

THE TEA PROJECT

England & Wales · Charity number 1163485

Details

Status Registered

Legal form CIO

Registered 2015-09-09

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

Contact

Address 7 High Street
Addlestone
Addlestone
Surrey
KT15 1TL

Phone +94766301338

Email racheal.ireton@theteaproject.org

Website www.theteaproject.org

Activities

Objects: TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 21 LIVING IN INDIA AND SRI LANKA BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF: (A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS; AND (B) ADVANCING EDUCATION.

Activities: We are a children's rights-based organisation. We run a dynamic Centre for Children's Empowerment in rural Sri Lanka. We provide a daily F.O.O.D Programme, Youth Empowerment Service (Y.E.S) & Preschool. We provide empowerment programmes, support & guidance to disadvantaged children & communities from rural tea estate regions. Our partners include charities/NGO's, schools & orphanages.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- Sri Lanka

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£29,697	£31,726	-	-
2023-12-31	£27,805	£21,559	-	-
2022-12-31	£23,629	£17,965	-	-
2021-12-31	£31,083	£14,477	-	-
2020-12-31	£51,691	£28,188	-	-

Trustees

Name	Role	Appointed
RACHEAL CLAIRE IRETON	Chair	2015-09-09
Christin Fritsche		2019-04-07
Fredrik Anders Hendstrom		2022-04-01
Leonie Haines		2020-05-01
Ramasamy Raveendran		2023-06-02

THE TEA PROJECT

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Accounts



The T.E.A. Project – Annual Report 2024

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Audit Report 2024

A message from the CEO

Dear all,

Reflecting on the last year, I'm reminded of how far we've come – and how far we still have to go. 2024 marked nine years of The T.E.A. Project, and what a journey it has been. From the very beginning, our mission has been to empower children from Sri Lanka's most marginalised communiTEAs – especially those growing up in the heart of the tea plantations. Every year, this mission grows stronger, more urgent, and more inspiring.

This year, our Tiny T.E.A. Preschool and Youth Empowerment Service (Y.E.S.) ran with full energy. The children who walk through our doors each day – many from families facing deep poverty and hardships – are engaging more than ever. Their curiosity, joy, and resilience fuel everything we do. We've expanded our outreach, built stronger ties with partner schools, and received beautiful praise from parents who see the difference in their children. That is incredibly meaningful.

We also welcomed more long-term international and local volunTEArs, and interns than ever before – all bringing their hearts, hands, and ideas to our work. It's been a joy to watch our TEAm grow, especially with new staff recruited from within the local communiTEA. These roles don't just strengthen our project – they change lives.

2024 wasn't without its challenges. Funding remains tough, although we've seen some relief compared to 2023, as Sri Lanka begins to emerge from its economic crisis. Still, the reality for the communiTEAs we serve is harsh –

especially for those in the tea estates, where wages remain painfully low and daily life is a struggle. In these conditions, our work is not just important – it's essential.

Through it all, our small but mighty TEAm has remained deeply committed. The dedication I see every day – from our staff, trusTEAs, volunTEArS and communiTEA partners – is extraordinary. I'm also grateful beyond words for our long-standing supporters. Without your belief in us we simply wouldn't be here, doing what we love – bringing opportuniTEAs, hope and smiles to so many children.

We are already looking forward to next year when we celebrate ten years of The T.E.A. Project. A whole decade of learning, laughing, crying, growing, and building – together. It's a huge milestone, and one we'll mark it with pride, gratitude, and a renewed sense of purpose.

Thank you for being part of this journey. Here's to all we've achieved – and all that's still to come.

With heartfelt gratitude,

J. Arun JP

Chief Executive Officer

1. Our Beneficiaries

In the last years the T.E.A. Project has worked with thousands of vulnerable children and families as well as government schools and non-profit organisations island-wide, delivering its TTT (training the trainers) programmes to teachers and empowerment programmes to schools. Since 2019 T.E.A. has begun to concentrate its work in the tea estate region of Hanthana, centralizing its support by establishing a dedicated Centre to run education and empowerment programmes from there.

The project gives young people a voice – a voice which develops ambition, skills, knowledge and opportunities for underprivileged children, unlocking a child's hidden potential. We believe passionately that developing skills, aspirations and confidence in young people is key to securing a positive and sustainable future for the next generation.

The T.E.A. Project has a **school network** which includes **eleven schools** situated in the rural region of Hanthana and Galaha, Central Province. Our school partners vary greatly in size but they share common challenges such as extreme under-funding, high levels of pupil poverty, absenteeism and lone parenting due to parents working abroad. The population of our eleven partner schools is 500+ teachers and 2,500+ school children aged from 5–17 years who represent Muslim, Buddhist, Christian and Hindu faiths.

Also we support three local communiTEAs close to The Centre site which enables us to support children not only in school but in their communiTEA and extend services to their parents and adults. More than 90 % of parents residing in our target area work on tea estates as daily paid labourers and tea pickers. Families are exposed to

multiple socio-economic factors that create disadvantage, poor cognitive development of children and entrap children and families in the cycle of poverty.

International volunteers and local volunteers support our school-based outreach programmes and communiTEA events with their commitment and enthusiasm. We run a profile on the platform **Workaway** that lists NGOs and other providers of volunteer work. And we also established partnerships with **AIESEC**, a global organisation that promotes our volunTEAing opportunities as well as the **travel agencies Atypique Lanka** and **Jetwing** that offer a package to travelers interested in volunTEAing. In 2024, we were able to recruit ten international volunteers in total who contributed to our vision offering their skills to our partner schools and on-site.

Our **Centre for Children's Empowerment – The Cloud** was busy and frequently visited in 2024. The buildings received a fresh look as always during our annual painting project in January 2024. All operations in the reporting period were stable regarding the quality of teaching, activiTEAs and the number of enrolled children. Subjects taught as part of the curriculum were English, Sinhala, Tamil, mathematics, arts, dancing, sports and ICT. Furthermore, we provide a library and an Environment Club where children are made aware of environment topics and learn to sustainably grow vegetables. With our Centre we aim to bring immediate benefit to people working within the TEA industry and enabling deprived families to access free education, daily nutritional meals, career guidance, employment opportunities and communiTEA development support.

2. Our Aims and Priorities

2.1 What does The T.E.A. Project do?

In September 2015 The T.E.A. Project became a registered Charitable Incorporated Organisation (CIO) UK Charity no: 1163485. In 2018 The T.E.A. Project was granted permission by the District Secretariat Kandy to work in the Central Province and in 2019 an application was submitted for INGO (international non-governmental organisation) registration in Sri Lanka which finally was achieved in September 2019. We are governed by the jurisdiction of the Charity Commission, UK, and the NGO Secretariat of Sri Lanka.

T.E.A. is an acronym meaning **training, empowerment** and **awareness**:

T is for **training**

Our bespoke training makes T.E.A. unique! Programmes in English, Sinhala and Tamil promote health, safety, well-being and empowerment of children. We train professionals to develop best practice methods and uphold children's rights. Children develop leadership qualities, life skills and aspiration. Training provides children and their communities with practical tools to make sustainable change at grassroots level.

E is for **empowerment**

We believe the empowerment of children is central to poverty alleviation. The project supports child care services at local and national level to improve standards and provision; encouraging service providers to value the contribution made by children. We create learning opportunities that develop ambition, increase resilience and unlock the hidden potential in every child.

A is for awareness

The T.E.A. Project is a children's rights-led organisation. We believe in provision, prevention, protection and participation rights of children. We promote the voice of every child and actively engage with children to make positive change. We advocate for children and run education programmes to increase practical awareness of the universal rights and principles enshrined in the UN Convention on the Rights of the Child.

Vision of The T.E.A. Project

To raise aspirations of disadvantaged children and young people living in poverty, empowering them to realise their rights and achieve their maximum potential in life.

The aims of The T.E.A. Project

1. Advance personal skills and abilities of vulnerable children by providing training and workshops
2. Advance practical knowledge of children's rights principles and practices by providing education, advice and advocacy
3. Alleviate poverty by providing sustainable projects, training and workshop provision designed to raise aspirations and increase opportunities and capabilities of vulnerable children

Core values of The T.E.A. Project

- Help to give vulnerable children and young people a strong voice and be their champion
- Always listen, respect and value children and young people and treat all children and young people as individuals
- Work to protect children and young people from harm, suffering and maltreatment
- Work to fight the harmful effects of poverty upon children, young people and their families
- Empower children to make good choices
- Aspiration building
- Developing resilience, soft skills and self-confidence in children

2.2 Centre for Children's Empowerment

The Centre provides free quality English-medium early childhood education (ECE) for local children aged 3 years to 5 years in our **Tiny T.E.A. Preschool** so that children will be safe and equipped with the skills to enter formal school, ready to learn. One parent (ParentTEAr) of each child is required to work 5 hours per month on a voluntary basis assisting with kitchen duties, Centre maintenance and cleaning. Due to high demand, the Tiny T.E.A. Preschool in 2023 started to change its setup to cater to 30 children, highlighting the need for its services. At the end of 2024, 30 children were enrolled at our preschool, compared to 29 at the end of 2023.

Our **F.O.O.D.** (Fueling Opportunities, Outcomes and Diet) **Programme** is supporting two of our services. It provides a nutritious, healthy, balanced breakfast snack for around 30 children who attend our preschool (Tiny T.E.A.s). And it provides a nutritious lunch for 50 to 60 school children five days per week who arrive from their regular school, eat and then join our after-school programme. The funding of the F.O.O.D. Programme by

Neelam Trust (NTT) was initially set out to run until December 2022 but finally ran until end of 2024. While NTT's grant for the programme will conclude in January 2025, Simon Peter Fuller has extended his support by committing to a monthly donation for purchasing fresh vegetables, ensuring continuity in providing healthy meals.

Our **after-school programme (Y.E.S., Youth Empowerment Service)** is delivered in three languages. After-school activiTEAs include empowerment programmes such as healthy relationship training, suicide prevention, language programmes and ArTEA sessions. At the end of 2024, 276 children were registered in our Y.E.S. Programme (out of which 62 children attended regularly), as compared to 215 children end of 2023. In the reporting year, a diverse range of educational and recreational programmes has engaged a significant number of children. Children participated in the English language programme to refine their language skills, dedicated themselves to improving their Sinhala language skills, and are developing their Tamil language proficiency. Mathematics classes are being offered in grades 6–11, and they are given opportunities to access improved mental health through ArTEA and sound therapy. In an effort to provide access to new technology, we also conducted ICT classes. Furthermore, as part of Y.E.S. we introduced new programmes, including dancing sessions and sports activiTEAs. With regards to sports, 9 April marked a significant date in the reporting year as a spirited volleyball tournament unfolded, heralding the grand opening of our new sporTEA area — a poignant memorial crafted in honor of Oliver Chamark, a revered patron of The T.E.A. Project.

As part of our mental health programmes, a **Drug Prevention Campaign** was conducted for 41 participants, aiming at Y.E.S children and Youth Board members. It addressed the harmful effects of drug abuse on life, health, and family. The session included discussions on societal impacts, relationships at home and school, and the consequences of drug use. Facilitators from Semugam Performing Group (Jaffna) and Y.E.S. helped open the

participants' eyes to the dangers of drugs. The programme empowered the youth with knowledge on making better life decisions, understanding peer pressure, and how drugs can negatively alter life trajectories.

In the reporting year, TEA hosted a four-day **English camp** from 27 to 30 August that was led by volunteers from SCI, a partner organization, for 33 participants. The camp not only focused on language skills but also aimed to build confidence and communication abilities through interactive sessions and activities, ensuring a memorable and educational experience for the children.

Additionally, a **specific English Camp** with the focus on the importance of English in every-day life was held that was attended by 20 participants. The event was organized in collaboration with the Sri Lanka Young Lawyers Leadership Programme (SLYLP) and supported by USAID's Efficient and Effective Justice Activity.

Additionally, we are successfully running an **outreach programme** at our partner schools to support children who live far from The Centre and struggle to travel the distance. In the reporting period we were working with the following eleven partner schools: Srivani School, Sivashakthi School, Upper Galaha School, Dunali School, Sri Ramakrishna School, Thiruwalluwar School, Badrawathi School, Kalaivani School, Karagaskada School, Galaha Model School, and Malaimahal School. In 2024 within our outreach programme we focused mainly on English and Sinhala. However, in the reporting year we organized an initiative at Upper Galaha School for students preparing for their scholarship exams, which was a great success. A total of 35 students from three schools – Upper Galaha, Dunali and Ambalamana – participated in a comprehensive revision seminar aimed at boosting their readiness for the upcoming exams. The seminar included interactive sessions and problem-solving activities to reinforce key concepts. Additionally, revision papers were distributed to help students practice and improve their understanding of scholarship topics.

These various activiTEAs reflect the dedication of The T.E.A. Project to providing a holistic and enriching educational experience for the children in its care.

Objectives of The Centre

1. To equip 30 disadvantaged preschool children and their families with information, guidance and practical support to increase education outcomes, health and social development of children through the provision of an excellent early-years education.
2. To provide a diverse after-school programme of education, vocation and empowerment opportunities to educate enskill and increase the capacity of youth to actively participate in society.
3. To provide a holistic service to adult communiTEA members to access training, vocation and advice/information from key health- and social care services.

3. Overview of Our Work

3.1 Priority One: Education and skill development of children/teachers/communiTEA/parents in the estate region. To reach potential, increase outcomes and develop teaching and parenting skills.

An **English development programme** for communiTEA volunTEArS and local school children is successfully running. It is set out for three levels. In 2024, we conducted level one, two and three. Children are keen to learn languages and develop their basic knowledge further. Also we witnessed that children overcome their fear of speaking and use English more confidently.

Arts programmes and Environment Club

Art-based work assists children to explore the world without boundaries, working with junk material, drawing cracks in the wall, mosaic painting and making art installations are some activities children enjoy. Therapeutic art workshops encourage students to express their feelings using art and creativity. Developing communication skills and using different tools in this way helps students to relax, have fun, **share their emotions and unleash their hidden talents** and creative abilities. All students have personal folders and they are encouraged to develop individual portfolios of their work. This programme is hugely successful with children of all ages. In 2024, it was conducted with children of grades 6 to 11.

Our ArTEA programme contains **Life Echo** which is a personal sound map created from memories. Instead of navigating a physical place it helps those with limited capacity for memory navigate the different events they have experienced. For many people, enjoying memories is a simple action that requires little effort. For some, it is a complex task that leads to frustration, fear, and a feeling of helplessness. This is a dual project with a **UK**

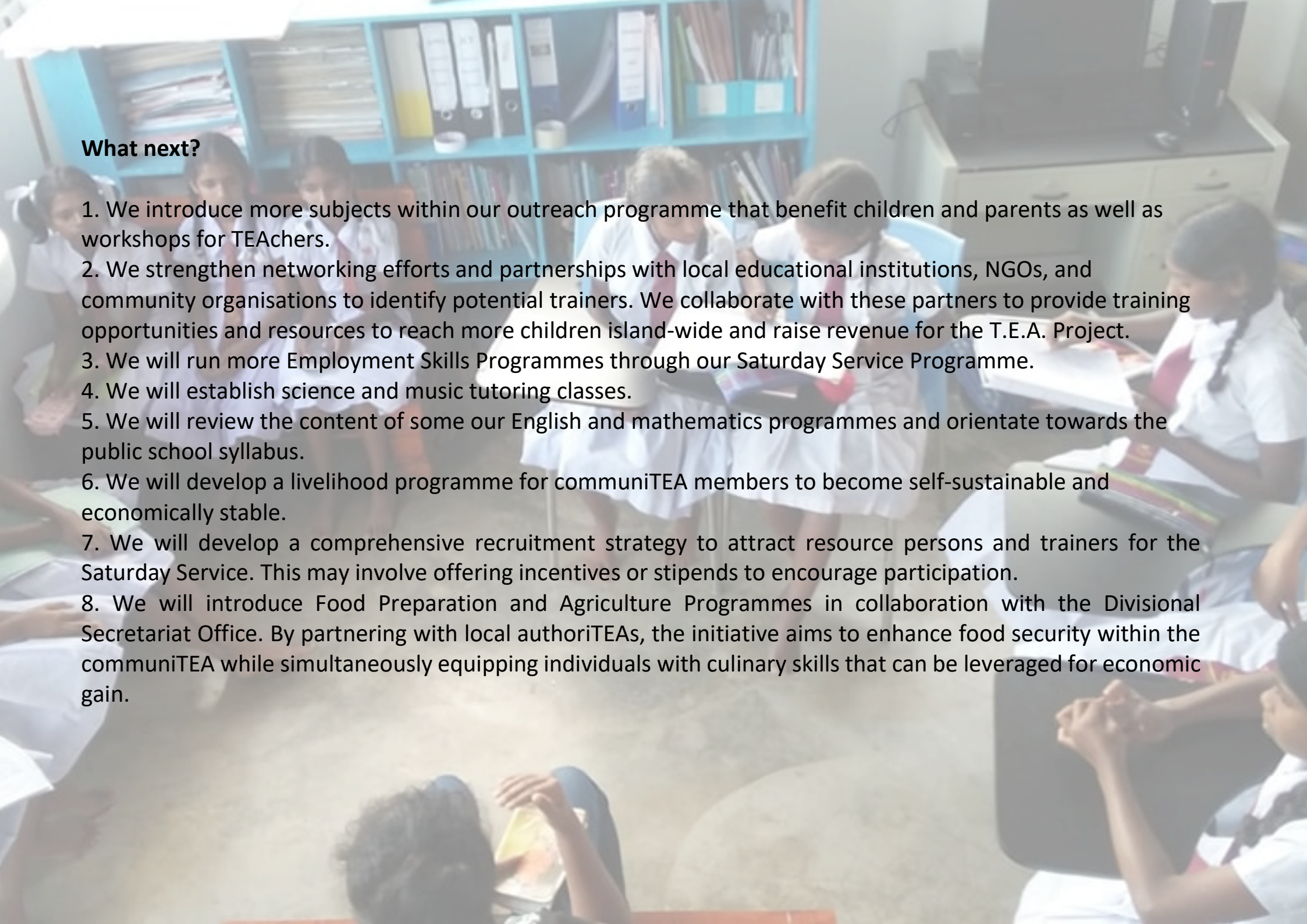
school. It helps our children reduce their anxiety. We continuously have positive Life Echo experiences and we experience that the exercises constantly enhance children's well-being and reduce their anxiety.

As part of our education on environmental topics, Y.E.S. children recently engaged in an enlightening programme organised by the Good Life X organisation, with 28 eager participants. The session provided invaluable insights into the detrimental effects of polythene usage and the broader environmental issues that can arise from unsustainable practices. Through interactive sessions and informative discussions, the children were educated on the importance of conserving the environment for the well-being of future generations. By instilling awareness and understanding of environmental challenges, the programme empowered the children to become proactive stewards of their surroundings, fostering a sense of responsibility towards preserving and safeguarding our natural resources for generations to come.

World of Work (W.O.W.) is a work experience programme we developed specifically for children aged between 12–18 years. It was rolled out in 2021 and helps children to gain work experience in the NGO sector in our office, preschool, kitchen and handling outdoor projects. The goal of this project is to increase practical knowledge, work ethics and skills in a safe and nurturing work environment. Children are required to volunteer 100 hours over a three-month period (Level 1), 200 hours in six months (Level 2), 300 hours in nine months (Level 3) and 400 hours in one year (Level 4). A work experience certificate is offered to each child who completes any of the levels. Weekly mentoring and supervision meetings are provided. In 2024, 2 children successfully participated in the programme.

