10,031	-	10,031	-
Investment income		299	-	299	50
Other income		500	-	500	-
<i>total</i>		179,332	43,980	223,312	215,120
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		51,659		51,659	28,083
Charitable activities					
Assistance with Sri Lankan activities	4	140,049	43,980	184,029	178,193
<i>total</i>		191,708	43,980	235,688	206,276
NET INCOME/(EXPENDITURE)					
Transfers between funds		-	-	-	-
Net movement in funds		(12,376)	-	(12,376)	8,844
RECONCILIATION FUNDS					
Total funds brought forward		196,057	-	196,057	187,213
<i>total funds carried forward</i>		183,681	-	183,681	196,057

Balance Sheet 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total Funds £	2022 Total Funds £
FIXED ASSETS					
Tangible assets	9	402	-	402	603
CURRENT ASSETS					
Debtors	10	10,722	-	10,772	4,181
Cash at bank		175,667	-	175,667	195,331
<i>total</i>		186,439	-	186,439	199,512
CREDITORS					
Amounts falling due within one year	11	(3,160)	-	(3,160)	(4,058)
NET CURRENT ASSETS		183,279	-	183,279	195,454
TOTAL ASSETS LESS CURRENT LIABILITIES		183,681	-	183,681	196,057
NET ASSETS		183,681	-	183,681	196,057

RESERVES	Notes	Unrestricted funds £	Restricted funds £	2023 Total Funds £	2022 Total Funds £
Unrestricted funds	13				
General reserves				143,681	156,057
Designated fund – Alternative Foster Care Training				40,000	40,000
<i>total funds</i>				183,681	196,057

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
S Jackman – Chair of Trustees

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind for services provided are recognised at the time they are provided and are calculated at market value using the charge-out rates the donor would normally charge for their services.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure still required to be incurred in respect of grants received are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment 25% on reducing balance (consistent with 2022).

Taxation

The charity is exempt from tax on its charitable activities.

Reserves

Our reserves policy is currently set to keep unrestricted reserves of at least three months' running (operational) costs. This would enable core activities to continue for three months should the charity need to wind up operations completely, or should an unforeseen, significant or temporary shortfall in income and/or cash flow occur. This is based on the assumption that three months would be enough time for an emergency fundraising campaign to be undertaken to enable the charity to raise the funds needed to continue operating. Three months' running costs would equate to approximately £59,000 (2022: £52,000) and the actual general reserves were £183,681 at 31 March 2023 (2022: £196,057).

Some of reserves is held as designated reserves due to current inflation costs and costs of living in the UK. TFT Trustees are committed to reducing the high level of reserves which were a direct impact of the Covid pandemic and not being able to operate and deliver some of the TFT vocational training and advocacy programmes, which are scheduled to be reinstated in 2023.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2023 £	2022 £
Donations	89,777	146,966
Gift Aid income	8,431	2,558
Grants received	43,980	26,875
Fundraising events	40,616	-
Gifts in Kind	29,678	32,421
Furlough claim	-	6,250
	212,482	215,070

3. INCOME FROM CHARITABLE ACTIVITIES

	2023 £	2022 £
Event ticket sales	10,031	

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Grant funding of activities £	Total 2023 £	Total 2022 £
	98,500	85,529	184,029	178,193

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs (note 7)	62,722	46,333
Alternative care specialists	3,618	17,267
Sri Lanka direct costs	17,486	9,258
Support costs	14,674	13,616
	98,500	86,474

The increase in staff costs in note 5 is partly due to staff time increasing on charitable activities and decreasing on raising funds.

The decrease in spending on alternative care specialists is due to a decrease in professional volunteers' hours gifted in 2023 compared to 2022.

The increase in Sri Lanka direct costs was due to more time being gifted by a volunteer in 2023 compared to 2022.

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023, nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023, nor for the year ended 31 March 2022.

7. STAFF COSTS

	Raising funds £	Charitable activities £	Total 2023 £	Total 2022 £
Wages	13,266	59,288	72,554	59,646
Social security	470	2,139	2,609	856
Pensions	309	1,295	1,604	1,276
	14,045	62,722	76,767	61,778

The average number of employees during the year was two, both of whom were full-time (2023: two full-time).

