

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

Their Future Today

REGISTERED CHARITY NUMBER: 1136807



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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).
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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