On 4 October, we hosted a special programme in collaboration with Hirdaramani, focusing on internship and career opportunities within their organization. A total of 29 Y.E.S. programme children and their parents attended the session, gaining valuable insights into potential career pathways after completing their A/Ls.

Saturday Service addresses parents, communiTEA members and unemployed youth. Over 30 members (for example, school principals, one assistant superintendent and one field officer, local business owners, community and youth leaders such as representatives of CBOs, development officers, as well as T.E.A. officer and manager) from the estate sector are part of the steering group that gives input on possible contents for the service. In 2024, we held an **Attitude Development Programme** that provided participants with tools and strategies to enhance their personal growth and self-improvement as well as two **soap-making workshops**. Another highlight was the successfully held **Job Opportunity Programme**, aimed at connecting community members with new career paths. Our esteemed partners at **Hirdaramani** have extended job opportunities specifically for the estate community, offering positions in their garment manufacturing sector. To help raise awareness and ensure that community members were informed, we held a Saturday Service event on 18 July. The programme was designed to highlight the roles available, explain the benefits, and outline the career development prospects within Hirdaramani and match qualified candidates from our communiTEA with the available vacancies. It will facilitate their entry into the workforce and support their economic development.

A group of students in school uniforms are sitting around a table in a classroom, engaged in a group activity. They are looking at papers and talking to each other. In the background, there are shelves filled with books and binders.

What next?

1. We introduce more subjects within our outreach programme that benefit children and parents as well as workshops for TEACHERS.
2. We strengthen networking efforts and partnerships with local educational institutions, NGOs, and community organisations to identify potential trainers. We collaborate with these partners to provide training opportunities and resources to reach more children island-wide and raise revenue for the T.E.A. Project.
3. We will run more Employment Skills Programmes through our Saturday Service Programme.
4. We will establish science and music tutoring classes.
5. We will review the content of some of our English and mathematics programmes and orientate towards the public school syllabus.
6. We will develop a livelihood programme for communiTEA members to become self-sustainable and economically stable.
7. We will develop a comprehensive recruitment strategy to attract resource persons and trainers for the Saturday Service. This may involve offering incentives or stipends to encourage participation.
8. We will introduce Food Preparation and Agriculture Programmes in collaboration with the Divisional Secretariat Office. By partnering with local authoriTEAs, the initiative aims to enhance food security within the communiTEA while simultaneously equipping individuals with culinary skills that can be leveraged for economic gain.

3.2 Priority Two: Promoting health and well-being among vulnerable children and adults in the estate area, addressing to risks and hazards in the changing environment. Learning to address the mental, physical well-being and safety of the children and youth.

Evaluating the capacity to achieve can take decades and may depend on one key decision made during childhood. This section will outline some projects and programmes that we believe have the potential to transform lives, create peace and promote positive outcomes especially for vulnerable children.

We are running a **listening service** to “listen” to Youth Empowerment Service Users with empathy and provide a safe space to unfold their thoughts, emotions and any conflicts. Most of the children seek a comfortable and non-judgmental place to open up. It’s also a chance for them to understand themselves better. However, we have been noticing that the service was not well used, which might be due to cultural reasons. In the future, we are working on promoting this service to make more children and aware of it and get support through it.

In the first half of the reporting year we have been continuing to support **scholarships for two estate sector children who graduated from Tiny T.E.A.** to attend an international/semi-government school and a school for special-needs. However, the performance of the child studying at the international school in Kandy has raised concerns. After conducting a thorough assessment, we have prepared a donor report that detailed the challenges the child is facing and offered recommendations for supporting its educational progress. Despite ongoing communication with the child’s mother, she has been unresponsive to these concerns and has refused to consider transferring her child to a government school. As a result, we have decided to suspend the scholarship funds starting in July 2024 until the family responds to us. We continue to provide support for the child studying at the special needs school by paying for all of its educational expenditures, including

transportation fees, guaranteeing its access to learning materials in order to sustain the child's academic advancement. Objectives for this scholarship programme were to improve the education level of estate sector children and to give an opportunity to estate sector children to benefit from high-quality education from an international/semi-government school. Furthermore, to enable suitable education to children with special needs.

Celebrating youth events

The T.E.A. Project invests a lot of resources into enabling children to organize small events. This is not because we are crazy about planning (which we are). Providing children with small budgets and guidance to develop child-led ideas into events and activities is not only great fun but it provides a vital learning experience. These events enable **children to celebrate how special they are** and for adults to realise the incredible potential of children when they are given the power to make their own decisions. We frequently hear how surprised teachers are by their students' abilities – this not only **raises children's aspirations but it increases teacher's expectations of children.**

In 2024, as every year, TEA celebrated **Thai Pongal, International Women's Day, New Year Festival, World Friendship Day, World Youth Day and Children's Day** among others.

As a special, on **World Happiness Day** TinyTEA children eagerly participated in a free drawing session, unleashing their imaginations onto paper with boundless enthusiasm, and crafted vibrant face masks using paper plates.

Furthermore, we celebrated **Vesak Poya Day** with a lantern competition and **Poson Poya Day** with bhakthi geetha songs.

On the 28 July, the Tiny T.E.A. Preschool hosted its “**Singithi Pola**”, a vibrant market event that offered a valuable learning experience for the children. They engaged in selling and bargaining, gaining first-hand knowledge of basic trade skills while having fun. The children proudly sold fruits and vegetables, items they had helped prepare with the guidance of their parents and TEACHERS. The funds generated from their sales were partly deposited into the children's individual bank accounts, teaching them the importance of saving, while the remaining amount was given to their parents.

On the 21 August, the Tiny T.E.A. Preschool held a vibrant **art exhibition** showcasing the creativity and talent of its young artists. The event featured a stunning array of artworks created by the children, including paintings, drawings, and crafts that reflected their imaginative expressions.

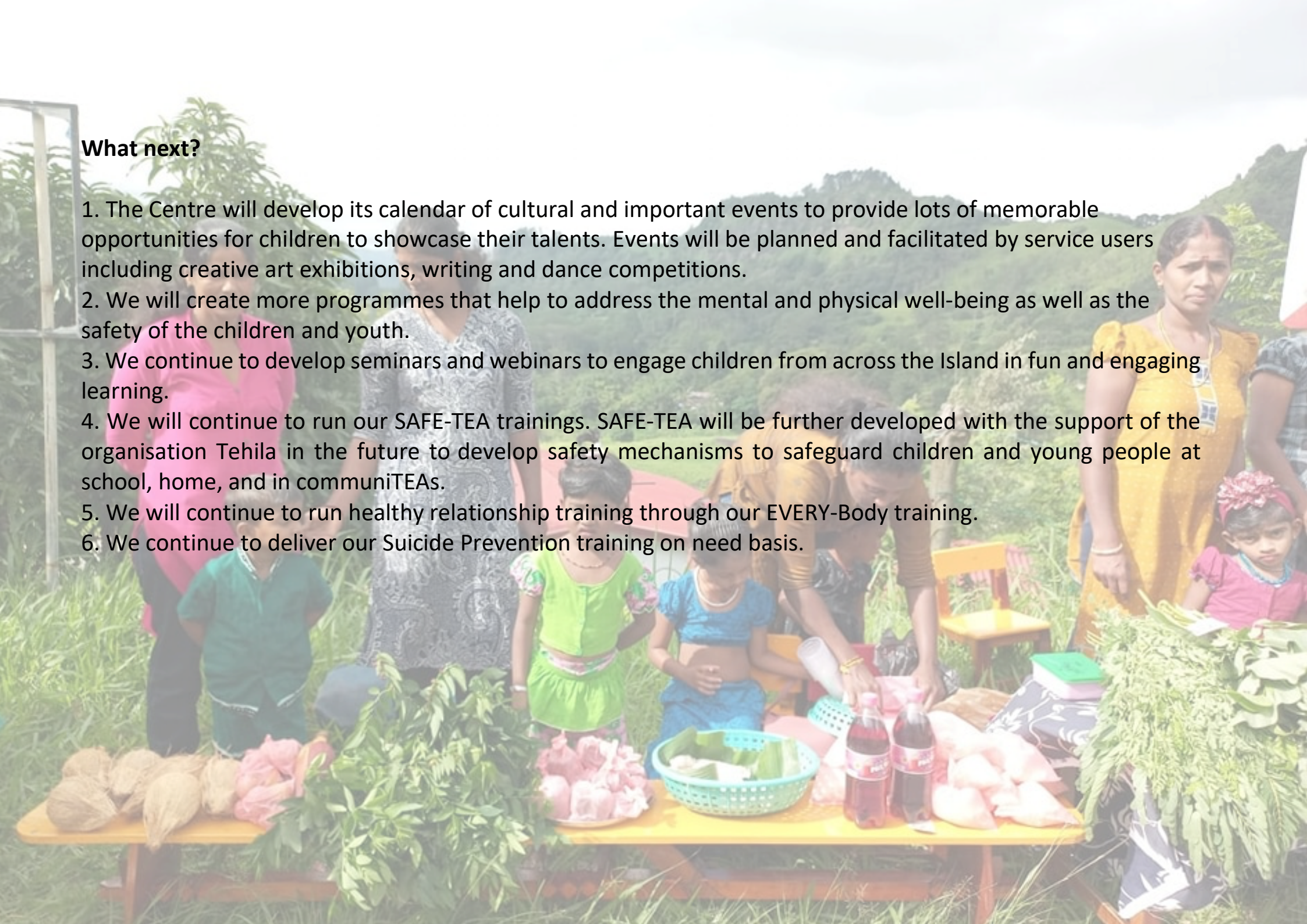
On 7 December, we celebrated **World Soil Day** with 19 participants from the Y.E.S. Programme. The event was supported by the ESOF Metro. Campus team, who actively collaborated with the students to raise awareness about soil conservation. The children participated in hands-on activities, learning the importance of healthy soil for a sustainable environment.

The **Wish Tree** initiative, a heartfelt project by Theva Residence and our patron, Ms. Deeshana Amarasinghe, brought joy and excitement to the Tiny T.E.A. Preschool children this festive season. Each child created a beautiful drawing to hang on the Christmas tree at Theva, with a special wish written on the back of their card. Guests and Ms. Deeshana collaborated to make these wishes come true, turning dreams into reality. A cake-cutting ceremony added to the celebrations, making it a truly memorable moment.

Furthermore, TEA again organized a **Reverse Advent Calendar** for Christmas with the help of Deeshana from Theva. Dheeshana generously provided 52 hamper boxes filled with essential dry rations and festive goodies. These hampers were carefully distributed to the families of children who most deserved them, offering support during the holiday season.

What next?

1. The Centre will develop its calendar of cultural and important events to provide lots of memorable opportunities for children to showcase their talents. Events will be planned and facilitated by service users including creative art exhibitions, writing and dance competitions.
2. We will create more programmes that help to address the mental and physical well-being as well as the safety of the children and youth.
3. We continue to develop seminars and webinars to engage children from across the Island in fun and engaging learning.
4. We will continue to run our SAFE-TEA trainings. SAFE-TEA will be further developed with the support of the organisation Tehila in the future to develop safety mechanisms to safeguard children and young people at school, home, and in communiTEAs.
5. We will continue to run healthy relationship training through our EVERY-Body training.
6. We continue to deliver our Suicide Prevention training on need basis.



3.3 Priority Three: Promotion of child rights, empowerment and awareness

Children are key actors within community development. Participation in learning should be active and promote meaningful engagement in society. We train children to understand their rights as enshrined in the **UN Convention on the Rights of the Child**. Sri Lanka signed up to the Convention in 1991, however knowledge of children's rights continues to be limited among teachers, parents and children. Cultural norms can often deny children and girls to make informed choices, fully exercise their rights and actively participate in society. Furthermore, over **one million Sri Lankans are employed in the tea industry**, a large proportion of this workforce are young women. Millions of women are engaged in low-skill, low-income economic activities in the large informal sector and are also concentrated as unpaid family labour in agricultural communities. Their assets are limited by discriminatory laws and by social practices. The T.E.A. Project aims to empower children and support them in making use of their rights through their consciously tailored leadership programmes and activities that support girls and women to become economically independent. In 2024, TEA facilitated a Soap-Making Programme, drawing the interest of ten women within the communiTEA. This hands-on workshop not only imparted practical skills but also opened up potential income opportunities for participants. By learning the art of soap making, these women gained a valuable asset that could serve as a source of supplementary income, contributing to their economic empowerment.

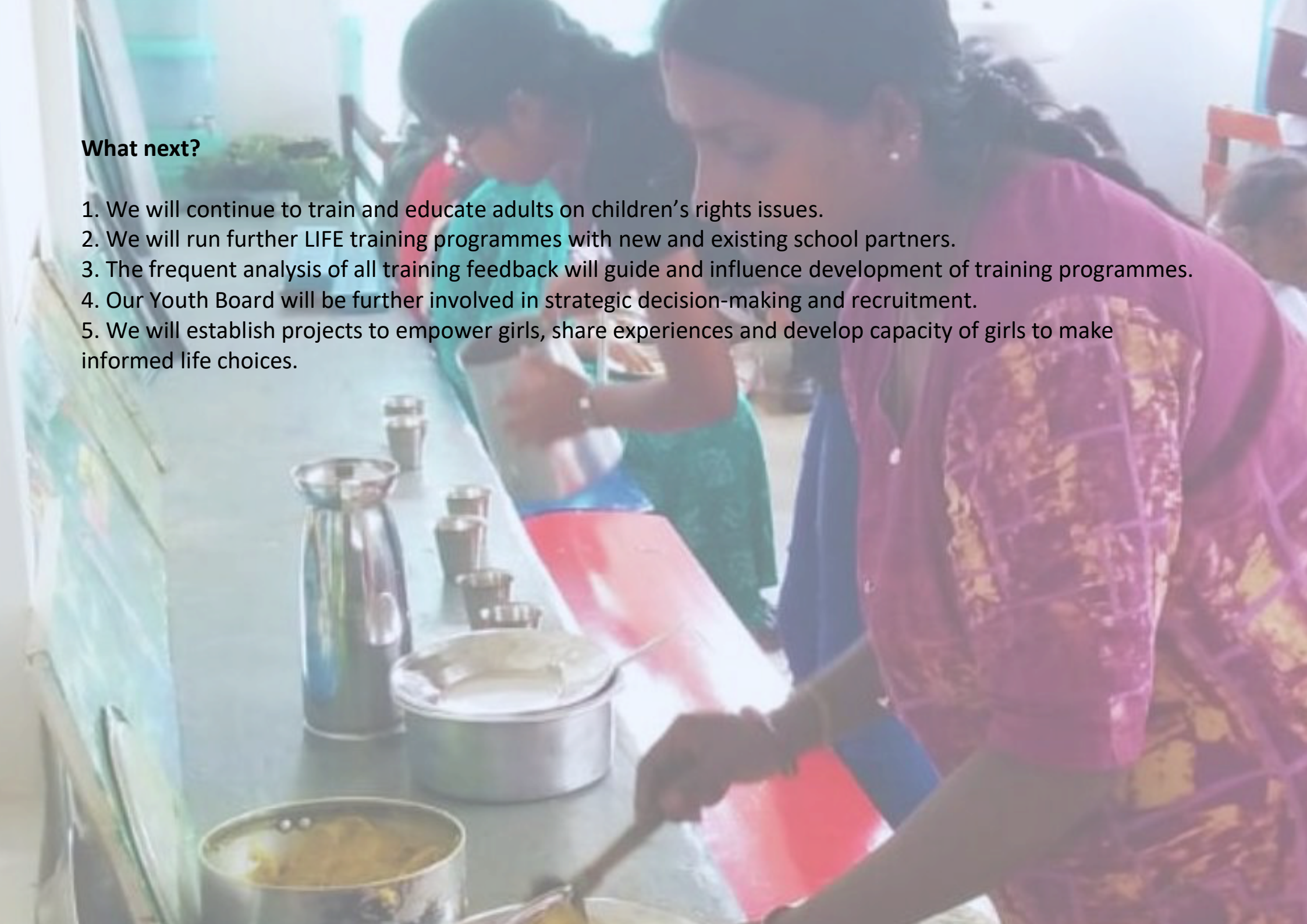
The T.E.A. Project's **LIFE** (Leadership, Independence, Futures & Empowerment) **training** is a 12-hour leadership programme. Since launching the programme 4-years ago we have trained over 1,000 children throughout the Island. The training is facilitated in three languages; **Sinhala, Tamil and English** by a team of local trainers. LIFE Training promotes **the voice of the child** and encourages active participation. Children learn leadership skills, how to keep safe, about children's rights and how to develop a personal SMART goal. They also develop a range

of soft skills including listening, communication and presentation skills. In the reporting period we didn't run any LIFE training programmes.

The T.E.A. Project also gives a voice to the youth, integrating their opinions into strategical decision-making. Our **Youth Board** are a group of local children representing a diverse mix of cultural and religious backgrounds. In 2024, the Youth Board has been bustling with activiTEAs, holding several meetings to discuss and plan various initiatives.

What next?

1. We will continue to train and educate adults on children's rights issues.
2. We will run further LIFE training programmes with new and existing school partners.
3. The frequent analysis of all training feedback will guide and influence development of training programmes.
4. Our Youth Board will be further involved in strategic decision-making and recruitment.
5. We will establish projects to empower girls, share experiences and develop capacity of girls to make informed life choices.



3.4 Priority Four: VolunTEAr Mobilization

VolunTEAr mobilization is one of our **focus areas**. VolunTEArS are a very important asset in the day-to-day activities of The T.E.A. Project and ultimately essential to realize our vision. We encourage international and local volunTEAring.

One great example of local volunTEAr mobilization are our **ParentTEArS** who donate five hours per month to give something back for the free education of their children in our Tiny T.E.A. preschool. The work of ParentTEArS significantly contributes to the day-to-day operation of the project, it helps to establish a sense of ownership that increases the strength of and commitment for the project. A parentTEAr appreciation programme was held in Q2 to appreciate their support at The Cloud.

Furthermore, under our **VolunTEAr Achievement Award**, a reward system for our other local volunteers, The T.E.A. Project handed out 2 awards in 2024 to 2 international volunTEAr to recognize their extraordinary performance. Every volunTEAr is monitored and assessed according to the following four criteria: *shows initiative, hard-working, high impact, best support*.

Finally, in 2024 the number of interested international volunTEArS increased. We were able to recruit ten **international volunTEArS**. In the future, T.E.A. is continuing its international outreach. This includes developing commercial opportunities and collaborations with travel agencies, platforms and NGOs that help place volunteers. All of our volunteering activities put child protection at their core, we have rigorous policies in place to safeguard children and communities that we serve. The T.E.A. Project is also offering internships and in the past has worked successfully with different Sri Lankan universities. In 2024, 05 interns joined the TEAm.

What next?

1. We develop and en-skill our volunteer network of young people.
2. We develop an intercultural training for staff and volunteers.
3. We attract more volunTEArS and expand our network, especially in the field of marketing.
4. We build partnerships with universities, schools and other organisations to attract student interns and volunTEArS.



3.5 Priority Five: Organisational Development

Also in 2024, we continued to focus on **organisational development** as a key priority. This includes resource mobilization, partnership and outreach, service delivery, accountability and reputation as well as improving monitoring and evaluation.