No employees received emoluments in excess of £60,000 (consistent with 2022).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2022 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	188,195	26,875	215,070
Investment income	50	-	50
Total incoming resources	188,245	26,875	215,120
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	28,083	-	28,083
Charitable activities			
Assistance with Sri Lankan activities	151,318	26,875	178,193
Total resources expended	179,401	26,875	206,276
NET INCOME	8,844	-	8,844
RECONCILIATION OF FUNDS			

Total funds brought forward	187,213	-	187,213
TOTAL FUNDS CARRIED FORWARD	196,057	-	196,057

9. TANGIBLE FIXED ASSETS

	Office equipment £
COST	5,779
At 1 April 2022 and 31 March 2023	
DEPRECIATION	
At 1 April 2022	5,176
Charge for year	201
At 31 March 2023	5,377
NET BOOK VALUE	
At 31 March 2023	402
At 31 March 2022	603

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Gift Aid debtor	10,373	2,558
Prepayments	399	1,623
	10,722	4,181

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals	630	2,527
PAYE liability	2,147	1,241
Pension liability	383	290
	3,160	4,058

12. RELATED PARTY DISCLOSURES

During the year remuneration was paid in the normal course of business to Lynn Stanier (CEO) and Joel Stanier (Business Development Manager) of £72,554 (2022: £55,275) in aggregate. This has been included in the related party disclosures note by virtue of the fact that one trustee, Ryan Stanier, is the son and brother of these individuals respectively. Ryan Stanier does not participate or vote on salary decisions which are decided and approved by the independent trustees.

Twirltour Travel Ltd, a company owned by Richard Stanier (father of one trustee, Ryan Stanier), provides travel services at market rate related to staff programme charitable visits to Sri Lanka. During the year payments for services were made to Twirltour Travel Ltd totalling £3,961 (2022: £2,124).

13. MOVEMENT IN FUNDS

	At 1 April 2022 £	Incoming Resources £	Resources Expended £	Transfers between funds £	At 31 March 2023 £
Unrestricted funds					
General reserves	156,057	179,332	(191,708)	-	143,681
Designated fund – Alternative Foster Care Training	40,000	-	-	-	40,000
Total unrestricted funds	196,057	179,332	(191,708)	-	183,681
Restricted funds					
Sri Lanka projects	-	43,980	(43,980)	-	-
Total funds	196,057	223,312	(235,688)	-	183,681

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

INCOME	2023 £	2022 £
Donations and legacies		
Donations	89,777	146,966
Gift Aid income	8,431	2,558
Grants received	43,980	26,875
Fundraising events	40,616	-
Gifts in Kind	29,678	32,421
Furlough claim	-	6,250
total	212,482	215,070
Charitable activities		
Event ticket sales	10,031	-
Investment income		
Interest received	299	50
Other income		
Insurance claim	500	-
Total incoming resources	223,312	215,120

EXPENDITURE	2023 £	2022 £
Costs of raising funds		
Wages	13,266	14,912
Social security	470	214
Pensions	309	319
Fundraising costs & events	37,614	12,638
total	51,659	28,083
Costs of charitable activities		
Wages	59,288	44,734
Social security	2,139	642

Pensions	1,295	957
Alternative care specialists	3,618	17,267
Sri Lanka charitable programmes	85,269	91,719
Sri Lanka direct costs	15,360	5,623
Sri Lanka travel	2,126	3,635
Grants payable - UK	260	-
UK travel & accommodation for training Sri Lanka personnel and delegates	220	3,342
Bank charges	468	264
Training costs	2,848	1,800
Insurance	2,073	174
Subscriptions	481	380
Telephone	1,060	1,005
Office rent & utilities	5,101	5,158
Office expenses	789	471
Bookkeeping & accountancy	803	221
Independent examiner's fee	630	600
Depreciation	201	201
Total	51,659	28,083
Total resources expended	235,688	206,276

	2023 £	2022 £
Net income	(12,376)	8,844

THEIR FUTURE TODAY

England & Wales - Charity number 1136807

Accounts

REGISTERED CHARITY NUMBER: 1136807

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022
for
Their Future Today**

Their Future Today

Contents of the Financial Statements for the Year Ended 31 March 2022

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 14
Detailed Statement of Financial Activities	15



TRUSTEES' ANNUAL REPORT

For the period 1st April 2021 - 31st March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Governance

The charity is governed by a board of trustees (listed below). New trustees are appointed by the board in accordance with the trust deed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1136807

Principal address

5 Vicarage Farm
Halliford Road
Sunbury-on-Thames
TW16 6DW

Trustees

S Jackman (Chair)
R J R Stanier
L J Clark (resigned 28 April 2022)
D Gibson
L Lindley
T Talukder
N Jayawardene (resigned 21 April 2022)
K Strong (resigned 15 November 2022)
S Amos (appointed 22 June 2022)

Charitable Objectives and Activities

Their Future Today (TFT) seeks to transform and strengthen families and empower poor communities in the Southern Province of Sri Lanka and further afield, to end child abandonment through poverty and the institutionalisation of children.

Their Future Today advocates that 'Children Belong in Loving Families, Not Orphanages' and campaigns to raise awareness of the long term emotional and physical harm caused. Not as a gesture of charity, but an act of human justice which says that every child matters and deserves to be loved and educated.

Through specific development projects to support people's needs, Their Future Today aims to directly provide the knowledge, resources and tools to bring about sustainable change.

Their Future Today
Report of the Trustees
for the Year Ended 31 March 2022

Their Future Today's current strategic priorities over the next 4 years are:

1. To bring and keep families together

Enabling families to develop sustainable livelihoods is a growing priority for the Charity. We believe that enabling families to take control of their own future has a far-reaching impact not only on their children's lives but on their confidence and self-esteem. In some cases where this is not possible due to the poor health of the parents, we understand that financial support is essential to ensuring the family can stay together. This typically is our last resort when assisting families.

The Heartbeat Centre in Colombo continues to champion Sri Lanka NGO 'Sisters at Law' to support alternative family and foster care resources and training, legal training, pro-bono legal support, a helpline and pro bono lawyering services for abused women, children in orphanages and child abuse victims.

2. To train decision-makers and communities

On a national level, our community projects directly feed into and help design our training programme and influence work with the Sri Lankan government. We work with the National Childcare and Probation Services and the Sri Lankan judiciary to encourage a significant step-change to prevent the institutionalisation of children and promote alternative models of care provision (SDG 16). We also provide an evidence base to shortcomings in current care provision and the national legal system, which currently fail to protect vulnerable young people in care, contrary to international standards, thus helping to strengthen justice institutions. Working in partnership (SDG 17) is key to reducing the high rate of institutionalisation of children, and to implement mechanisms to expand and stimulate the reintegration of children into their families.

3. To educate the next generation

Their Future Today believes that education is one of the most powerful ways to lift children out of poverty, reduce inequalities, provide protection from exploitation/abuse and offer improved opportunities for a better future.

As we continue to encourage education through our early learning preschool, book-giving, classroom refurbishments and donation of resources to schools, we can provide children with the skills and knowledge to secure better employment opportunities, which in turn can improve their economic situation and ability to provide for their families. When parents are able to financially support their families, they are less likely to resort to abandoning their children.

Additionally, education can also help to promote awareness and understanding of the negative impact of institutional care on children and encourage families to seek alternative care options, such as foster care or kinship care.

4. To improve current institutions

While advocating to end institutionalisation, and promoting family care alternatives, it is essential to give children in orphanages the care and love they need and the dignity they deserve for healthy brain development, which will ensure more successful reintegration into families, ability to concentrate academically and form future long term relationships.

5. To bring about systemic change for women and children

In many cases females are deprived of equal access to jobs, even when they are not well paid or high status. The unemployment rate for women in Sri Lanka was 13% in 2012, which was six times higher than that of males, according to the Labour Force Survey taken by the department of census and statistics.