As part of our ongoing efforts to recognize and reward excellence, in the first half of 2024 all staff members have received salary increases in acknowledgment of their hard work and dedication. Furthermore, to ensure continued professional growth and accountability, a performance appraisal process has been initiated. These promotions and salary enhancements underscore our commitment to fostering a culture of excellence, innovation, and continuous improvement within our organization. Our staff team received their second salary increment in the second half of 2024. This adjustment acknowledges the exceptional commitment and contributions of each TEAm member, recognizing their role in advancing The T.E.A. Project's mission. This increment is a testament to our gratitude and belief in the importance of investing in our staff, ensuring they feel valued and motivated as we continue to work together towards our shared goals.

Furthermore, in 2024 TEAm members actively engaged in **some training programmes** to enhance their skills and broaden their perspectives. NTT invited two of our Finance Officers to participate in a finance staff capacity-building programme in Colombo on 6 and 7 August. This training proved invaluable, particularly in guiding us through the development of a completely new chart of accounts. With this restructuring, our financial entries are now much clearer, and our accounts are more organized, enhancing the overall efficiency of our financial processes. Additionally, the programme provided extensive training on QuickBooks software, equipping our TEAm with the skills to maintain and navigate it effectively.

In addition, the entire TEAm recently engaged in a two-day online workshop focused on safeguarding children, hosted by experts from Zambia. This training session provided crucial insights and techniques to ensure the safety and well-being of children under our care.

In the reporting year, there were some **changes in staffing**. Our Senior Project Officer has been promoted to the position of Assistant TEAm Manager. Similarly, our Y.E.S. Programme Coordinator has been promoted to the role of Manager of the Y.E.S. Programme. However, in the course of the year, our Assistant TEAm Manager resigned. Starting 1 July our current Finance Officer was promoted to Finance and Administration Manager. In this new role, he assumed several strategic tasks previously handled by the Assistant TEAm Manager, including report management, volunteer inductions and overseeing all finance activities. Additionally, a valuable volunteer became a staff member with a 6-month probation period. She took over responsibilities in the petty cash section, administration tasks, library management, and the Saturday Service programme. Kavitha, our F.O.O.D. Coordinator, returned to work after her maternal leave, however again stepped down from her role at the end of October. To ensure a smooth transition, we hired an interim F.O.O.D. Coordinator for November and December. Based on her performance, we are optimistic about making her a permanent member of our TEAm from 2025.



What next?

1. We will continue to train staff and create opportunities for personal and organisational development.
2. New partnerships with organisations in the same field will be established to secure funding as well as knowledge transfer and existing partnerships will be strengthened.
3. We will continually revise our standards and our strategy to maintain highest quality in our services.
4. An overall monitoring and evaluation system will be introduced.
5. We will review and improve financial planning and monitoring.
6. We will extend our fundraising capacities to secure varied funding sources.
7. We will create a role dedicated to fundraising.

3.6 Other major achievements/events

The continued strength of The T.E.A. Project and the continuance of its services can be regarded as a **major achievement** itself. Operations were possible in 2024 without interruptions, which demonstrates our project's resilience and the efforts of staff and supporters.

A noteworthy event was the visit in August of an SCI team that provided support in maintenance works. One of their key contributions was creating beds for our flower garden. Additionally, the team established a water line from the well to the stock tank, which can be used during water shortages from the water stream.

Another highlight in the reporting year was the Tiny T.E.A. Preschool Graduation and Concert. This heartwarming event celebrated the achievements of 15 young graduates who proudly received their certificates in front of an audience of nearly 100 guests, including parents, donors, and well-wishers. The concert was a vibrant display of talent, with beautifully choreographed dance performances and engaging elocution presentations by past graduates who are now part of the elocution class. The success of the event highlighted the dedication of our preschool TEACHERS who worked tirelessly to ensure that the children were well prepared. Additionally, in preparation for the next academic year, 15 new children were carefully selected for enrolment, prioritizing the most vulnerable. To ease their transition, our preschool TEACHERS conducted home visits, fostering trust with families and ensuring a smooth adaptation to the preschool environment.

4. Summary and Outlook

4.1 Summary

We would like to thank all of our corporate and individual donors who have supported The T.E.A. Project in 2024. We are extremely thankful to the generosity of local and international volunTEArS who donated their time and skills to empower children. The continued success and growth of the project is due to our valued donors and individuals who give regular donations, organise local fundraising events and support various funding campaigns. We are furthermore thankful to our dedicated Board of Trustees, corporate sponsors **Hirdaramani** and **ASICS** as well as **NTT** for their incredible commitment and support. Last but not least, we would like to thank our ambassador, Deeshana Ameresekere.

2024 has been a period of growth, celebration, and meaningful impact for The T.E.A. Project. Through the collective efforts of our TEAm, volunTEArS, and partners, we have successfully concluded the academic year, expanded our outreach programmes, celebrated cultural and festive occasions, and continued our commitment to empowering children and the broader communiTEA. Despite some challenges, such as a lack of personnel for specific workshops and maintenance problems due to the blocked water line, this year showcased our resilience, dedication, and the ongoing positive transformation we are driving.

Our Tiny T.E.A. Preschool and Y.E.S. programmes have reached maximum capacity, which means a significant increase in attendance among Y.E.S. participants, reflecting a positive trajectory. Meanwhile, our F.O.O.D. Programme remained a vital initiative, providing nutritious, well-balanced meals daily to 50–60 after-school children and 30 preschoolers. Thank you to all of our supporters for your countless effort and commitment.

4.2 Outlook

As in the previous years, we are hoping to grow our network of supporters even further to be able to **expand our services to more children and communiTEAs** in other areas. With our work we want to help to develop aspirations in young people, providing them with the practical skills and knowledge to positively improve their futures and implement sustainable change. They will get the opportunity to build skills needed to make good choices for a healthy participation in society. Y.E.S. is set to introduce innovative programmes, encompassing aesthetic sessions, sports activiTEAs, and a reading circle at the library. Consequently, we strive to increase attendance and also aim to introduce new courses through our **outreach programme** as well as to expand our support to more partner schools in order to uplift the physical and mental health of more children and parents, as well as TEACHERs. Similarly, the Saturday Service initiative is gearing up to broaden its impact through collaborations with the Divisional Secretariat Office and Divisional Agricultural Office.

Finally, we will develop a **comprehensive recruitment strategy** to attract resource persons and trainers for our YES and Saturday Service and to reach educational institutions, professional networks, and communiTEA organizations to welcome volunteers who can help address the lack of trainers issue.

Furthermore, we will create a **fundraising role**, extending our knowledge in this field to generate more varied funding sources and support our future needs, as well as recruit more volunteers to support our fundraising and social media activiTEAs. We also **develop marketing and promotion strategies** to effectively implement a plan to utilize The Centre for events, photo shoots, and similar activiTEAs. This proactive approach will help establish valuable partnerships and expand the reach and impact of the charity.

In response to the various areas in The Cloud that require repairs due to wear and tear, including washrooms, common areas, and kitchen, as well as the water line, we plan for the repairs and fixture in 2025. We are especially committed to solve the blocked water line issue through frequent cleaning and maintaining it accordingly.

Looking ahead, we remain committed to expanding our outreach, strengthening staff capacity, maintaining and improving our facilities, and continuing to provide empowering programmes for children and the communiTEA.

Audit Report

Annual Financial Report 2024

Breakdown of Financial Expenditure

<u>Programme</u>	<u>Expenditure (LKR)</u>	<u>Expenditure (GBP)</u>
Y.E.S After School Programme	1,023,857.00	2,790.26
Centre For Children's Empowerment	691,806.18	1,885.34
Financial	37,797.40	103.01
F.O.O.D. Programme	2,396,357.60	6,530.65
Administration	4,784,213.29	13,038.14
Preschool	1,400,298.75	3,816.15
Saturday Service	-	-
VolunTEAr Programme	28,635.00	78.04
Other	998,751.21	2,721.84

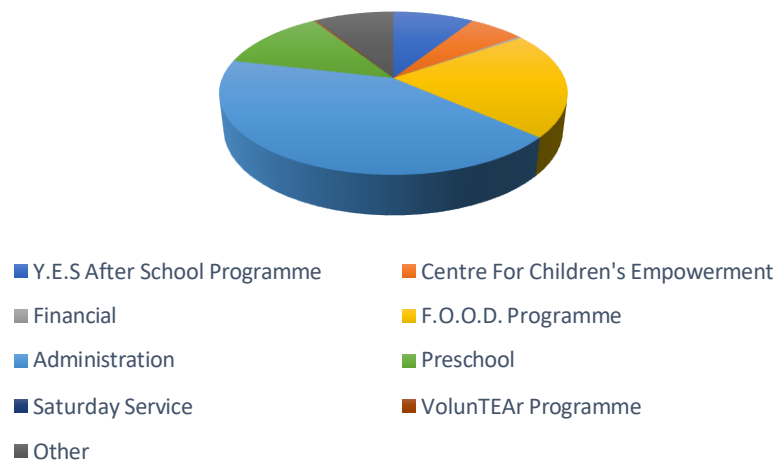
Breakdown of Financial Income

<u>Source of Income</u>	<u>Income (LKR)</u>	<u>Income (GBP)</u>
Local Donors	7,954,572.50	21,678.13
Fundraisers	261,103.00	711.57
Local Donations	394,224.73	1,074.36
Investment Income	73,482.58	200.26
Foreign Donors	2,469,299.85	6,729.44

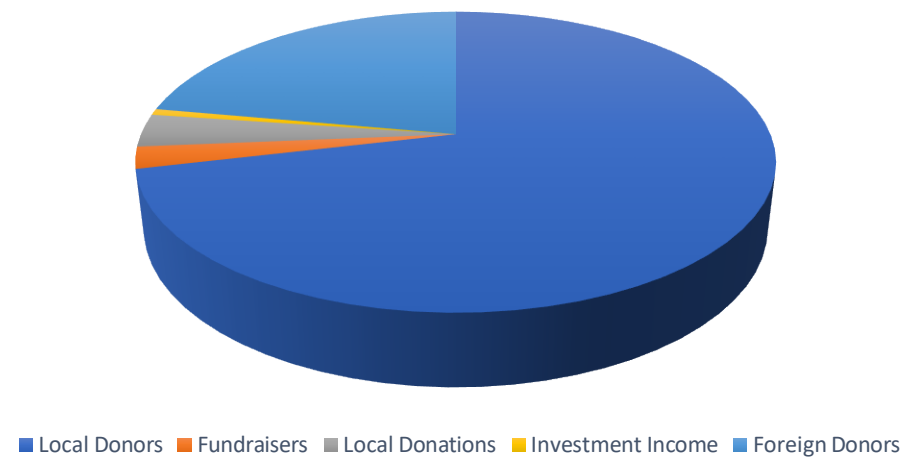
Notes

- Total income for the year ended 2024 is LKR 11,152,682.66 (GBP 30,393.75)
- Total expenditure for the year ended 2024 is LKR 11,361,716.43 (GBP 30,963.42)
- We have a deficit of LKR 209,033.77 (GBP 569.67)

Expenditure



Income





**The T.E.A. Project
No. 09, The Cloud,
Kithulmulla, Galaha,
Kandy 20000,
Central Province
Sri Lanka**

THE TEA PROJECT

England & Wales - Charity number 1163485

Accounts



THE T.E.A PROJECT

FINANCIAL STATEMENTS YEAR ENDED 31st DECEMBER 2023

Rahul Nagalingam
Finance Officer
05/02/2024

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The T.E.A. Project

Notes to the Financial Statements



1. GENERAL

1.1 REPORTING ENTITY

1.1.1 Corporate Information

The T.E.A.Project ("the Organization ") is a Registered Charitable incorporated Organization in United Kingdom in 2018 and Registered INGO in Sri Lanka. The registered office of the organization is at No.3 Pendlebrook, Lancashire, BB7 1GY United Kingdom and No.94/4, Galkanda Road, Aniwatta in Kandy. The Organization has been registered with the District Secretariat Kandy

1.1.2 Principal Activities and Nature of Operations

The principal activities of the Organization comprised of training, empowerment and awareness the children. The Principal activities of the organization in the year under review is advance personnel skills and abilities of vulnerable children by providing training and workshops

1.2 BASIS OF PREPARATION

1.2.1 Statement of compliance

The Financial Statements of the Company have been prepared in accordance with Sri Lanka Accounting Standards (SLFRSs and LKASs) promulgated by the Institute of Chartered Accountants of Sri Lanka (ICASL) and comply with the requirements of the Companies Act, No. 7 of 2007, and amendments there to.

1.2.2 FUNCTIONAL AND PRESENTATION CURRENCY

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates (the functional currency). These financial statements are presented in Sri Lankan Rupees, the Company's functional and presentation currency. There was no change in the company's presentation and functional currency during the year under review. All financial information has been rounded to the nearest Rupee unless otherwise specifically indicated.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 Depreciation

Depreciation is recognized in profit or loss on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment since this most closely reflects the expected pattern of consumption of the future economic benefits embodied in the asset.

The estimated useful lives for the current year are as follows:

Motor vehicles	5 Years
Computers and Printers	5Years
Buildings	20 Years
Tools and Equipment	5Years
Furniture and Fittings	5Years

Depreciation methods, useful lives and residual values are reassessed at each reporting date and a

2.2 Foreign currency transactions

Sri Lankan rupee is the functional currency of the Organization. Transactions in foreign currencies are translated into the functional currency of the Company at the spot exchange rates at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the closing exchange rate at that date. The foreign currency gain or loss on monetary items is the difference between amortized cost in the functional currency at the beginning of the year, adjusted for effective interest and payments during the year, and the amortized cost in foreign currency translated at the spot exchange rate at the end of the year.

Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated to the functional currency at the spot exchange rate at the date that the fair value was determined. Non-monetary items that are measured based on historical cost in a foreign currency are translated using the spot exchange rate at the date of the transaction. Foreign currency differences arising on retranslation are generally recognized in profit or loss.

The T.E.A. Project
Statement of Profit or
Loss

Year Ended 31st December 2023

	Notes	Sept Rs	Sept GBP
Income			
Foreign Donations	3	2,895,304.81	7,107.11
Local Donations	4	8,019,903.98	19,686.46
Other Income	5	412,346.73	1,012.19
Total Income		<u>11,327,555.52</u>	<u>27,805.76</u>
EXPENSES			
Administration and Establishment	6	5,962,347.06	14,635.78
			-
Pre School	7	362,333.42	889.42
Food Programme	8	1,212,399.18	2,976.08
T.E.A.Center	9	753,206.15	1,848.90
Training and Empowerment Programme	10	140,208.00	344.17
Saturday Service	11	9,422.00	23.13
Volunteer Programme	12	259,420.00	636.80
Financial Expenses	13	83,267.84	204.40
Income tax	20	512.68	
Professional Fees	21	58,000.00	
TOTAL PROJECT EXPENSES		<u>2,878,769.27</u>	<u>6,922.89</u>
TOTAL EXPENSES		<u>8,841,116.33</u>	<u>21,558.66</u>
NET SURPLUS/ (DEFICIT)		<u>2,486,439.19</u>	<u>6,247.09</u>

The T.E.A. Project
Statement of Financial Position
As at 31st December 2023

	Notes	RS	GBP
Assets			
Non-Current Assets			
Property Plant & Equipment	14	8,553,957.20	20,997.40
Long-Term Pledges Receivable	15	-	-
Subtotal Long-Term Assets		8,553,957.20	20,997.40
Intangible Assets			
Investments (FD)	16	-	-
Current Assets			
Inventories	17	-	-
Account Receivables	18	-	-
Gov't Grants and Contracts Receivables		-	-
Grant Receivable		-	-
Pledges Receivable		-	-
Cash and Cash Equivalents	19	7,436,343.59	18,254.00
Investments		-	-
Prepaid Expenses		-	-
Subtotal Current Assets		7,436,343.59	18,254.00
Total Assets		15,990,300.79	39,251.40
Equity & Liabilities			
Liabilities			
Current Liabilities			
Account Payable		-	-
Notes (Loans) Payables		-	-
Unearned Revenue		-	-
EPF Payable		30,400.00	74.62
ETF Payable		52,485.00	128.83
Audit Fee		(15,400.00)	(37.80)
Subtotal Current Liabilities		67,485.00	165.66
Long-Term Liabilities			
Mortgage Payable		-	-
Long-Term Loan		-	-
Subtotal Long-Term Liabilities		-	-
Total Liabilities		67,485.00	165.66
Equity			
Net Assets Beginning of year		13,436,376.60	32,982.28
Change in Net Assets		2,486,439.19	6,103.46
Net Assets		15,922,815.79	39,085.74
Total Equity and Liabilities		15,990,300.79	39,251.40

The T.E.A. Project
Statements of Cash Flows
For the Year Ended 31st December 2023

	2023 Rs	2023 GBP
CASH FLOW FROM OPERATING ACTIVITIES		-
		-
		-
Cash Receipt from Local Donors	8,019,903.98	19,686.46
Cash Receipt from Foreign Donors	2,895,304.81	7,107.11
Payments to the Suppliers	(11,808,275.59)	(28,985.78)
Payment to Employees	(4,167,748.00)	(10,230.57)
Increase of Accounts Payable	50,225.00	123.29
Net Cash Flow from Operating Activities	(5,010,589.80)	(12,299.50)
CASH FLOW FROM INVESTMENT ACTIVITIES		-
		-
		-
Additions to the Property Plant and Equipment		-
		-
Net Cash Flow from Investment Activities	-	-
CASH FLOW FROM FINANCE ACTIVITIES		-
		-
Interest Income	412,346.73	1,012.19
Interest Expenses and Bank Charges	(83,267.84)	(204.40)
Net Cash Flow from Finance Activities	329,078.89	807.79
		-
Net increase or decrease in cash and cash equivalents	(4,681,510.91)	(11,491.71)
Cash and Cash Equivalent at the Beginning of the Year	6,730,573.14	16,521.54
Cash and Cash Equivalent at the End of the Year	7,436,343.59	18,432.83

The T.E.A. Project
Notes to the Financial Statements
Year Ended 31st December 2023

	Dec Rs	Dec GBP
Note 03		
Foreign Donations		
FP Forrester	44,679	109.67
FP Givey Stripe Payments	1,747,011	4,288.39
FP MERRY HENRY EVENTS Wheatshe	486,493	1,194.19
FP Racheal and Carl D Ellis	40,709	99.93
FP TEA MARCHANT MARCHANT K	32,914	80.79
FP Tea Project K Storebo	-	-
Kate Merchant	-	-
Pay Pal	203,778	500.21
FP Smaya Soul Decemblem Alice	35,211	86.43
FP STMHALL SHAZIA TARANNUM S	120,418	295.59
FP Julienne James J L	-	-
FP Donation Haines Leonie	134,272	329.60
Other Donations	49,820	122.29
	<u>2,895,305</u>	<u>7,107</u>
Note 04		
Local Donations		
Hiradramani International Expor	5,000,000	12,273.50
Peter Simon	-	-
Ewen	1,644,000	4,035.53
Volunteer Accommodation	72,700	178.46
Raffle Draw Fund Raising Event	183,260	449.85
Till Box Collection	29,610	72.68
Other Donation	668,084	1,639.95
Donations -Other	422,250	1,036.50
	<u>8,019,904</u>	<u>19,686</u>
Note 05		
Other Income		
Interest Income	422,617	1,037.40
Exchange Gain/ (Loss)	(10,270)	(25.21)
	<u>412,347</u>	<u>1,012</u>