Gender-based violence is also a significant issue in Sri Lanka. According to a study by the World Health Organization, 32% of women in Sri Lanka have experienced physical violence by an intimate partner, and 8% have experienced sexual violence by an intimate partner. In addition, the country has a high rate of sexual harassment, with 85% of women reporting experiencing sexual harassment in public spaces. The issue is also exacerbated by a lack of access to justice for survivors and a culture that often blames victims and minimises the severity of the abuse.

Some of the ways we are working to combat this include

- Promoting education and job opportunities for women to improve their economic status
- Working to end gender-based violence and discrimination through advocacy
- Supporting and amplifying the voices and work of local women lead organisations and activists
- Working with women to provide legal support and to find solutions when experiencing abuse of any kind through our Heartbeat Centre hotline
- Providing temporary safe shelter, empowerment and education to abused women and teenage girls to keep them out of institutions and criminal remand homes

Their Future Today
Report of the Trustees
for the Year Ended 31 March 2022

Achievements and Performance

Their Future Today has continued to deliver fast, quality and impactful programmes that make a real difference to the lives of the children, adults and communities we work to help. We are proud to deliver a diverse range of projects across Sri Lanka that respond in tailored ways to the needs of children and their families. We do not operate a one size fits all approach to programme design and implementation - instead, working closely with local people and specialist partners to develop robust education, health, livelihoods and child rights projects that meet local needs and develop individual/family/community capacity. Due to COVID-19, we needed to move quickly to address the ever-changing needs of children and their families, by supplying basic food products such as rice and vegetables. Unfortunately, some of our projects had to be paused due to the lockdowns.

Highlights of the Charity's achievements over the past year include:

Bringing & Keeping families together

Expansion of our 'Teach a Trade' livelihood programme helped up to 100 poor rural families become sustainable. TFT so far has provided seeds, resources and training support in income generation, self-employment, business and financial management, sewing, pineapple planting, agricultural crop and poultry farming based on individual skills and interests. This has enabled parents to earn income and support their multigenerational families.



Mothers and their babies were given a safe transition home and vocational and life skill training to avoid separation and institutionalisation.

Heartbeat Resource Centre & Shelter

Over 3000 helpline calls were received at the Heartbeat Centre this year from desperate mothers of children in orphanages who were suffering abuse and abused women and young girls who needed advice, support and protection. Approximately 10 calls per day reported cases of domestic violence, sexual abuse, selling of child brides, child trafficking, child sex slavery, and prostitution of children in orphanages.

TFT provides advocacy and vital support to signpost these women and girls to a place of safety.

In 2021/22, 10 women/girls and two babies received shelter, protection and tutoring to achieve their dreams of becoming lawyers, teachers, and a hairdresser.

Their Future Today
Report of the Trustees
for the Year Ended 31 March 2022

Vishani (aged 14) is new to the Heartbeat Centre and loves to dance as movement helps her to overcome her anger issues after years of mistreatment. TFT contacted the founders of the Arakavila Dance and Theatre Foundation) in Colombo. They supported Vishani once the lockdowns were lifted and will help guide her towards her dream of a career in Dance Therapy.



The 10 girls are now able to connect with online schools and study for their O Levels. TFT-provided computers, printers and wifi which meant that Helen Blizzard, who provides English and Art classes, was able to expand her reach and give classes to six of the Heartbeat Centre girls and 98 Senehasa girls.

Transforming the lives of children in orphanages

Sri Lankan Cabinet Ministers approved the first Alternative Family Care policy proposal, the concept of which was written for President Sirisena by TFT. It was put forward by Chandrani Bandara MP, Minister of Women and Child Affairs, who received alternative family and foster care training from TFT in Malta in 2017, alongside Marini De Livera, Chairperson of the National Childcare Protection Authority.

Over years of campaigning, Their Future Today influenced the Southern Province National Child Protection Agency NOT to separate siblings who are sent into orphanages, to ensure a bond between them is not broken.

72 Infants were well cared for by our TFT-trained housemothers in Ruhunu Orphanage during the COVID-19 pandemic, in addition to salaries each TFT Housemother received food parcels and additional financial support of 3000 Rs.