Note: This Exchange loss arises due to highly fluctuations of GBP vs LKS. But this loss does not realise until GBP converts in to Sri Lankan Rupees

The T.E.A. Project**Notes to the Financial Statements****Year Ended 31st December 2023**

	Dec Rs	Dec GBP
Note 06		
Administration and Establishment		
Advertising & Promotion	-	-
Donations	137,898	338.50
Electricity	59,878	146.98
EPF 12%	274,000	672.59
ETF 3%	36,540	89.69
Fundraising	20,450	50.20
Bills	40,554	99.55
Membership Fee	42,105	103.36
Special Events	122,953	301.81
Food and Beverages	10,770	26.44
Tools & Equipment's	8,600	21.11
License and Insurance	135,836	333.44
Office Maintenance	4,180	10.26
Software	145,617	357.45
Training and Development	89,620	219.99
Postage and Delivery	1,100	2.70
other	3,500	8.59
Salaries	3,252,190	7,983.15
Stationery	393,392	965.66
Travelling	204,499	501.98
Telephone and Internet	87,119	213.85
Tea Scooter Maintenance	94,120	231.04
Asset Depreciation	797,427	1,957.44
Total Office Expense	<u>5,962,347</u>	<u>14,636</u>
Note 07		
Pre School		
Stationary	33,463	82.14
Training and Development	24,250	59.53
Teachers Allowances	-	-
Workshop Materials	-	-
Special Events	82,770	203.18
Telephone	-	-
Foods for Kids	198,320	486.82
Travelling	4,500	11.05
Donation	8,430	20.69
Teaching Materials	600	1.47
Events and Ceremonies	10,000	24.55
	<u>362,333</u>	<u>889.42</u>

Note 08

Food Programme		
Food Stuff	1,083,110	2,658.71
Cleaning and Maintenance	3,750	9.21
Gas and Others	30,850	75.73
Tools and Equipment	10,439	25.62
Travelling	29,750	73.03
Wages	54,500	133.78
	<u>1,212,399</u>	<u>2,976.08</u>

Note 09

T.E.A.Center		
Center Maintenance	142,590	350.02
Food and Beverages	9,115	22.37
Electricity	21,429	52.60
Salaries	-	-
Transport Charges	343,077	842.15
Donations	-	-
EPF 12%	-	-
ETF 3%	-	-
Telephone	-	-
Tools and Equipment's	17,475	42.90
Stationary	-	-
Travelling Expenses	62,772	154.09
Fuel and Parking	35,590	87.36
Others	53,258	130.73
Wages	67,900	166.67
	<u>753,206</u>	<u>1,848.90</u>

Note 10

Training and Empowerment Programm		
Food and Beverages	34,773	85.36
Special Events and Programme	2,776	6.81
Workshop Material	-	-
Tools & Equipments	12,800	31.42
Tutor Payment	32,000	78.55
Stationary	43,709	107.29
Travelling	14,150	34.73
	<u>140,208</u>	<u>344.17</u>

Note 11

Saturday Service		
Travel	1,777	4.36
Food and Beverages	7,645	18.77
	<u>9,422</u>	<u>23.13</u>

Note 12**Volunteer Programme**

Allowance	258,900	635.52
Local Expenses	-	-
Foods and Beverages	520	1.28
	<u>259,420</u>	<u>636.80</u>

Note 13**Financial Expenses**

Local Bank Charges	22,508	55.25
UK Bank Charge	60,759	149.15
	<u>83,268</u>	<u>204.40</u>

Note 18**Account Receivable**

-
<u>-</u>

Note 19**Cash and Cash Equivalent**

Cash in Hand	-	-
Petty Cash	1,969.12	4.83
Com bank -Saving Account	1,093,217.25	2,683.52
Com Bank - Current Account	1,083,769.22	2,660.33
Money MKT Account	3,093.73	7.59
CAF Account	5,254,294.27	13,076.55
Total	<u>7,436,343.59</u>	<u>18,432.83</u>

Note 20**Income tax**

<u>512.68</u>	<u>1.26</u>
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Note 21**Professional fees**

<u>58000</u>	<u>142.37</u>
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The T.E.A. Project
Notes to the Financial Statements
for the Year Ended 31st December 2023

Property Plant & Equipment

Note 14

Fixed Assets	Leased Land & Building	Motor Vehicle	Computers & Printers	Furniture & Fixtures	Tools & Equipment	Total
Balance as at Beginning	7,998,710	479,250	348,218	429,990	526,316	9,782,484
						-
Additions/(Disposals)	814,730	-	-	-	-	814,730
Disposal	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-
Balance as at Closing	8,813,440	479,250	348,218	429,990	526,316	10,597,214
ACCUMULATED DEPRECIATION						
Balance as at Beginning	642,603	76,700	270,492	93,411	162,624	1,245,830
						-
Depreciation for the year	440,672	95,850	69,644	85,998	105,263	797,427
Disposal Assets Dep.	-	-	-	-	-	-
Balance as at Closing	1,083,275	172,550	340,136	179,409	267,887	2,043,257
Net Assets as at end of month	7,730,165	306,700	8,082	250,581	258,429	8,553,957
In GBP	18,975.24	752.86	19.84	615.10	634.37	20,997.40

Assets	Depreciation Rate
Leased Land & Building	5%
Motor Vehicle	20%
Computers & Printers	20%
Furniture & Fixtures	20%
Tools & Equipment	20%

When calculating the depreciation for the organization's Fixed Assets, the practice is to calculate depreciation for the whole year whenever the assets are brought. If the assets were sold, there is no depreciation for that year in that sold Assets for the whole year.

Income and Expenses Quarterly wise of the Year 2023

Ordinary Income/Expense	Q - 1	Q - 2	Q - 3	Q - 4	Cumulative
Income					
Local Donation					
Hiradramani International Expor	2,500,000.00	2,500,000.00			5,000,000.00
Peter Simon					-
NTT		105,000.00	539,000.00	1,000,000.00	1,644,000.00
Volunteer Accommodation			72,700.00		72,700.00
Raffle Draw Fund Raising Event	118,500.00			64,760.00	183,260.00
Till Box Collection	29,610.00				29,610.00
Other Donation	294,061.08	17,580.00	286,442.90	70,000.00	668,083.98
Donations -Other	376,000.00	21,250.00		25,000.00	422,250.00
Total Donations Local	3,318,171.08	2,643,830.00	898,142.90	1,159,760.00	8,019,903.98
Investment Income					
Interest Income	302,103.69	13,346.14	20,123.64	87,043.48	422,616.95
Total Investment Income					422,616.95
UK Donations					
FP Forrester	12,701.33	7,774.83	12,347.60	11,855.30	44,679.06
FP Givey Stripe Payments	3,819.70	305,930.49	1,207,111.49	230,149.61	1,747,011.29
FP MERRY HENRY EVENTS Wheatsh	128,561.51	116,184.50	123,310.00	118,437.00	486,493.01
FP Racheal and Carl D Ellis	12,832.76	7,637.90	12,176.20	8,062.00	40,708.86
FP TEA MARCHANT MARCHANT K	12,791.49	7,774.83	12,347.60		32,913.92
FP Tea Project K Storebo					-
Kate Merchant					-
L. Norde				203,778.00	203,778.00
FP Smaya Soul Decembre Alice	8,643.76	11,927.13	4,870.00	9,769.75	35,210.64
FP STMHALL SHAZIA TARANNUM S	53,852.52	66,565.71			120,418.23
FP Julienne James J L					-
FP Donation Haines Leonie	134,271.99				134,271.99
Other Donations	7,358.66		30,606.75	11,854.40	49,819.81
Total UK Donations	374,833.72	523,795.39	1,402,769.64	593,906.06	2,895,304.81
Total Income	3,995,108.49	3,180,971.53	2,321,036.18	1,840,709.54	11,337,825.74
Expense					
Center Expenses					
Center Maintenance	117,000.00			25,590.00	142,590.00
Food and Beverages		2,165.00		6,950.00	9,115.00
Electricity		13,614.39	7,814.35		21,428.74
Salaries					-
Transport Charges	343,077.09				343,077.09

Donations					-
EPF 12%					-
ETF 3%					-
Telephone					-
Tools and Equipment's	3,505.00	780.00	7,390.00	5,800.00	17,475.00
Stationary					-
Travelling Expenses	56,922.12	2,900.00	2,100.00	850.00	62,772.12
Fuel and Parking	13,150.00	9,950.00	12,490.00		35,590.00
Others		51,093.20	2,165.00		53,258.20
Wages	19,000.00	27,100.00	6,000.00	15,800.00	67,900.00
Total Center Expenses	552,654.21	107,602.59	37,959.35	54,990.00	753,206.15
Financial Expenses					
Local Bank Charges	6,858.30	6,671.19	3,838.94	5,140.00	22,508.43
UK Bank Charges	35,251.38	13,255.23	6,150.80	6,102.00	60,759.41
Total Financial Expenses	42,109.68	19,926.42	9,989.74	11,242.00	83,267.84
Food Programme					
Food Stuff	263,746.00	320,985.00	218,164.58	280,214.60	1,083,110.18
Cleaning and Maintenance				3,750.00	3,750.00
Dry Rations					-
Gas and Others	9,850.00	7,500.00	6,200.00	7,300.00	30,850.00
Tools and Equipment		8,749.00	1,190.00	500.00	10,439.00
Travelling		8,500.00	9,150.00	12,100.00	29,750.00
Wages		5,000.00	13,000.00	36,500.00	54,500.00
Total Food Programme	273,596.00	350,734.00	247,704.58	340,364.60	1,212,399.18
Income Tax				512.68	512.68
Office Expense					
Advertising & Promotion					-
Donations	18,498.00	30,400.00	26,000.00	63,000.00	137,898.00
Electricity	10,888.00	13,620.52	5,209.57	30,159.43	59,877.52
EPF 12%	85,200.00	85,200.00	46,800.00	56,800.00	274,000.00
ETF 3%	12,780.00	12,780.00	7,020.00	3,960.00	36,540.00
Fundraising				20,450.00	20,450.00
Consumable					
Bills	6,570.00	8,890.00	17,053.86	8,040.00	40,553.86
Membership Fee	42,105.00				42,105.00
Special Events	1,950.00	35,000.00	21,247.98	64,755.00	122,952.98
Food and Beverages	2,770.00	4,100.00	3,900.00		10,770.00
Tools & Equipment's	3,450.00			5,150.00	8,600.00
License and Insurance	1,950.00	123,648.00		10,238.31	135,836.31
Office Maintenance				4,180.00	4,180.00
Safety and Medical					-
Software				145,617.17	145,617.17
Training and Development		21,890.00	57,850.00	9,880.00	89,620.00
Postage and Delivery		1,100.00			1,100.00
Information Technology					-
Salaries	580,355.00	874,545.00	852,795.00	944,495.00	3,252,190.00

Stationery	355,429.31	17,923.44	11,289.00	8,750.00	393,391.75
Travelling	44,646.08	59,426.60	48,449.53	51,977.00	204,499.21
Telephone and Internet	31,630.00	18,111.48	17,811.48	19,565.83	87,118.79
FA Depreciation for the Month					-
other				3,500.00	3,500.00
Tea Scooter Maintenance	22,180.00	40,234.67		31,705.00	94,119.67
Total Office Expense	1,220,401.39	1,346,869.71	1,115,426.42	1,482,222.74	5,164,920.26
Professional fees				58,000.00	58,000.00
Pre School Expense					
Stationary	28,039.00	1,535.00	1,294.00	2,595.00	33,463.00
Training and Development	5,250.00		15,000.00	4,000.00	24,250.00
Teachers Allowances					-
Workshop Materials					-
Special Events	3,435.00	14,240.00	25,460.00	39,635.42	82,770.42
Telephone					-
Foods for Kids	99,220.00	41,070.00	52,110.00	5,920.00	198,320.00
Travelling		1,500.00		3,000.00	4,500.00
Donation	8,430.00				8,430.00
Teaching Materials				600.00	600.00
Repair and Maintenance				10,000.00	10,000.00
Total Pre School Expense	144,374.00	58,345.00	93,864.00	65,750.42	362,333.42
Volunteer Programme					
Allowance	82,500.00	71,400.00	69,500.00	35,500.00	258,900.00
Local Expenses					-
Foods and Beverages				520.00	520.00
Total Volunteer Programme Expenses	82,500.00	71,400.00	69,500.00	36,020.00	259,420.00
Training & Empowerment Programme					
Food and Beverages	28,683.00	3,050.00	3,040.00		34,773.00
Special Events and Programme	2,776.00				2,776.00
Workshop Material					-
Tools & Equipment's	12,800.00				12,800.00
Telephone and Internet					-
Tutor Payment				32,000.00	32,000.00
Stationary	21,819.00	985.00	20,205.00	700.00	43,709.00
Travelling	750.00	2,500.00	9,200.00	1,700.00	14,150.00
Total Training & Empowerment Programme	66,828.00	6,535.00	32,445.00	34,400.00	140,208.00
Saturday Service					
Workshop Material	8,300.00		1,400.00		9,700.00
Travel				1,777.00	
Food and Beverages		5,895.00	1,750.00		7,645.00
Total Saturday Service Expenses	8,300.00	5,895.00	3,150.00	1,777.00	19,122.00
Total Expense	2,390,763.28	1,967,307.72	1,610,039.09	2,085,279.44	8,053,389.53
Net Ordinary Income	1,604,345.21	1,213,663.81	710,997.09	(244,569.90)	3,284,436.21
Profit for the Year	1,604,345.21	1,213,663.81	710,997.09	(244,569.90)	3,284,436.21

Appendix 01

Changes details of Exchange Rate

Quarter 1 Average	
January	445.87
February	440.51
March	400.37
	428.92

Quarter 2 Average	
April	398.04
May	385.47
June	381.99
	388.50

Quarter 3 Average	
July	411.10
August	408.97
September	399.53
	406.53

Quarter 4 Average	
October	395.51
November	407.35
December	413.87
	405.58

Average for the Year	
Quarter 1 Average	428.92
Quarter 2 Average	388.50
Quarter 3 Average	406.53
Quarter 4 Average	405.58
	407.38

THE TEA PROJECT

England & Wales - Charity number 1163485

Accounts

Bampton (Devon) Community Hub

Trustees Annual Report 2022

We began the year with four trustees and unable to recruit despite asking and advertising for more trustees. These trustees are of tremendous importance to the running of the Community Hub (locally known as The Riverside Hall). Our trustees have continued to fund raise, apply for valuable grants, carry out administration, secretarial duties and financial duties as well as maintaining the building to keep it in good order.

Our main aim throughout 2022 continued to be the improvement of the building both internally and externally, so that the people of Bampton and surrounding areas can continue to use it all year round. This also helps to attract more hirers as this revenue keeps the building open on a day to day basis.

During 2022 the trustees obtained one grant which enabled the hall to function during covid.

Sheila Howels our late secretary passed away leaving us with a large inheritance of £54200. Part of this money will be used to replace the temporary extension which was built 70 years ago.

We are trying hard to encourage more hirers which is difficult after covid with people being very cautious.

The monthly film night continued with a broad selection of up to date films enjoyed each month by a loyal group of local residents.

The car park continues to receive donations from residents using it.

Claire Benton
Chair of Trustees

THE TEA PROJECT

England & Wales - Charity number 1163485

Accounts



The T.E.A. Project – Annual Report 2021



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Audit Report 2021

A message from the CEO

The year 2021 was once again dominated by Covid-19 restrictions and lockdowns. We are incredibly grateful to our TEAm, donors, partners and supporters for everything they have done to help the children we work for. This moment has proven that we can make a difference when we work together.

Unfortunately, tea plantation communiTEAs we work with still are at the bottom of the Sri Lankan society. Many of them continue to work in harsh conditions for a meagre income. With the continued pandemic restrictions, these communiTEAs continuously face difficulties and barriers in accessing nutritious food, healthcare and education. Children living in the tea plantations are the most vulnerable group.

However, I am inspired by all the stakeholders who have risen to this past year's unprecedented challenges. They have demonstrated the ability to recover, adapt to the volatile environment, and be dedicated to the children and communiTEA we serve. Despite the uncertainty of the pandemic, our TEAm continued to provide educational services to the children and urgent support to families in crisis – virtually and physically. The report shows their dedication, hard work and resilience.

We also had a change in leadership: Our founders moved back to the UK after staying in Sri Lanka for more than eight years and handed over the charity's operations to a young and dynamic TEAm in Sri Lanka. Thank you, Carl and Racheal, for this fantastic charity and your continued unwavering support.

Furthermore, there were significant structural changes, and some TEAm members were promoted in 2021. This year also brought a change in my life. I took over the position of Executive Director, and I am proud to say that our TEAm has emerged stronger and remains committed. Together we have accomplished many goals and supported the communiTEA in a time when they needed us the most.

We are very grateful to all our supporters for being with us on our journey – our work wouldn't exist without you. We know there will be challenging times ahead, but we remain confident and dedicated in our commitment to help children. We know that together we can help realize their aspirations.

Thank you for inspiring us and joining The TEA Project.

Arun JP
CEO

1. Our Beneficiaries

In the last years the T.E.A. (*training, empowerment and awareness*) Project has worked with thousands of vulnerable children and families as well as government schools, orphanages and non-profit organisations island-wide, delivering its TTT (training the trainers) programmes to teachers and empowerment programmes to schools and orphanages. Since 2019 T.E.A. has begun to concentrate its work in the tea estate region of Hanthana, centralizing its support by establishing a dedicated Centre to run education and empowerment programmes to rural communities.

The project gives young people a voice – a voice which develops ambition, skills, knowledge and opportunities for underprivileged children, unlocking a child's hidden potential. We believe passionately that developing skills, aspirations and confidence in young people is key to securing a positive and sustainable future for the next generation.

The T.E.A. Project has a **school network** which includes **nine schools** situated in the rural region of Hanthana, Central Province. Our school partners vary greatly in size but they share common challenges such as extreme under-funding, high levels of pupil poverty, absenteeism and lone parenting due to parents working abroad. The population of our nine partner schools is 500+ teachers and 2,500+ school children aged from 5–17 years who represent Muslim, Buddhist, Christian and Hindu faiths.

Also we support three local communiTEAs close to The Centre site which enables us to support children not only in school but in their communiTEA and extend services to their parents and adults. More than 90% of

parents residing in our target area work on tea estates as daily paid labourers and tea pickers. Families are exposed to multiple socio-economic factors that create disadvantage, poor cognitive development of children and entrap children and families in the cycle of poverty.

International volunteers and local volunteers support our school-based outreach programmes and communiTEA events with their commitment and enthusiasm. We run a profile on the platform **Workaway** that lists NGOs and other providers of volunteer work. Due to the pandemic that also affected tourism, therefore, in 2021, we were not able to recruit a large number of international volunteers to support our vision by offering their skills to our partner schools. We did establish a partnership with **AIESEC**, a global organisation that promotes our volunTEAing opportunities as well as the **travel agency Atypique Lanka** that offers a package to travelers interested in volunTEAing.

End of September 2020 we completed the construction works of **our Centre for Children's Empowerment – The Cloud**. The vision has been that the full development of The Centre would bring immediate benefit to people working within the tea industry and enable deprived families to access free education, daily nutritional meals, career guidance, employment opportunities and communiTEA development support. However, due to the pandemic we could not run services immediately after opening since schools had to stop operating again at the beginning of October following government regulations to prevent the spread of COVID-19. This did not allow a full service to start until the beginning of 2021.

2. Our Aims and Priorities

2.1 What does The T.E.A. Project do?

In September 2015 The T.E.A. Project became a registered Charitable Incorporated Organisation (CIO) UK Charity no: 1163485. **In 2018 The T.E.A. Project was granted permission by the District Secretariat Kandy to work in the Central Province** and in 2019 an application was submitted for INGO (international non-governmental organisation) registration in Sri Lanka which finally was achieved in September 2019. We are governed by the jurisdiction of the Charity Commission, UK, and the NGO Secretariat of Sri Lanka. T.E.A. is an acronym meaning **training, empowerment and awareness**:

T is for **training**

Our bespoke training makes T.E.A. unique! Programmes in English, Sinhala and Tamil promote health, safety, well-being and empowerment of children. We train professionals to develop best practice methods and uphold children's rights. Children develop leadership qualities, life skills and aspiration. Training provides children and their communities with practical tools to make sustainable change at grassroots level.

E is for **empowerment**

We believe the empowerment of children is central to poverty alleviation. The project supports child care services at local and national level to improve standards and provision; encouraging service providers to value the contribution made by children. We create learning opportunities that develop ambition, increase resilience and unlock the hidden potential in every child.

A is for awareness

The T.E.A. Project is a children's rights-led organisation. We believe in **provision, prevention, protection and participation** rights of children. We promote the voice of every child and actively engage with children to make positive change. We advocate for children and run education programmes to increase practical awareness of the universal rights and principles enshrined in the UN Convention on the Rights of the Child.

The aims of The T.E.A. Project

1. Advance personal skills and abilities of vulnerable children by providing training and workshops
2. Advance practical knowledge of children's rights principles and practices by providing education, advice and advocacy
3. Alleviate poverty by providing sustainable projects, training and workshop provision designed to raise aspirations and increase opportunities and capabilities of vulnerable children

Core VALUES of The T.E.A. Project

- Help to give vulnerable children and young people a strong voice and be their champion
- Always listen, respect and value children and young people and treat all children and young people as individuals
- Work to protect children and young people from harm, suffering and maltreatment
- Work to fight the harmful effects of poverty upon children, young people and their families
- Empower children to make good choices
- Aspiration building
- Developing resilience, soft skills and self-confidence in children

2.2 Centre for Children's Empowerment

Beginning of 2019 T.E.A. signed an agreement that secured a Centre for Children's Empowerment for the next 30 years initially to ensure the best chance of realizing the long-term success of the project and of sustaining our vision. To set up The Centre according to the needs of the surrounding communities we conducted a high number of consultation activities with communiTEA members, teaching staff and children. In addition, we held many networking and information sharing meetings with local government officers and local service providers. Finally after starting in March 2020, in August 2020 building works were completed and we held our opening event end of September 2020.

The Centre provides quality English-medium Early Childhood Education (ECE) provision for local children aged 3 years to 5 years so that children will be safe and equipped with the skills to enter formal school ready to learn. The selection criteria, enrolment, curriculum, policies and procedures for the **Tiny T.E.A. pre-school** have been developed and over 20 families have been interviewed to assess if they meet the criteria for a free English-medium pre-school placement. One parent (ParenTEAr) of each child is required to work 5 hours per month on a voluntary basis assisting with kitchen duties, Centre maintenance and cleaning. **21 pre-school children were registered by end of 2021.** Each child receives three sets of uniforms consisting of T-shirts and shorts provided by our sponsor Hirdaramani.

Our **F.O.O.D.** (Fueling Opportunities, Outcomes and Diet) **Programme** is supporting two of our services. It provides a nutritious, healthy, balanced breakfast snack for the children who attend our pre-school (Tiny T.E.A.s). And it provides a nutritious lunch for up to 30 school children five days per week who arrive from school, eat and then join our after-school programme. The funding of the F.O.O.D. programme by The Neelam

Trust (NTT) will continue until August 2022. The Food Project Coordinator is a local village resident. We believe in recruiting locally and creating opportunities in the communities where we work.

Our **after-school programme (Y.E.S. = Youth Empowerment Service)** is delivered in three languages. To this end we have been developing important registration documents and H&S guidelines. After-school activities include empowerment programmes such as healthy relationship training, suicide prevention, language programmes (Sinhala and English) and arTEA sessions. In 2022 we plan to introduce Tuition Classes to improve attainment in important subjects such as math and science, this will help to unlock potential and increase life chances for local school children.

As CODID-19 restricted many fields of life in Sri Lanka, we saw the need to adapt our Y.E.S. programme to these new challenges. Since then we successfully run workshops and sessions virtually in addition to our physical classes. Furthermore, we have developed an outreach programme which has enabled the service to work with more children that live far from The Centre and struggle to travel the distance. A virtual information sharing session was conducted initially with the school Principals to discuss how our services could best support local schools. The Principals were happy to support T.E.A. programmes at their schools, suggestions from schools included; programmes for TEACHERS on stress management and ICT. They stated that they want to speak to the staff and make a menu of services that they would like us to run at their schools. The Principals of the following partner schools agreed to work in partnership with The T.E.A. Project for improving the education of children: Shivashakthi School, Upper Galaha Primary School, Dunali Primary School, Shrivani School, Kalaivani School, Karagaskada Central College, Badhrawwathi School, Ramakrishna National School, Thiruwalluwar School

Empowerment training, educational workshops and vocational training activities enhance the education, skill base and individual performance of children. Counselling and therapeutic interventions decrease vulnerability levels and help to build resilience. Furthermore, students benefit from international volunteers delivering a broad range of programmes. By end of 2021 **147 children were registered** for the after-school programme.

Additionally, empowering girls and women will remain a key priority for the project. The Centre develops skills/knowledge, increases support networks, improves well-being and promotes the voice and local participation of women and girls.

Objectives of The Centre

1. To equip 25–30 disadvantaged pre-school children and their families with information, guidance and practical support to increase education outcomes, health and social development of children through the provision of an excellent early-years education.
2. To provide a diverse after-school programme of education, vocation and empowerment opportunities to educate enskill and increase the capacity of youth to actively participate in society.
3. To provide a holistic service to adult communiTEA members to access training, vocation and advice/information from key health- and social care services.

3. Overview of Our Work

3.1 Priority One: Education and skill development of children/teachers/communiTEA/parents in the estate region. To reach potential, increase outcomes and develop teaching and parenting skills.

The project has finalized its **Suicide Prevention** training programme in 2019, which has targeted adolescents, teachers and communiTEA members. We have worked closely with multi-agency service providers in Sri Lanka and have conducted significant research locally, regionally and internationally. Our aim is to deliver a training programme focusing on mental health and suicide prevention that will equip children and adults with the tools and information they need. In 2021 the training was held with different groups of children from grades 6 to 11 at our Centre. Due to the success of this programme, partnering schools requested it also for children attending their schools. Thus, in 2021, T.E.A. delivered one programme to Kalaivani School. 29 children attended the training.

Schools and institutions working with children in Sri Lanka do not have safer recruitment procedures or policies in place to protect children from abuse. A number of domestic laws do exist to protect children from harm however enforcement of laws and legislation is weak. Child abuse is a global problem that is deeply rooted in cultural, economic and social practices. There is an increase in economic migration from Sri Lanka of mothers and parents who travel overseas to work as domestic helpers. The children they leave behind are often defenceless against abuse from predatory family relatives and neighbours.

Recently, we have observed that there is an improvement in the parents' commitments to safeguard children. Parents are actively taking part in parents meetings and they see a value and positive change in children when they attend activities and programmes at our Centre.

In 2021 T.E.A. has not delivered any **SAFE-TEA training** but will be continuing to do so to educate professionals about **the different forms of child abuse, signs of abuse**, how to **respond to disclosures** and **how to reduce harm and keep children safe from abuse**.

Train the Trainers

Teachers are essential to happy, healthy and empowered children. We focus on giving teachers and our own staff the skills to be able to deliver our programmes as well as improve the level of teaching.

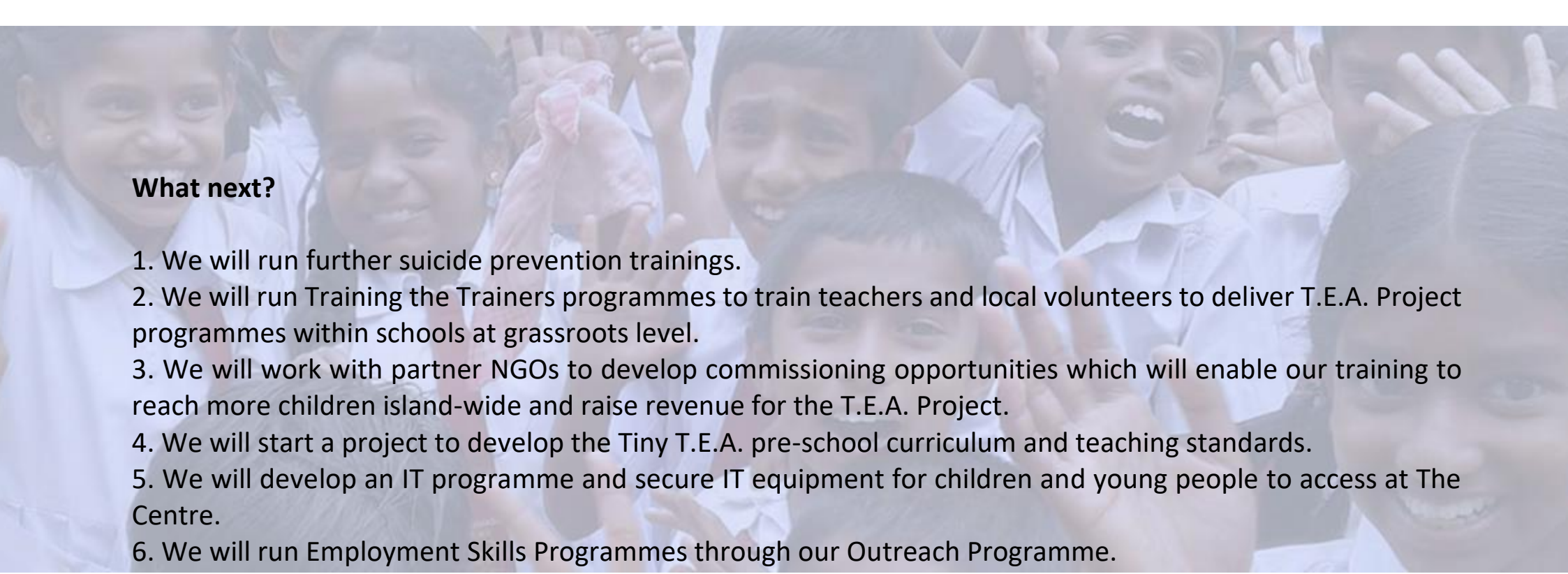
An **English development programme** for communiTEA volunTEArS and local school children is successfully running. It is set out for three levels. In 2021 we conducted level one. Children are keen to learn languages and develop their basic knowledge further. Also we witnessed that children overcome their fear of speaking and use English more confidently.

World of Work (W.O.W.) is a work experience programme we developed specifically for children aged between 12–18 years. It was rolled out in 2021 and helps children to gain work experience in the NGO sector in our office, pre-school, kitchen and handling outdoor projects. The goal of this project is to increase practical knowledge, work ethics and skills in a safe and nurturing work environment. Children are required to work 100 hours over a three-month period (Level 1), 200 hours in six months (Level 2), 300 hours in nine months (Level 3) and 400 hours in one year (Level 4). A work experience certificate is offered to each child who completes

any of the levels. Weekly mentoring and supervision meetings are provided. In the beginning of 2021, 12 children successfully registered for the programme. During COVID-19 T.E.A. children supported with tasks such as, helping to prepare and distribute study packs.

T.E.A. introduced a **CommuniTEA Steering Group (STEArS)** that offers their experience, local and technical sector knowledge to ensure The Cloud fully implements its vision and objectives. It increases the use of The Cloud, helps to promote services and increases communiTEA participation of local stakeholders in strategic Centre planning. Quarterly meetings are held to discuss the development of the Centre and to suggest workshops, training and information sessions to address local needs in our **Saturday Service**. This service addresses parents, communiTEA members and unemployed youth. 31 members (for example, school principals, one assistant superintendent and one field officer, local business owners, community and youth leaders such as representatives of CBOs, development officers, as well as T.E.A. officer and manager) from the estate sector are part of the steering group.

TEA is developing an IT programme for children visiting the after-school programme, which will start in 2022- There we gratefully received a donation of two laptops from the French Woman Group. These laptops will enable us to provide resources for our future IT programme and help children to acquire needed skills for future education, training and employment. Knowledge in the field of information technology will be a valuable asset for children when they begin to apply for employment.



What next?

1. We will run further suicide prevention trainings.
2. We will run Training the Trainers programmes to train teachers and local volunteers to deliver T.E.A. Project programmes within schools at grassroots level.
3. We will work with partner NGOs to develop commissioning opportunities which will enable our training to reach more children island-wide and raise revenue for the T.E.A. Project.
4. We will start a project to develop the Tiny T.E.A. pre-school curriculum and teaching standards.
5. We will develop an IT programme and secure IT equipment for children and young people to access at The Centre.
6. We will run Employment Skills Programmes through our Outreach Programme.

3.2 Priority Two: Promoting health and well-being among vulnerable children and adults in the estate area, addressing to risks and hazards in the changing environment. Learning to address the mental, physical well-being and safety of the children and youth

Evaluating the capacity to achieve can take decades and may depend on one key decision made during childhood. This section will outline some projects and programmes that we believe have the potential to transform lives, create peace and promote positive outcomes especially for vulnerable children.

In 2021 we started to develop a **listening service** to “listen” to Youth Empowerment Service Users with empathy and provide a safe space to unfold their thoughts, emotions and any conflicts. Most of the children seek a comfortable and non-judgmental place to open up. It’s also a chance for them to understand themselves better.

The **Single Mother Empowering Project by Women in Management (WIM)** reaches out to support households with single mothers. The T.E.A. Project selected five young people between 14 and 18 years of age. Selection was based on recommendations by school Principals and key stakeholders in the communiTEA. In addition, interviews were conducted. The progress of the children will be monitored and reported to WIM by The T.E.A. Project. In 2021, the first edition of the programme was successfully completed.

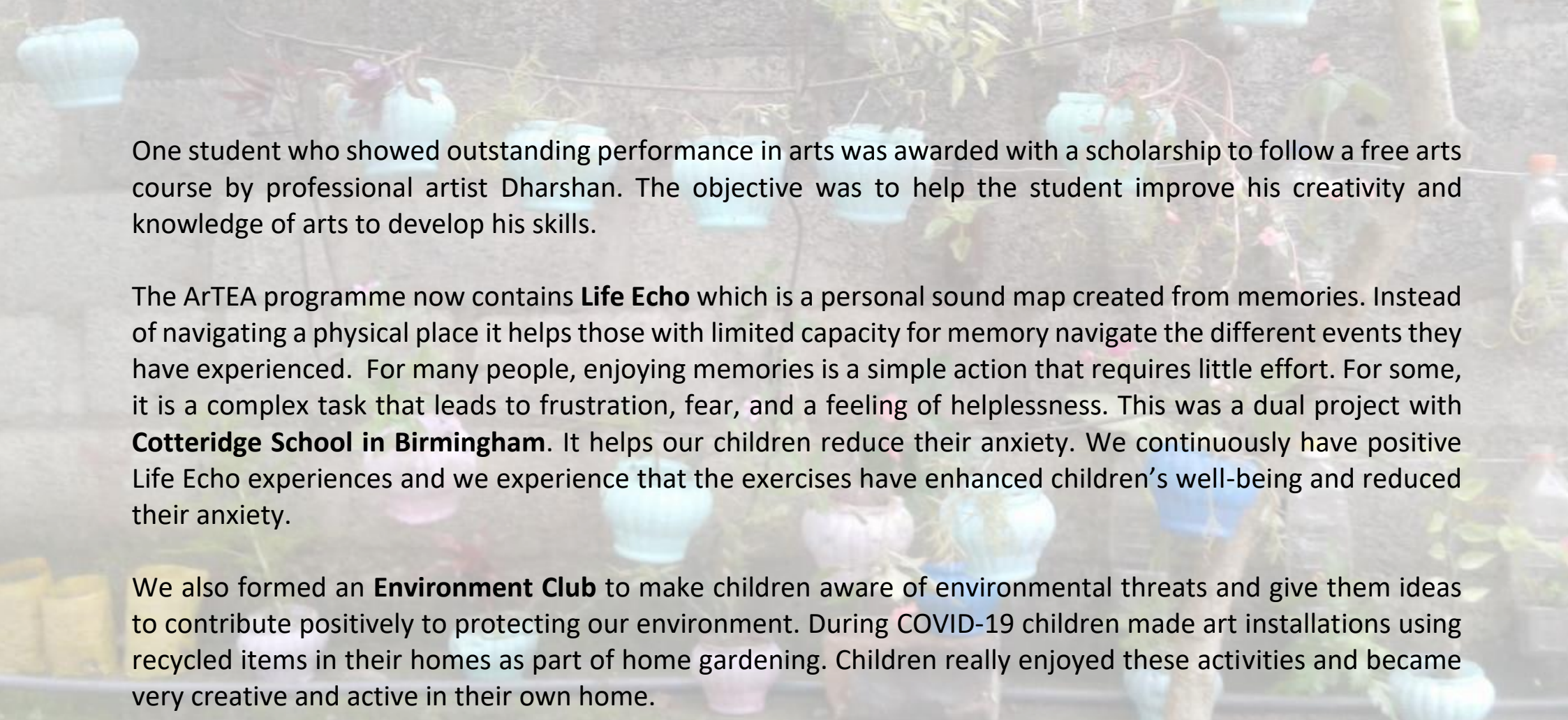
We began a **scholarship for an estate sector child, this enabled a graduate from Tiny T.E.A.** to attend an international/semi-government school and be provided with a scholarship payment to support their education.

Objectives for this scholarship programme were to improve the education level of estate sector children and to give an opportunity to estate sector children to benefit from high-quality education from an international/semi-government school. This is an exciting pilot project and we hope to provide further Tiny T.E.A. graduates funded opportunities to complete their primary education in English medium at an International School.

T.E.A. developed its first public **Webinar** to provide our young experts a voice to share their advice regarding the pandemic for children around the world. Three panelists who attend Y.E.S. and are members of our Youth Board were selected based on their performance and interest. The COVID-19 impact and information on how children spend their time during that period along with the available resources were shared as recommendations. This was a new experience for The T.E.A. Project and it was a huge success.

Arts programmes and Environment Club

Art-based work assists children to explore the world without boundaries, working with junk material, drawing cracks in the wall, mosaic painting and making art installations are some activities children enjoy. Therapeutic art workshops encourage students to express their feelings using art and creativity. Developing communication skills and using different tools in this way helps students to relax, have fun, **share their emotions and unleash their hidden talents** and creative abilities. All students have personal folders and they are encouraged to develop individual portfolios of their work. This programme is hugely successful with children of all ages. In 2021, it was conducted with children of grades 6 to 8. During C-19 children completed home projects. TEACHERS received feedback and pictures of the children's work via WhatsApp groups, which showed that they happily engaged in being active during times of lockdown.



One student who showed outstanding performance in arts was awarded with a scholarship to follow a free arts course by professional artist Dharshan. The objective was to help the student improve his creativity and knowledge of arts to develop his skills.