Children were kept hydrated and washed after TFT authorised the immediate installation of a water pump following the breakdown of the electric water pump at Ruhunu Orphanage. This installation ensured housemothers no longer had to carry water in buckets to keep the children and the orphanage clean.

The bakery built for 100 girl victims in Senehasa girl's home provided a valuable lifeline, when all vocational training was paused due to the pandemic.

Providing Education



2,850 school book packs were sent directly to children in 6 schools in the Southern Province, as part of our aim to encourage and support education by easing the financial burden on families.

54 TFT International Preschool children were given vital home schooling with a new curriculum and workbooks designed for this purpose via our dedicated and hardworking teachers. Sponsorship was received from Mercury Holidays for the 7th year, and the name of the preschool was changed to Mercury Holidays - TFT International Preschool.

Their Future Today
Report of the Trustees
for the Year Ended 31 March 2022

TFT reunited Amisha with his mother and supported Amisha's mum to self-sufficiency whilst Amisha was given schoolbooks and the resources needed to go to school.

Amisha was unable to continue his education online due to the digital divide. TFT supporters donated a new smartphone which means Amisha is able to communicate with his school again.



Response to COVID-19

We provided a total of 393,000 meals to the local community in the Southern Province to low-income families, pregnant mothers, and those affected by unemployment due to the lack of tourism.

As part of our response to COVID and our support of families, all food parcels contained soap, hand sanitiser and seeds to aid in families' health and safety while also giving them an opportunity to grow their own food with the increase in prices.



Thanks to our dedicated local team and TFT supporters, Mahinda Prasad was one of 50 grateful tuk tuk drivers who received an emergency food parcel to feed his multigenerational family of six.

10,000+ people in Sri Lanka were informed about the power of immunisation. Information from the WHO (World Health Organisation) was translated and sent in WhatsApp messages and posters to those in rural areas so they could have a clearer understanding of how to tackle the COVID-19 pandemic themselves.

Other news

Lizzie Burton (Head of Google Global Partnerships) became a supporter of TFT and visited our office with a promise to allocate specialised Google teams to work with us. Lizzie also nominated TFT for Google's Charity of the Year, where TFT became a finalist.

The work of TFT was mentioned in the Travel Trade Gazette.

A partnership was formed with Dukes Education, the new governing body of Hampton Court House, Surrey.

Public Benefit

The charity trustees 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.

Their Future Today
Report of the Trustees
for the Year Ended 31 March 2022

Financial Review

Total income for the year was £182,699 (2021 - £176,051). The main source of income was donations received £173,841 (2021 - £119,301).

Total expenditure for the year was £173,855 (2021 - £172,225). The main areas of expenditure were grants payable to Sri Lanka £91,719 (2021 - £56,490) and UK staff costs £61,778 (2021 - £64,454) of which £44,734 was on charitable activities.

At the end of the year the charity held unrestricted reserves of £196,057 (2021 - £187,213). It should be noted that apart from holding £50,000 in reserves, most of these funds are already designated to existing project work.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)", and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue operating.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by order of the Board of Trustees on Wednesday 25th January 2023 and signed on its behalf by:



.....
S Jackman – Chair of Trustees

**Independent Examiner's Report to the Trustees of
Their Future Today**

Independent examiner's report to the trustees of Their Future Today

I report to the charity trustees on my examination of the accounts of Their Future Today (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



L M Howson MAAT

Finasure Ltd, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

Date: 28th January 2023

Their Future Today

Statement of Financial Activities for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	188,195	26,875	215,070	175,909
Investment income	3	<u>50</u>	<u>-</u>	<u>50</u>	<u>142</u>
Total incoming resources		188,245	26,875	215,120	176,051
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		28,083	-	28,083	37,403
Charitable activities	4				
Assistance with Sri Lankan activities		151,318	26,875	178,193	134,822
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total resources expended		179,401	26,875	206,276	172,225
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		8,844	-	8,844	3,826
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		8,844	-	8,844	3,826
RECONCILIATION OF FUNDS					
Total funds brought forward		187,213	-	187,213	183,387
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>196,057</u>	<u>-</u>	<u>196,057</u>	<u>187,213</u>