The ArTEA programme now contains **Life Echo** which is a personal sound map created from memories. Instead of navigating a physical place it helps those with limited capacity for memory navigate the different events they have experienced. For many people, enjoying memories is a simple action that requires little effort. For some, it is a complex task that leads to frustration, fear, and a feeling of helplessness. This was a dual project with **Cotteridge School in Birmingham**. It helps our children reduce their anxiety. We continuously have positive Life Echo experiences and we experience that the exercises have enhanced children's well-being and reduced their anxiety.

We also formed an **Environment Club** to make children aware of environmental threats and give them ideas to contribute positively to protecting our environment. During COVID-19 children made art installations using recycled items in their homes as part of home gardening. Children really enjoyed these activities and became very creative and active in their own home.

Celebrating youth events

The T.E.A. Project invests a lot of resources into enabling children to organise small events. This is not because we are crazy about planning (which we are). Providing children with small budgets and guidance to develop child-led ideas into events and activities is not only great fun but it provides a vital learning experience. These events enable **children to celebrate how special they are** and for adults to realise the incredible potential of

children when they are given the power to make their own decisions. We frequently hear how surprised teachers are by their students' abilities – this not only **raises children's aspirations but it increases teacher's expectations of children.**

Thai Pongal was celebrated on 18 and 19 January at The Cloud. Three events with games were organised by the Youth Board for the Tiny T.E.A. and Y.E.S. users following COVID-19 guidelines. More than 60 children attended this cultural event, traditional rituals were held and everyone was offered delicious traditional food and refreshments made by our skilled TEAm and children and young people.

The Cloud celebrated **International Women's Day** on 8 March 2021 with 60 children. The Tiny T.E.A. preschoolers created a Women's Day poster. A creative writing and an art competition was launched and EVERY-Body, The T.E.A. Project's healthy relationship training, was conducted with girls and boys of grades 9, 10 and 11 over two full days. The Women's Day celebration event focused on gender equality, past and present stories of successful women, awareness about the significance and purpose of women, issues faced by women and how youth could support women, as well as women's career objectives. Children were actively contributing their ideas and opinions on Women's Day and they were keen to engage in interactive group work sessions organised by the TEAm.

Usually in April we would hold a **New Year's celebration**. The event was planned to include traditional games. However, the event in this year was disrupted due to COVID-19 restrictions. Also **Children's Day** in October had to be cancelled due to the pandemic.

For Christmas 2021 the T.E.A. Project ran its annual Wish Tree event, this time for children aged 11 and above. Our local hotel supporters The Theva Residency ran a Christmas appeal and collected dozens of **Christmas gift boxes** from generous individual Sri Lankan donors so that we could surprise children from the communiTEAs around our Centre with magical Christmas gift boxes. The kindness and generosity demonstrated was truly inspiring.

In addition, TEA organized a **Reverse Advent Calendar** with the help of The Theva Residency. We received 100 gifts boxes and gave one box to each family. These boxes included essential food items, clothes, toys stationery enabling the children to have a wonderful season and continue their education.

A group of children are sitting on a light-colored floor, creating colorful rangoli art. They are using various colored powders to form intricate patterns, including flowers and geometric shapes. The children are dressed in casual clothing, and the background shows more children and some colorful fabrics.

What next?

1. The Centre will develop its calendar of cultural and important events to provide lots of memorable opportunities for children to showcase their talents. Events will be planned and facilitated by service users including creative art exhibitions, writing and dance competitions.
2. We will create more programmes that help to address the mental and physical well-being as well as the safety of the children and youth.
3. We continue to develop virtual seminars and webinars to engage children from across the Island in fun and engaging learning.

3.3 Priority Three: Promotion of child rights, empowerment and awareness

Children are key actors within community development. Participation in learning should be active and promote meaningful engagement in society. We train children to understand their rights as enshrined in the **UN Convention on the Rights of the Child**. Sri Lanka signed up to the Convention in 1991, however knowledge of children's rights continues to be limited among teachers, parents and children. Cultural norms can often deny children and girls to make informed choices, fully exercise their rights and actively participate in society.

LIFE (Leadership, Independence, Futures & Empowerment) **training** is a 12-hour leadership programme. Since launching the programme 4-years ago we have trained over 1,000 children throughout the Island. The training is facilitated in three languages; **Sinhala, Tamil and English** by a team of local trainers. LIFE Training promotes **the Voice of the Child** and encourages active participation. Children learn leadership skills, how to keep safe, about children's rights and how to develop a personal SMART goal. They also develop a range of soft skills including listening, communication and presentation skills. In the reporting period 2021 we ran several LIFE training programmes with children from grades 6 to 11.

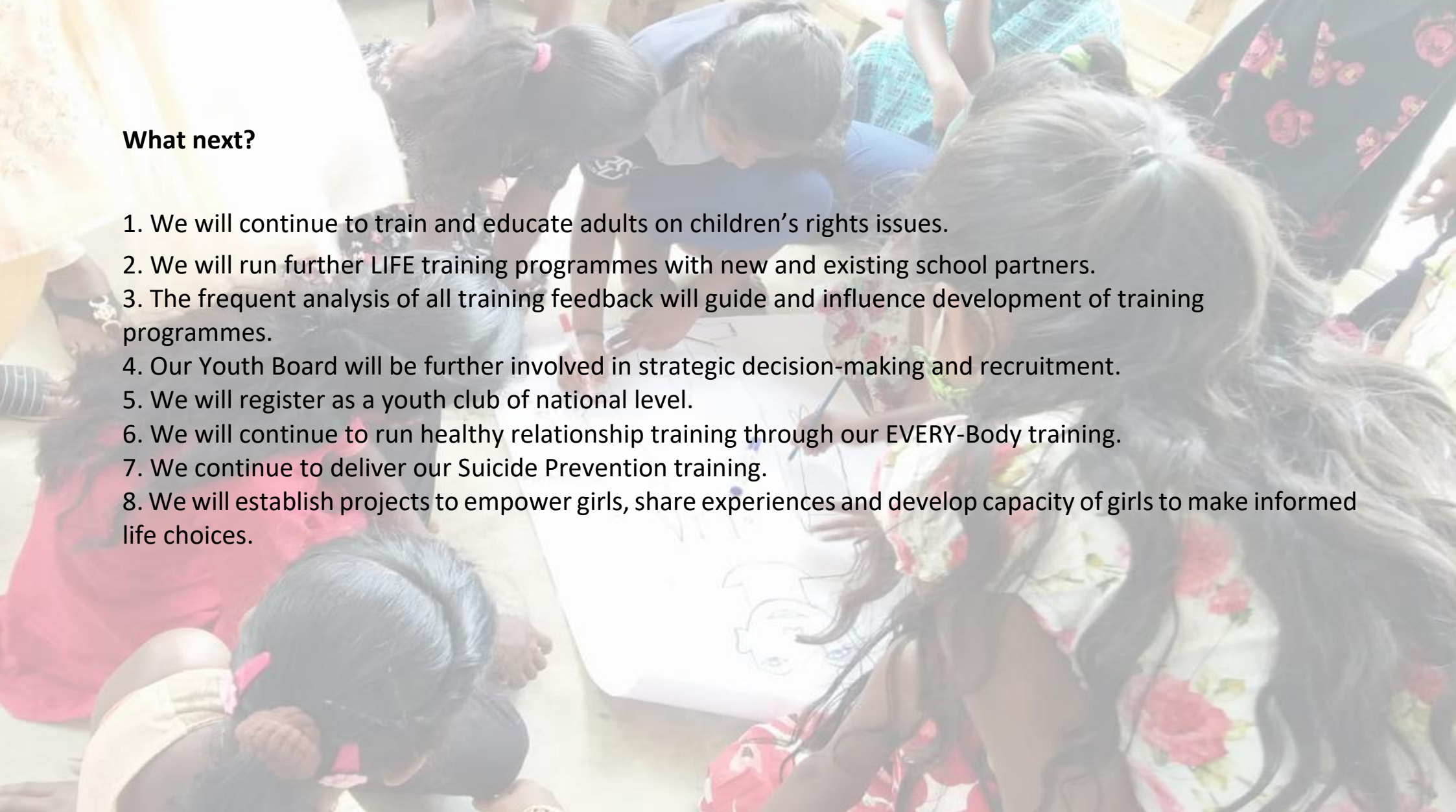
Our **Youth Board**, are a group of local children representing a diverse mix of cultural and religious backgrounds. Our Youth Board have supported various programmes and events with special performances and planning. Furthermore, in 2021 the Youth Board worked with **university students from Hong Kong** on a project focusing on supporting vulnerable communiTEAs in the fields of environment and health. The Youth Board received training and participated in the recruitment process of staff during 2021. For this, they formed an interview panel and took part in the collective decision-making process.

Empowering Girls to Be Healthy, Happy and Resilient

Developing emotional intelligence and robust mental health of youth, especially girls is a key focus of our work. Women face lower literacy rates and are more often unemployed than men. The labour force participation of women as of 2021 is 33.6 % of the total population (UNDP). Still women face limited opportunities to fully integrate into the workforce.

Over **one million Sri Lankans are employed in the tea industry**, a large proportion of this workforce are young women. Millions of women are engaged in low skill, low income economic activities in the large informal sector and are also concentrated as unpaid family labour in agricultural communities. Their assets are limited by discriminatory laws and by social practices.

EVERY-Body is a training programme conducted by The T.E.A. Project to enhance the knowledge of sexual and reproductive health. The programme helps adolescents understand emotional and physical changes during puberty and it helps adolescents to stay safe and overcome challenges faced in the society. It also includes breaking down male and female stereotypes and promotes respect of girls and partners. A key focus of this training is to educate adolescents on different forms of harassment, Internet safety and how to increase personal safety. In 2021 we continued to deliver training. We ran a full-day workshop on International Women's Day and activities to promote awareness of sexual reproductive rights.



What next?

1. We will continue to train and educate adults on children's rights issues.
2. We will run further LIFE training programmes with new and existing school partners.
3. The frequent analysis of all training feedback will guide and influence development of training programmes.
4. Our Youth Board will be further involved in strategic decision-making and recruitment.
5. We will register as a youth club of national level.
6. We will continue to run healthy relationship training through our EVERY-Body training.
7. We continue to deliver our Suicide Prevention training.
8. We will establish projects to empower girls, share experiences and develop capacity of girls to make informed life choices.

3.4 Priority Four: VolunTEAr Mobilization

In 2020 we revised our key priorities and volunTEAr mobilization became one of our **new focus areas**. VolunTEArS are a very important asset in the day-to-day activities of The T.E.A. Project and ultimately essential to realize our vision. We encourage international and local volunTEAring.

One great example of volunTEAr mobilization is our **Youth Board** founded in 2019 where young people donate their time to support our organisation, gain knowledge and become involved in decision-making. The Youth Board frequently recruit new members and expand their knowledge and skills.

Another important pillar in the field of volunTEAring are our **ParentTEArS** who donate five hours per month to give something back for the free education of their children in our Tiny T.E.A. pre-school. Work of ParentTEArS significantly contributes to the day-to-day operation of the project, it helps to establish a sense of ownership that increases the strength of and commitment for the project.

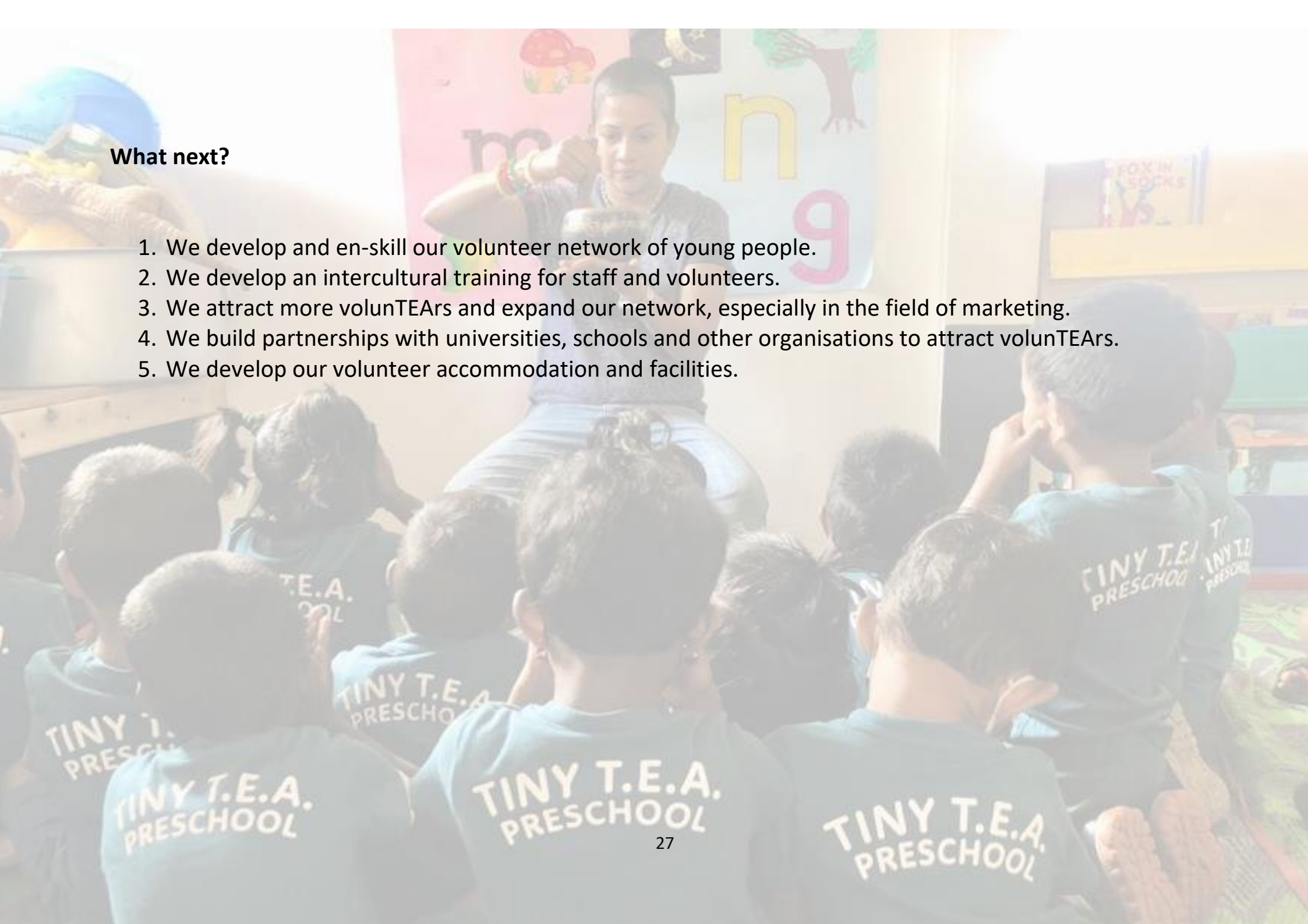
To recognize outstanding volunTEArS and to motivate them in their work for The T.E.A. Project, we created the **VolunTEAr Achievement Award**, a reward system for local volunteers. Every three months one local volunTEAr who shows extra-ordinary performance is awarded a trophy, a certificate and a voucher as an incentive. Every volunTEAr is monitored and assessed according to the following four criteria: *shows initiative, hard-working, high impact, best support*.

Due to the CODID-19 pandemic affecting every aspect of life, in 2021 T.E.A. was not able to recruit many new **international volunTEArS** as the government did not allow foreigners to enter the country. Thus, the focus in

2021 was on recruiting **local volunTEArs**. Nonetheless, T.E.A. is continuing its international outreach and also planning on activities in the field of voluntourism to make effective use of it once travelling will be safe again. This includes developing commercial opportunities and collaborations with travel agencies, platforms and NGOs that help place volunteers. We recruited a range of highly skilled local volunteers which added enormous value to the work of The T.E.A. Project.

To this end, in 2020 T.E.A. developed a three-day paid package for tourists together with the Sri Lanka-based French **travel agency Atypique Lanka** to give travelers the opportunity to visit the Centre and volunteer for three days, raising awareness for marginalized communities in the tea plantations and bringing in funding. The travel agency actively promotes this package alongside their other offers. All of our volunteering activities put child protection at their core, we have rigorous policies in place to safeguard children and communities that we serve.

Furthermore, The T.E.A. Project started a partnership with the international organisation **AIESEC** that provides global volunteer exchange experiences. We signed the contract in December 2020, however didn't receive any international volunteers in 2021 through AIESEC.



What next?

1. We develop and en-skill our volunteer network of young people.
2. We develop an intercultural training for staff and volunteers.
3. We attract more volunTEArS and expand our network, especially in the field of marketing.
4. We build partnerships with universities, schools and other organisations to attract volunTEArS.
5. We develop our volunteer accommodation and facilities.

3.5 Priority Five: Organisational Development

As part of our **revision of priorities** in the reporting period we have identified organisational development as a further key priority from 2020. We see this area as essential for providing high-quality and high standard services to children and the communiTEA. This includes resource mobilization, partnership and outreach, service delivery, accountability and reputation as well as improving monitoring and evaluation.

Due to the pandemic and ongoing restrictions The T.E.A. Project developed a COVID-19 procedure that required all visitors to wear face masks and wash hands when they enter. All areas, furniture and equipment are to be disinfected at the beginning and the end of each day, and each learning space will be cleaned after every meeting / group activity. This procedure is essential in maintaining health and safety and ensuring highest standards at the Centre.

T.E.A. conducted a SWOT (strengths, weaknesses, opportunities and threats) analysis to improve attendance of the service users and to identify potential threats and solutions. Consequently, a timetable with measures was introduced that were followed and implemented throughout 2021. T.E.A. identified that an outreach programme was key to countering poor attendance. In 2021 development began with the aim to start the programme in 2022.

Based on a decision of the senior management in 2020, as of January 2021 the Director of Sri Lankan Operations took over the role of Chief Executive of The T.E.A. Project. T.E.A. also recruited a new Director of Centre Operations on 1 March 2021. Founder Carl returned to the UK in January and Founder Racheal returned in the

middle of March 2021. The TEAm are sad to say goodbye to Carl and Racheal however they will both join the Board of TrusTEAs and keep in regular contact with the project.

A new assistant pre-school TEAcher has been selected due to Keerthika leaving her role. The new TEAcher began working in August 2021. T.E.A. also hired a MarkeTEAR Fundraiser in the middle of October. It is a new role and he will be responsible for fundraising and marketing. Furthermore, a new F.O.O.D. Programme Coordinator was recruited at the end of 2021. She will join beginning of 2022.

The staff and/or new **TEAm members** received the following trainings in 2021: *Leadership Training to develop leadership skills and a positive attitudes towards work; a Plastic-Free Workshop to make them aware of the harmful effects of using plastics, Introduction to Listening Service, the webinar “Charities and Safeguarding in an International Context to give supportive instructions for the Child Safeguarding Officer to develop T.E.A. safeguarding measures, guidance on safeguarding and protecting people who come into contact with our organization.*

One of our volunteers also conducted a workshop called “**Who am I?**” to learn how to understand ourselves better and what makes us special as individuals.

A woman and a man are kneeling in a field, planting a small green sapling into the soil. The woman is on the left, wearing a blue dress and a face mask, and the man is on the right, wearing a blue t-shirt and a face mask. They are both focused on the task. The background shows a green building and some trees.

What next?

1. We will continue to train staff and create opportunities for personal and organisational development.
2. New partnerships with organisations in the same field will be established to secure funding as well as knowledge transfer and existing partnerships will be strengthened.
3. We will continually revise our standards to maintain highest quality in our services.
4. An overall monitoring and evaluation system will be introduced.
5. We will review and improve financial planning and monitoring.

3.6 Other major achievements/events

Since funding is an important pillar of our work we frequently organise fundraising events. However, due to COVID-19 in 2020 events where people gather physically were not allowed. As a consequence, T.E.A. held its second **virtual CommuniTEA event** over ten days in December before Christmas. Many local supporters, partners and VolunTEArS performed virtually and helped to raise funds for our free services for disadvantaged children at The Cloud. Contents included concerts, yoga and meditation sessions, a cooking class, an art workshop and more.

Thank you to all local and international artists and partners who donated their skills and services for our annual virtual Christmas fundraiser.

4. Summary and Outlook

4.1 Summary

Firstly, we would like to thank all of our corporate and individual donors who have supported the work of The T.E.A. Project in 2021. We are extremely thankful to the generosity of local and international volunteers who donated their time and skills to empower children. The continued success and growth of the project is due to our valued donors and individuals who give regular donations, organised local fundraising events and supported various funding campaigns. We are furthermore thankful to our dedicated Board of Trustees and corporate sponsors **Hirdaramani and ASICS** for their incredible commitment and support of The T.E.A. Project. And last but not least, our patron, Dr Sulochana.

In 2021 COVID-19 was still present as in the previous year and affected Sri Lankan life severely. Nonetheless, we managed to start all services by the beginning of 2021. New programmes such as **W.o.W., the Saturday Service**, an **arts programme** and the **Environment Club** were introduced, as well as the **Listening Service**. To improve our approach T.E.A. conducted a S.W.O.T. analysis. Its main outcome was establishing an outreach programme with partner schools. We successfully developed a plan to start the programme in early 2022.

At the end of 2020, T.E.A. faced fundamental structural changes with the founders Carl and Racheal leaving their positions in 2021. However, they handed their life work over to a dynamic team. Those changes also entailed the recruitment of new employees who will be working together to realize our vision in the future.

Thank you to all of our supporters for your countless effort and commitment.

4.2 Outlook

With regard to the pandemic we hope that the situation improves further and restrictions are reduced so that our Centre can be used to its full potential in empowering children.

As part of our restructuring we are welcoming our new F.O.O.D. Programme Coordinator from January 2022. We are also looking forward to seeing our co-founders Racheal and Carl visit us in summer 2022.

We are hoping to grow our network of supporters further to be able to expand our services to more children and communiTEAs in other areas. With our work we want to help to develop aspirations in young people, providing them with the practical skills and knowledge to positively improve their futures and implement sustainable change. They will get the opportunity to build skills and the confidence needed to make good choices for a healthy participation in society.

We will develop a robust fundraising strategy to support our future needs, the Board of Trustees have begun a programme to re-define the priorities, ambitious and outcome indicators of The T.E.A. Project.

Audit Report 2021





**The T.E.A. Project
No. 09, The Cloud,
Kithulmulla, Galaha,
Kandy 20000,
Central Province
Sri Lanka**

THE T.E.A. PROJECT

AUDITOR'S REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2021

DIG/TDK/RLYB/HTK

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE T.E.A. PROJECT**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of The T.E.A. Project, which comprise the statement of financial activities, statement of Assets and Liabilities as at 31 December 2021, statement of changes in accumulated fund and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the statement of Assets and Liabilities of the Association's as at 31 December 2021 and of its financial performance and its cash flows for the year then ended in accordance with Association's accounting policies mentioned in the pages 07 to 09.

Basis for opinion

We conducted our audit in accordance with Sri Lanka Auditing Standards (SLAuSSs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Association in accordance with the Code of Ethics issued by CA Sri Lanka (Code of Ethics) and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Accounting Policies of the Association's as details in page 07 to 09, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the association's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SLAuSSs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SLAuSs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

As required by section 163 (2) of the Companies Act No. 07 of 2007, we have obtained all the information and explanations that were required for the audit and as far as appears from our examination, proper accounting records have been kept by the Company.

23 September 2022
Kandy

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2021

	Note	2021 Rs.	2021 GBP.	2020 Rs.	2020 GBP.
Donation	3	8,420,001	31,083	12,256,894	48,162
Project expenses	4	(3,921,494)	(14,477)	(1,753,634)	(6,837)
Finance income	5	285,837	1,055	88,774	349
Net surplus from operating activities		<u>4,784,344</u>	<u>17,661</u>	<u>10,592,034</u>	<u>41,674</u>
Administration expenses		(4,066,419)	(15,012)	(4,978,963)	(19,564)
Net surplus for the year		<u><u>717,925</u></u>	<u><u>2,649</u></u>	<u><u>5,613,071</u></u>	<u><u>22,110</u></u>

The accounting policies and notes on pages 07 through 11 form an integral part of these financial statements.

The T.E.A. Project

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2021

	Note	2021 Rs.	2021 GBP.	2020 Rs.	2020 GBP.
ASSETS					
Non-current assets					
Property, plant and equipment	6	8,002,202	31,504	8,143,751	32,026
		<u>8,002,202</u>	<u>31,504</u>	<u>8,143,751</u>	<u>32,026</u>
Current assets					
Other receivables		27,000	100	-	-
Cash and cash equivalents	7	1,797,768	6,643	969,096	3,811
		<u>1,824,768</u>	<u>6,743</u>	<u>969,096</u>	<u>3,811</u>
Total assets		<u><u>9,826,970</u></u>	<u><u>38,246</u></u>	<u><u>9,112,847</u></u>	<u><u>35,837</u></u>
EQUITY AND LIABILITIES					
Funds and Liabilities					
Accumulated fund		9,706,010	37,996	8,988,085	35,383
Foreign currency reserve		-	(197)	-	(36)
Total funds		<u><u>9,706,010</u></u>	<u><u>37,799</u></u>	<u><u>8,988,085</u></u>	<u><u>35,347</u></u>
Current liabilities					
Accrued expenses	8	120,960	447	124,760	490
		<u>120,960</u>	<u>447</u>	<u>124,760</u>	<u>490</u>
		<u><u>9,826,970</u></u>	<u><u>38,246</u></u>	<u><u>9,112,845</u></u>	<u><u>35,837</u></u>

It is certify that the financial statements have been prepared in compliance with the requirements of the Companies Act No. 07 of 2007.



Finance Manager

The Board of Trustees are responsible for these financial statements. Signed for and on behalf of the board by,



Chief Executive Officer



Trustee

The accounting policies and notes on pages 07 through 11 form an integral part of these financial statements.

23 September 2022

Kandy

STATEMENT OF ACCUMULATED FUND

Year ended 31 December 2021

	Accumulated fund Rs.	Accumulated fund GBP.	Total Rs.	Total GBP.
Initial investment in funds	3,375,014	13,273	3,375,014	13,273
Net surplus for the year	5,613,071	22,110	5,613,071	22,110
Foreign currency reserve	-	(36)	-	(36)
Balance as at 31 December 2020	8,988,085	35,347	8,988,085	35,347
Net surplus for the year	717,925	2,649	717,925	2,649
Foreign currency reserve	-	(197)	-	(197)
Balance as at 31 December 2021	9,706,010	37,799	9,706,011	37,799

Foreign currency fluctuation receive impact also include accumulated fund under GBP.

The accounting policies and notes on pages 07 through 11 form an integral part of these financial statements.

The T.E.A. Project

STATEMENT OF CASH FLOWS

Year ended 31 December 2021

	Note	2021 Rs.	2021 GBP	2020 Rs.	2020 GBP
Cash flow from project operating activities					
Net surplus for the year		717,925	2,649	5,613,072	22,110
Adjustments for,					
Finance income	5	(285,837)	(1,055)	(88,774)	(349)
Foreign currency receive		-	(197)		
Depreciation of property plant and equipment		564,997	2,089	490,385	1,927
Operating deficit before working capital changes		997,085	3,486	6,014,682	23,688
Changes in working capital					
Increase in other receivables		(27,000)	(100)	-	-
Increase in accrued expenses		(3,800)	(46)	124,762	491
Cash used in operations		966,285	3,340	6,139,444	24,179
Finance income	5	285,837	1,055	88,774	349
Net cash flows from operating activities		1,252,122	4,395	6,228,218	24,528
Cash flow used in investing activities					
Acquisition of property, plant and equipment	6	(423,448)	(1,562)	(5,318,514)	(20,939)
Net cash used in investing activities		(423,448)	(1,562)	(5,318,514)	(20,939)
Net increase in cash and cash equivalents		828,674	2,833	909,704	3,589
Cash and cash equivalents at the beginning of the year		969,096	3,811	59,392	222
Cash and cash equivalents at the end of the year	7	1,577,830	6,643	969,096	3,811

The accounting policies and notes on pages 07 through 11 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2021

1. CORPORATE INFORMATION

1.1 Domicile and legal form

The T.E.A. Project “The Association” is a registered charitable incorporated organization in United Kingdom since 2015 and registered under International Non-Governmental Organization (INGO) in Sri Lanka. The registered office of the organization is at No. 03, Pendlebrook, Lacashire, BB7 1GY United Kingdom and No. 09, Kithulmulla, Galaha, Kandy, Sri Lanka.

1.2 Principal activities and nature of operations

The principal activity of the organization is facilitating adequate training, empowerment and awareness programs for children. Personnel skills and capabilities of vulnerable children are evaluated annually and identify any areas of development.

1.3 Date of authorization for issue

The financial statements of “The T.E.A. Project” for the year ended 31 December 2021 were authorized for issue in accordance with a resolution of the committee members on 23 September 2022.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PRINCIPLES

2.1 BASIS OF PREPARATION

The financial statements of the Association have been prepared in accordance with the accounting policies of The T.E.A. Project. Accounting policies are indicated in Note 2.2.

2.2 SIGNIFICANT ACCOUNTING POLICIES

2.2.1 Donation/Grants Recognition

Donation/Grants is recognized to the extent that it is probable that the economic benefits will flow to the association and the donation/grants can be reliably measured.

Donation/Grants represents the donations in foreign and local and other activities. All income is accounted for on an accrual basis.

2.2.2 Expenditure Recognition

All expenditure incurred in the running of the association and in maintaining the property, plant, and equipment in a state of efficiency has been charged to revenue in arriving at the surplus for the year.

2.2.3 Functional and presentation currency

These financial statements are presented in Sri Lankan rupees (Rs) and British pound (GBP). GBP us as follows,

- Assets and Liabilities are at the Closing Rate.
- Income and Expenses at the spot Exchange Rate. (If not using the Average Rate).
- Equity items at the Historical Rate.

The Company's functional currency is Sri Lankan Rupees.

2.2.3 Taxation

No provision has been made for taxation in these financial statements.

2.2.4 Property, plant and equipment

Property, plant and equipment is stated at cost, the cost of property, plant and equipment is the cost of purchase or construction together with any expenses incurred in bringing the assets to its working condition for its intended use.

Expenditure incurred for the purpose of acquiring, extending or improving assets of permanent nature by means of which to carry on the businesses or to increase the earning capacity of the business has been treated as capital expenditure.

Depreciation

The provision for depreciation is calculated by using straight line method on all property, plant and equipment in order to write off such amounts over the estimated useful economic lives by equal instalments.

Asset	No of years
Building	25
Motor vehicle	5
Computers and printers	5
Furniture and fittings	5
Tools and equipment	5

Depreciation of an asset begins when it is available for use whereas depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale and the date that the asset is derecognized.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2021

2.2.5 Cash and Cash Equivalents

Cash and cash equivalents are defined as cash in hand, demand deposits and short-term highly liquid investments readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

For statement of cash flows cash and cash equivalents consist of cash in hand and deposits.

The cash flow statement is reported based on the indirect method.

2.2.6 Restricted Funds

Where funds are received for use in an identified project or activity, such are held in a restricted fund account and transferred to the income and expenditure statement to match with expenses incurred in respect of that identified project or activity. Unutilized funds are held in their respective fund accounts and included in the statement of financial position until such time as they are required.

Funds collected through a fund-raising activity for any specific or defined purpose are also included under this category.

2.2.7 Liabilities

Liabilities stated under current liabilities in the statement of assets and liabilities are those expected to fall due within one year from the reporting date. Items stated as long - term liabilities are those expected to fall due at point of time after one year from the reporting date.

2.2.8 Employee Benefits

Defined contributions plan

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to Provident and Trust Funds covering all employees are recognised as an employee benefit expense in statement of income in the periods during which services are rendered by employees.

The Association contributes 12% and 3% of gross emoluments to employees as Provident Fund and Trust Fund contribution respectively.

The T.E.A. Project

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2021

			2021	2021	2020	2020	
			Rs.	GBP	Rs.	GBP	
3	DONETIONS						
	Foreign donations		4,512,666	16,659	6,631,245	26,057	
	Local donations		3,907,335	14,424	5,625,649	22,105	
			8,420,001	31,083	12,256,894	48,162	
4	PROJECT EXPENSES						
	T.E.A. Center		2,756,117	10,175	1,174,340	4,614	
	Pre - school expenses		325,040	1,200	250,954	986	
	Food programme		593,008	2,189	109,411	430	
	Volunteer programme		159,744	590	130,310	512	
	Training and empowerment		87,585	323	74,849	294	
			3,921,494	14,477	1,739,864	6,836	
5	FINANCE INCOME						
	Interest income		65,899	243	34,429	135	
	Foreign exchange gain		219,938	812	54,345	214	
			285,837	1,055	88,774	349	
6	PROPERTY, PLANT AND EQUIPMENT						
6.1	Gross carrying amounts	Balance as at 01.01.2021	Balance as at 01.01.2021	Additions/ transfers	Additions/ transfers	Balance as at 31.12.2021	Balance as at 31.12.2021
	At cost	Rs.	GBP.	Rs.	GBP.	Rs.	GBP.
	Building	8,001,050	31,466	62,980	233	8,064,030	31,698
	Motor vehicle	129,250	508	-	-	129,250	508
	Computers and printers	308,990	1,215	39,500	146	348,490	1,361
	Furniture and fittings	117,060	460	232,935	861	349,995	1,321
	Tools and equipment	296,414	1,166	88,033	325	384,447	1,491
	Total value of appreciable assets	8,852,764	34,815	423,448	1,565	9,276,212	36,379
6.2	Depreciation	Balance as at 01.01.2021	Balance as at 01.01.2021	Charge for the year	Charge for the year	Balance as at 31.12.2021	Balance as at 31.12.2021
		Rs.	GBP.	Rs.	GBP.	Rs.	GBP.
	Building	320,042	1,259	322,561	1,192	642,603	2,451
	Motor vehicle	50,850	200	25,850	96	76,700	296
	Computers and printers	200,794	790	69,698	258	270,492	1,047
	Furniture and fittings	23,412	92	69,999	259	93,411	351
	Tools and equipment	113,915	448	76,889	284	190,804	732
	Total depreciation	709,013	2,789	564,997	2,089	1,274,010	4,877
6.3	Net book values			2021	2021	2020	2020
	At cost			Rs.	GBP.	Rs.	GBP.
	Building			7,421,427	29,248	7,681,008	30,207
	Motor vehicle			52,550	213	78,400	308
	Computers and printers			77,998	314	108,196	425
	Furniture and fittings			256,584	970	93,648	368
	Tools and equipment			193,643	759	182,499	718
	Total carrying amount of property, plant and equipment			8,002,202	31,504	8,143,751	32,026

NOTES TO THE FINANCIAL STATEMENTS

As at 31 December 2021

7 CASH AND CASH EQUIVALENTS

	2021	2021	2020	2020
	Rs.	GBP	Rs.	GBP
Favorable cash and bank balances				
Cash in Hand				
Petty cash	41,236	152	2,786	11
	<u>41,236</u>	<u>152</u>	<u>2,786</u>	<u>11</u>
Cash at bank				
Commercial bank PLC - S/A	407,858	1,507	325,014	1,278
CAF bank	1,204,409	4,451	172,475	678
Commercial bank PLC -C/A	79,369	293	438,821	1,726
Commercial bank PLC - Money Market Account	64,896	240	30,000	118
	<u>1,756,532</u>	<u>6,490</u>	<u>966,310</u>	<u>3,800</u>
Total cash and bank balances for the purpose of statement of cash flows	<u><u>1,797,768</u></u>	<u><u>6,643</u></u>	<u><u>969,096</u></u>	<u><u>3,811</u></u>

8 ACCRUED EXPENSES

E.P.F. payable	-	-	82,400	324
E.T.F. payable	60,960	225	12,360	49
Audit fee payable	60,000	222	30,000	118
	<u>120,960</u>	<u>447</u>	<u>124,760</u>	<u>491</u>

9 FINANCIAL COMMITMENTS AND CONTINGENCIES

There are no contingencies or commitments that will have an impact on the financial statements as at the reporting date.

10 EVENTS AFTER THE REPORTING PERIOD

No circumstances have arisen since the reporting date which would require adjustments to or disclosure in the financial statements.