The notes on pages 10 to 14 form part of these financial statements

Their Future Today

Balance Sheet 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	603	-	603	804
CURRENT ASSETS					
Debtors	10	4,181	-	4,181	2,612
Cash at bank		<u>195,331</u>	<u>-</u>	<u>195,331</u>	<u>185,357</u>
Total Current Assets		199,512	-	199,512	187,969
CREDITORS					
Amounts falling due within one year	11	(4,058)	-	(4,058)	(1,560)
NET CURRENT ASSETS					
		<u>195,454</u>	<u>-</u>	<u>195,454</u>	<u>186,409</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		196,057	-	196,057	187,213
NET ASSETS					
		<u>196,057</u>	<u>-</u>	<u>196,057</u>	<u>187,213</u>
RESERVES					
Unrestricted funds:	13				
General reserves				156,057	187,213
Designated fund – Alternative Foster Care Training				40,000	-
TOTAL FUNDS					
				<u>196,057</u>	<u>187,213</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25th January 2023 and were signed on its behalf by:



.....
S Jackman – Chair of Trustees

Their Future Today

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Reserves

Our reserves policy is currently set to keep unrestricted reserves of at least three months' running (operational) costs. This would enable core activities to continue for three months should the charity need to wind up operations completely, or should an unforeseen, significant or temporary shortfall in income and/or cash flow occur. This is based on the assumption that three months would be enough time for an emergency fundraising campaign to be undertaken to enable the charity to raise the funds needed to continue operating. Three months' running costs would equate to approximately £52,000 (2021: £43,000) and the actual general reserves were £196,057 at 31 March 2022 (2021: £187,213).

Some of reserves is held as designated reserves due to current inflation costs and costs of living in the UK. TFT Trustees are committed to reducing the high level of reserves which were a direct impact of the Covid pandemic and not being able to operate and deliver some of the TFT vocational training and advocacy programmes, which are scheduled to be reinstated in 2022.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Their Future Today

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	173,841	119,301
Gift Aid income	2,558	-
Fundraising events	-	6,566
Gifts in Kind	32,421	28,800
Covid grant	-	10,000
Furlough claim	<u>6,250</u>	<u>11,242</u>
	<u>215,070</u>	<u>175,909</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>50</u>	<u>142</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Grant funding of activities	Total 2022	Total 2021
	£	£	£	£
	<u>86,474</u>	<u>91,719</u>	<u>178,193</u>	<u>134,255</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs (note 7)	46,333	48,340
Alternative care specialists	17,267	15,000
Sri Lanka direct costs	9,258	-
Support costs	<u>13,616</u>	<u>14,425</u>
	<u>86,474</u>	<u>77,765</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022, nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022, nor for the year ended 31 March 2021.

7. STAFF COSTS

Staff costs for the year analysed by department were as follows:

	Raising funds	Charitable activities	Total 2022	Total 2021
	£	£	£	£
Wages	14,912	44,734	59,646	60,317
Social security	214	642	856	2,824
Pensions	<u>319</u>	<u>957</u>	<u>1,276</u>	<u>1,313</u>
	<u>15,445</u>	<u>46,333</u>	<u>61,778</u>	<u>64,454</u>

Their Future Today

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

7. STAFF COSTS (continued)

The average monthly number of employees during the year was as follows:

	2022	2021
Operations	1	1
Charitable activities	<u>1</u>	<u>2</u>
	<u><u>2</u></u>	<u><u>3</u></u>

No employees received emoluments in excess of £60,000 (2021: no employees received emoluments in excess of £60,000).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds 2021 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	167,909	8,000	175,909
Investment income	<u>142</u>	-	<u>142</u>
Total incoming resources	168,051	8,000	176,051
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	37,403	-	37,403
Charitable activities			
Assistance with Sri Lankan activities	121,787	12,468	134,255
Other	<u>567</u>	-	<u>567</u>
Total resources expended	159,757	12,468	172,225
NET INCOME	8,294	(4,468)	3,826
Restated transfers between funds	<u>10,532</u>	<u>(10,532)</u>	-
Restated net movement in funds	18,826	(15,000)	3,826
RECONCILIATION OF FUNDS			
Total funds brought forward	168,387	15,000	183,387
RESTATED TOTAL FUNDS CARRIED FORWARD	187,213	-	187,213

Their Future Today

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

9. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2021 and 31 March 2022	<u>5,779</u>
DEPRECIATION	
At 1 April 2021	4,975
Charge for year	<u>201</u>
At 31 March 2022	<u>5,176</u>
NET BOOK VALUE	
At 31 March 2022	<u>603</u>
At 31 March 2021	<u>804</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Gift Aid debtor	2,558	-
Prepayments	<u>1,623</u>	<u>2,612</u>
	<u>4,181</u>	<u>2,612</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals	2,527	-
PAYE liability	1,241	1,277
Pension liability	<u>290</u>	<u>283</u>
	<u>4,058</u>	<u>1,560</u>

12. RELATED PARTY DISCLOSURES

During the year remuneration was paid in the normal course of business to Lynn Stanier (CEO) and Joel Stanier (Business Development Manager) of £55,275 (2021: £55,275) in aggregate. This has been included in the related party disclosures note by virtue of the fact that one trustee, Ryan Stanier, is the son and brother of these individuals respectively. Ryan Stanier does not participate or vote on salary decisions which are decided and approved by the independent trustees.

Twirltour Travel Ltd, a company owned by Richard Stanier (father of one trustee, Ryan Stanier), provides travel services at market rate related to staff programme charitable visits to Sri Lanka. During the year payments for services were made to Twirltour Travel Ltd totalling £2,124 (2021: £531).

Their Future Today

Notes to the Financial Statements - continued or the Year Ended 31 March 2022

13. MOVEMENT IN FUNDS

	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers between funds £	At 31 March 2021 £
Unrestricted funds					
General reserves	187,213	188,245	(179,401)	(40,000)	156,057
Designated fund – Alternative Foster Care Training	-	-	-	40,000	40,000
Total unrestricted funds	<u>187,213</u>	<u>188,245</u>	<u>(179,401)</u>	<u>-</u>	<u>196,057</u>
Restricted funds					
Mercury Holidays	-	22,000	(22,000)	-	-
Global Giving	-	4,875	(4,875)	-	-
Total restricted funds	<u>-</u>	<u>26,875</u>	<u>(26,875)</u>	<u>-</u>	<u>-</u>
Total funds	<u>187,213</u>	<u>215,120</u>	<u>(206,276)</u>	<u>-</u>	<u>196,057</u>

Their Future Today

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME		
Donations and legacies		
Donations	173,841	119,301
Gift Aid income	2,558	-
Fundraising events	-	6,566
Gifts in Kind	32,421	28,800
Covid grant	-	10,000
Furlough claim	<u>6,250</u>	<u>11,242</u>
	215,070	175,909
Investment income		
Deposit account interest	<u>50</u>	<u>142</u>
Total incoming resources	215,120	176,051
EXPENDITURE		
Costs of raising funds		
Wages	14,912	15,080
Social security	214	706
Pensions	319	328
Fundraising costs & events	<u>12,638</u>	<u>21,289</u>
	28,083	37,403
Costs of charitable activities		
Wages	44,734	45,237
Social security	642	2,118
Pensions	957	985
Alternative care specialists	17,267	15,000
Sri Lanka charitable programmes	91,719	56,490
Sri Lanka direct costs	5,623	-
Sri Lanka travel	3,635	-
UK travel & accommodation for training Sri Lanka personnel and delegates	3,342	899
Exchange difference	-	1,806
Website development	-	331
Registration fee	-	158
Bank charges	264	1,191
Marketing & training costs	1,800	169
Insurance	174	1,106
Subscriptions	380	370
Telephone	1,005	899
Sundry office costs	-	132
Office rent & utilities	5,158	5,153
Software costs	189	577
Bookkeeping	221	1,200
Independent examiner's fee	600	-
Depreciation	201	567
Postage and stationery	<u>282</u>	<u>434</u>
	178,193	134,255
Total resources expended	<u>206,276</u>	<u>172,225</u>
Net income	<u>8,844</u>	<u>3,826</u>