The T.E.A. Project

DETAILED STATEMENT OF INCOME AND EXPENDITURE

Year ended 31 December 2021

		2021 Rs.	2021 GBP	2020 Rs.	2020 GBP
Income sources	Statement				
Foreign donations	I	4,512,666	16,659	6,631,245	26,057
Local donations	II	3,907,335	14,424	5,625,649	22,105
		<u>8,420,001</u>	<u>31,083</u>	<u>12,256,894</u>	<u>48,162</u>
Project expenses	III	(3,921,494)	(14,477)	(1,739,864)	(6,837)
Finance income	IV	285,837	1,055	88,774	349
Surplus on project activities		<u>4,784,344</u>	<u>17,661</u>	<u>10,605,804</u>	<u>41,674</u>
Administrative expenses	V	(4,066,419)	(15,012)	(4,978,963)	(19,564)
Net surplus for the year		<u>717,926</u>	<u>2,649</u>	<u>5,626,842</u>	<u>22,110</u>

The T.E.A. Project

DETAILED STATEMENT OF INCOME AND EXPENDITURE

Year ended 31 December 2021

STATEMENT - I	2021	2021	2020	2020
	Rs.	GBP	Rs.	GBP
Foreign donations				
ASICS	2,490,360	9,193	3,465,425	13,617
Givey stripe payments	600,519	2,217	218,662	859
Pay - pal	590,764	2,181	573,172	2,252
FP merry hendry events whearshe	300,933	1,111	283,653	1,115
Julienne James J L	119,986	443	49,620	195
FP TEA carl and rach hules	114,374	422	18,993	75
Forrester	30,108	111	28,288	111
FP Tea project K storebo	29,993	111	41,974	165
Kate merchant	24,572	91	28,290	111
PF Moxon Moxon MC & SJ	96,132	355	-	-
L.Norde	66,404	245	-	-
FP Smaya Soul Novembe Alice	32,588	120	-	-
Charity Georgina Wales	13,241	49	-	-
UK Donations	2,693	10	-	-
FP G Wonderful Org	-	-	876,331	3,443
HMRC Charities	-	-	429,302	1,687
PR heart of living Yo	-	-	285,792	1,123
UK Donations - Other	-	-	75,731	298
FP Donaion Haines Leonie	-	-	148,438	583
Hulse ellizebeth	-	-	64,340	253
FP TEA matt hules	-	-	43,234	170
	4,512,666	16,659	6,631,245	26,057

STATEMENT - II

Local donations

Hiradramani international export	2,662,950	9,831	3,465,425	13,617
Peter simon fuller	500,000	1,846	400,000	1,572
Neelan tiruchelvam trust	343,300	1,267	600,000	2,358
Local fund raising	132,187	488	79,000	310
Till box collection	26,358	97	18,230	72
Donations -Other	242,540	895	309,208	1,215
Just giving payment	-	-	504,335	1,982
Goods donations	-	-	120,000	472
Child development fede	-	-	89,551	352
Ewen	-	-	28,000	110
Monex	-	-	11,900	47
	3,907,335	14,424	5,625,649	22,105

STATEMENT - III

PROJECT EXPENSES

Centre expenses	2,756,117	10,175	1,174,340	4,614
Food programme	593,008	2,189	109,411	430
Pre - school expenses	325,040	1,200	250,954	986
Volunteers	159,744	590	130,310	512
Training and empowerment	87,585	323	74,849	294
	3,921,494	14,477	1,739,864	6,837

STATEMENT - IV

FINANCE INCOME

Foreign exchange gain	219,938	812	54,345	214
Interest income	65,899	243	34,429	135
	285,837	1,055	88,774	349

The T.E.A. Project

DETAILED STATEMENT OF INCOME AND EXPENDITURE

Year ended 31 December 2021

STATEMENT - V	2021 Rs.	2021 GBP	2020 Rs.	2020 GBP
ADMINISTRATIVE EXPENSES				
Salaries	2,311,478	8,533	2,995,844	11,772
EPF	60,000	221	24,000	94
ETF	15,000	55	6,000	24
Depreciation	564,997	2,086	490,385	1,068
Food and beverages	108,717	401	13,359	52
Repairs and Information technology	82,148	303	81,508	320
Stationery	70,851	262	83,439	328
Telephone and internet	43,890	162	46,092	181
Licence and insurance	35,414	131	60,882	239
Bank charges	34,728	128	30,774	121
TEA van rental	32,500	120	90,000	354
Donations	32,190	119	3,500	14
Audit fee	30,000	111	30,000	177
Fundraising	29,125	108	32,233	127
Electricity	23,010	85	16,035	63
Tea scooter maintenance	21,910	81	19,001	75
Office training development	20,210	75	20,135	79
Stamps and legal fees	16,542	61	13,820	54
Membership fee	8,500	31	43,000	169
Office maintainance	12,550	46	40,259	158
Travel	3,700	14	34,699	136
Tools and equipment	1,700	6	1,990	8
Airfare,Insurance and VISA	452,729	1,671	-	-
Advertising and Promotion	29,768	110	-	-
Postage and Delivery	18,229	67	-	-
Safety and Medical	6,535	24	-	-
Office rental	-	-	540,000	2,122
Tea van maintenance	-	-	92,618	364
Utility bills	-	-	69,759	274
POS run box	-	-	67,560	265
Wages	-	-	32,000	126
Parking fees	-	-	70	0
	<u>4,066,419</u>	<u>15,012</u>	<u>4,978,963</u>	<u>18,764</u>

THE T.E.A. PROJECT

AUDITOR'S REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2021

DIG/TDK/RLYB/HTK

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE T.E.A. PROJECT**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of The T.E.A. Project, which comprise the statement of financial activities, statement of Assets and Liabilities as at 31 December 2021, statement of changes in accumulated fund and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the statement of Assets and Liabilities of the Association's as at 31 December 2021 and of its financial performance and its cash flows for the year then ended in accordance with Association's accounting policies mentioned in the pages 07 to 09.

Basis for opinion

We conducted our audit in accordance with Sri Lanka Auditing Standards (SLAuSSs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Association in accordance with the Code of Ethics issued by CA Sri Lanka (Code of Ethics) and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Accounting Policies of the Association's as details in page 07 to 09, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the association's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SLAuSSs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SLAuSs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

As required by section 163 (2) of the Companies Act No. 07 of 2007, we have obtained all the information and explanations that were required for the audit and as far as appears from our examination, proper accounting records have been kept by the Company.

23 September 2022
Kandy

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2021

	Note	2021 Rs.	2021 GBP.	2020 Rs.	2020 GBP.
Donation	3	8,420,001	31,083	12,256,894	48,162
Project expenses	4	(3,921,494)	(14,477)	(1,753,634)	(6,837)
Finance income	5	285,837	1,055	88,774	349
Net surplus from operating activities		<u>4,784,344</u>	<u>17,661</u>	<u>10,592,034</u>	<u>41,674</u>
Administration expenses		(4,066,419)	(15,012)	(4,978,963)	(19,564)
Net surplus for the year		<u><u>717,925</u></u>	<u><u>2,649</u></u>	<u><u>5,613,071</u></u>	<u><u>22,110</u></u>

The accounting policies and notes on pages 07 through 11 form an integral part of these financial statements.

The T.E.A. Project

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2021

	Note	2021 Rs.	2021 GBP.	2020 Rs.	2020 GBP.
ASSETS					
Non-current assets					
Property, plant and equipment	6	8,002,202	31,504	8,143,751	32,026
		<u>8,002,202</u>	<u>31,504</u>	<u>8,143,751</u>	<u>32,026</u>
Current assets					
Other receivables		27,000	100	-	-
Cash and cash equivalents	7	1,797,768	6,643	969,096	3,811
		<u>1,824,768</u>	<u>6,743</u>	<u>969,096</u>	<u>3,811</u>
Total assets		<u><u>9,826,970</u></u>	<u><u>38,246</u></u>	<u><u>9,112,847</u></u>	<u><u>35,837</u></u>
EQUITY AND LIABILITIES					
Funds and Liabilities					
Accumulated fund		9,706,010	37,996	8,988,085	35,383
Foreign currency reserve		-	(197)	-	(36)
Total funds		<u><u>9,706,010</u></u>	<u><u>37,799</u></u>	<u><u>8,988,085</u></u>	<u><u>35,347</u></u>
Current liabilities					
Accrued expenses	8	120,960	447	124,760	490
		<u>120,960</u>	<u>447</u>	<u>124,760</u>	<u>490</u>
		<u><u>9,826,970</u></u>	<u><u>38,246</u></u>	<u><u>9,112,845</u></u>	<u><u>35,837</u></u>

It is certify that the financial statements have been prepared in compliance with the requirements of the Companies Act No. 07 of 2007.



Finance Manager

The Board of Trustees are responsible for these financial statements. Signed for and on behalf of the board by,



Chief Executive Officer



Trustee

The accounting policies and notes on pages 07 through 11 form an integral part of these financial statements.

23 September 2022

Kandy

STATEMENT OF ACCUMULATED FUND

Year ended 31 December 2021

	Accumulated fund Rs.	Accumulated fund GBP.	Total Rs.	Total GBP.
Initial investment in funds	3,375,014	13,273	3,375,014	13,273
Net surplus for the year	5,613,071	22,110	5,613,071	22,110
Foreign currency reserve	-	(36)	-	(36)
Balance as at 31 December 2020	8,988,085	35,347	8,988,085	35,347
Net surplus for the year	717,925	2,649	717,925	2,649
Foreign currency reserve	-	(197)	-	(197)
Balance as at 31 December 2021	9,706,010	37,799	9,706,011	37,799

Foreign currency fluctuation receive impact also include accumulated fund under GBP.

The accounting policies and notes on pages 07 through 11 form an integral part of these financial statements.

The T.E.A. Project

STATEMENT OF CASH FLOWS

Year ended 31 December 2021

	Note	2021 Rs.	2021 GBP	2020 Rs.	2020 GBP
Cash flow from project operating activities					
Net surplus for the year		717,925	2,649	5,613,072	22,110
Adjustments for,					
Finance income	5	(285,837)	(1,055)	(88,774)	(349)
Foreign currency receive		-	(197)		
Depreciation of property plant and equipment		564,997	2,089	490,385	1,927
Operating deficit before working capital changes		997,085	3,486	6,014,682	23,688
Changes in working capital					
Increase in other receivables		(27,000)	(100)	-	-
Increase in accrued expenses		(3,800)	(46)	124,762	491
Cash used in operations		966,285	3,340	6,139,444	24,179
Finance income	5	285,837	1,055	88,774	349
Net cash flows from operating activities		1,252,122	4,395	6,228,218	24,528
Cash flow used in investing activities					
Acquisition of property, plant and equipment	6	(423,448)	(1,562)	(5,318,514)	(20,939)
Net cash used in investing activities		(423,448)	(1,562)	(5,318,514)	(20,939)
Net increase in cash and cash equivalents		828,674	2,833	909,704	3,589
Cash and cash equivalents at the beginning of the year		969,096	3,811	59,392	222
Cash and cash equivalents at the end of the year	7	1,577,830	6,643	969,096	3,811

The accounting policies and notes on pages 07 through 11 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2021

1. CORPORATE INFORMATION

1.1 Domicile and legal form

The T.E.A. Project “The Association” is a registered charitable incorporated organization in United Kingdom since 2015 and registered under International Non-Governmental Organization (INGO) in Sri Lanka. The registered office of the organization is at No. 03, Pendlebrook, Lacashire, BB7 1GY United Kingdom and No. 09, Kithulmulla, Galaha, Kandy, Sri Lanka.

1.2 Principal activities and nature of operations

The principal activity of the organization is facilitating adequate training, empowerment and awareness programs for children. Personnel skills and capabilities of vulnerable children are evaluated annually and identify any areas of development.

1.3 Date of authorization for issue

The financial statements of “The T.E.A. Project” for the year ended 31 December 2021 were authorized for issue in accordance with a resolution of the committee members on 23 September 2022.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PRINCIPLES

2.1 BASIS OF PREPARATION

The financial statements of the Association have been prepared in accordance with the accounting policies of The T.E.A. Project. Accounting policies are indicated in Note 2.2.

2.2 SIGNIFICANT ACCOUNTING POLICIES

2.2.1 Donation/Grants Recognition

Donation/Grants is recognized to the extent that it is probable that the economic benefits will flow to the association and the donation/grants can be reliably measured.

Donation/Grants represents the donations in foreign and local and other activities. All income is accounted for on an accrual basis.

2.2.2 Expenditure Recognition

All expenditure incurred in the running of the association and in maintaining the property, plant, and equipment in a state of efficiency has been charged to revenue in arriving at the surplus for the year.

2.2.3 Functional and presentation currency

These financial statements are presented in Sri Lankan rupees (Rs) and British pound (GBP). GBP us as follows,

- Assets and Liabilities are at the Closing Rate.
- Income and Expenses at the spot Exchange Rate. (If not using the Average Rate).
- Equity items at the Historical Rate.

The Company's functional currency is Sri Lankan Rupees.

2.2.3 Taxation

No provision has been made for taxation in these financial statements.

2.2.4 Property, plant and equipment

Property, plant and equipment is stated at cost, the cost of property, plant and equipment is the cost of purchase or construction together with any expenses incurred in bringing the assets to its working condition for its intended use.

Expenditure incurred for the purpose of acquiring, extending or improving assets of permanent nature by means of which to carry on the businesses or to increase the earning capacity of the business has been treated as capital expenditure.

Depreciation

The provision for depreciation is calculated by using straight line method on all property, plant and equipment in order to write off such amounts over the estimated useful economic lives by equal instalments.

Asset	No of years
Building	25
Motor vehicle	5
Computers and printers	5
Furniture and fittings	5
Tools and equipment	5

Depreciation of an asset begins when it is available for use whereas depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale and the date that the asset is derecognized.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2021

2.2.5 Cash and Cash Equivalents

Cash and cash equivalents are defined as cash in hand, demand deposits and short-term highly liquid investments readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

For statement of cash flows cash and cash equivalents consist of cash in hand and deposits.

The cash flow statement is reported based on the indirect method.

2.2.6 Restricted Funds

Where funds are received for use in an identified project or activity, such are held in a restricted fund account and transferred to the income and expenditure statement to match with expenses incurred in respect of that identified project or activity. Unutilized funds are held in their respective fund accounts and included in the statement of financial position until such time as they are required.

Funds collected through a fund-raising activity for any specific or defined purpose are also included under this category.

2.2.7 Liabilities

Liabilities stated under current liabilities in the statement of assets and liabilities are those expected to fall due within one year from the reporting date. Items stated as long - term liabilities are those expected to fall due at point of time after one year from the reporting date.

2.2.8 Employee Benefits

Defined contributions plan

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to Provident and Trust Funds covering all employees are recognised as an employee benefit expense in statement of income in the periods during which services are rendered by employees.

The Association contributes 12% and 3% of gross emoluments to employees as Provident Fund and Trust Fund contribution respectively.

The T.E.A. Project

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2021

		2021	2021	2020	2020		
		Rs.	GBP	Rs.	GBP		
3	DONETIONS						
	Foreign donations	4,512,666	16,659	6,631,245	26,057		
	Local donations	3,907,335	14,424	5,625,649	22,105		
		8,420,001	31,083	12,256,894	48,162		
4	PROJECT EXPENSES						
	T.E.A. Center	2,756,117	10,175	1,174,340	4,614		
	Pre - school expenses	325,040	1,200	250,954	986		
	Food programme	593,008	2,189	109,411	430		
	Volunteer programme	159,744	590	130,310	512		
	Training and empowerment	87,585	323	74,849	294		
		3,921,494	14,477	1,739,864	6,836		
5	FINANCE INCOME						
	Interest income	65,899	243	34,429	135		
	Foreign exchange gain	219,938	812	54,345	214		
		285,837	1,055	88,774	349		
6	PROPERTY, PLANT AND EQUIPMENT						
6.1	Gross carrying amounts	Balance as at 01.01.2021	Balance as at 01.01.2021	Additions/ transfers	Additions/ transfers	Balance as at 31.12.2021	Balance as at 31.12.2021
	At cost	Rs.	GBP.	Rs.	GBP.	Rs.	GBP.
	Building	8,001,050	31,466	62,980	233	8,064,030	31,698
	Motor vehicle	129,250	508	-	-	129,250	508
	Computers and printers	308,990	1,215	39,500	146	348,490	1,361
	Furniture and fittings	117,060	460	232,935	861	349,995	1,321
	Tools and equipment	296,414	1,166	88,033	325	384,447	1,491
	Total value of appreciable assets	8,852,764	34,815	423,448	1,565	9,276,212	36,379
6.2	Depreciation	Balance as at 01.01.2021	Balance as at 01.01.2021	Charge for the year	Charge for the year	Balance as at 31.12.2021	Balance as at 31.12.2021
		Rs.	GBP.	Rs.	GBP.	Rs.	GBP.
	Building	320,042	1,259	322,561	1,192	642,603	2,451
	Motor vehicle	50,850	200	25,850	96	76,700	296
	Computers and printers	200,794	790	69,698	258	270,492	1,047
	Furniture and fittings	23,412	92	69,999	259	93,411	351
	Tools and equipment	113,915	448	76,889	284	190,804	732
	Total depreciation	709,013	2,789	564,997	2,089	1,274,010	4,877
6.3	Net book values			2021	2021	2020	2020
	At cost			Rs.	GBP.	Rs.	GBP.
	Building			7,421,427	29,248	7,681,008	30,207
	Motor vehicle			52,550	213	78,400	308
	Computers and printers			77,998	314	108,196	425
	Furniture and fittings			256,584	970	93,648	368
	Tools and equipment			193,643	759	182,499	718
	Total carrying amount of property, plant and equipment			8,002,202	31,504	8,143,751	32,026

NOTES TO THE FINANCIAL STATEMENTS

As at 31 December 2021

7 CASH AND CASH EQUIVALENTS

	2021	2021	2020	2020
	Rs.	GBP	Rs.	GBP
Favorable cash and bank balances				
Cash in Hand				
Petty cash	41,236	152	2,786	11
	<u>41,236</u>	<u>152</u>	<u>2,786</u>	<u>11</u>
Cash at bank				
Commercial bank PLC - S/A	407,858	1,507	325,014	1,278
CAF bank	1,204,409	4,451	172,475	678
Commercial bank PLC -C/A	79,369	293	438,821	1,726
Commercial bank PLC - Money Market Account	64,896	240	30,000	118
	<u>1,756,532</u>	<u>6,490</u>	<u>966,310</u>	<u>3,800</u>
Total cash and bank balances for the purpose of statement of cash flows	<u><u>1,797,768</u></u>	<u><u>6,643</u></u>	<u><u>969,096</u></u>	<u><u>3,811</u></u>

8 ACCRUED EXPENSES

E.P.F. payable	-	-	82,400	324
E.T.F. payable	60,960	225	12,360	49
Audit fee payable	60,000	222	30,000	118
	<u>120,960</u>	<u>447</u>	<u>124,760</u>	<u>491</u>

9 FINANCIAL COMMITMENTS AND CONTINGENCIES

There are no contingencies or commitments that will have an impact on the financial statements as at the reporting date.

10 EVENTS AFTER THE REPORTING PERIOD

No circumstances have arisen since the reporting date which would require adjustments to or disclosure in the financial statements.

The T.E.A. Project

DETAILED STATEMENT OF INCOME AND EXPENDITURE

Year ended 31 December 2021

		2021 Rs.	2021 GBP	2020 Rs.	2020 GBP
Income sources	Statement				
Foreign donations	I	4,512,666	16,659	6,631,245	26,057
Local donations	II	3,907,335	14,424	5,625,649	22,105
		<u>8,420,001</u>	<u>31,083</u>	<u>12,256,894</u>	<u>48,162</u>
Project expenses	III	(3,921,494)	(14,477)	(1,739,864)	(6,837)
Finance income	IV	285,837	1,055	88,774	349
Surplus on project activities		<u>4,784,344</u>	<u>17,661</u>	<u>10,605,804</u>	<u>41,674</u>
Administrative expenses	V	(4,066,419)	(15,012)	(4,978,963)	(19,564)
Net surplus for the year		<u>717,926</u>	<u>2,649</u>	<u>5,626,842</u>	<u>22,110</u>

The T.E.A. Project

DETAILED STATEMENT OF INCOME AND EXPENDITURE

Year ended 31 December 2021

STATEMENT - I	2021	2021	2020	2020
	Rs.	GBP	Rs.	GBP
Foreign donations				
ASICS	2,490,360	9,193	3,465,425	13,617
Givey stripe payments	600,519	2,217	218,662	859
Pay - pal	590,764	2,181	573,172	2,252
FP merry hendry events whearshe	300,933	1,111	283,653	1,115
Julienne James J L	119,986	443	49,620	195
FP TEA carl and rach hules	114,374	422	18,993	75
Forrester	30,108	111	28,288	111
FP Tea project K storebo	29,993	111	41,974	165
Kate merchant	24,572	91	28,290	111
PF Moxon Moxon MC & SJ	96,132	355	-	-
L.Norde	66,404	245	-	-
FP Smaya Soul Novembe Alice	32,588	120	-	-
Charity Georgina Wales	13,241	49	-	-
UK Donations	2,693	10	-	-
FP G Wonderful Org	-	-	876,331	3,443
HMRC Charities	-	-	429,302	1,687
PR heart of living Yo	-	-	285,792	1,123
UK Donations - Other	-	-	75,731	298
FP Donaion Haines Leonie	-	-	148,438	583
Hulse ellizebeth	-	-	64,340	253
FP TEA matt hules	-	-	43,234	170
	4,512,666	16,659	6,631,245	26,057

STATEMENT - II

Local donations

Hiradramani international export	2,662,950	9,831	3,465,425	13,617
Peter simon fuller	500,000	1,846	400,000	1,572
Neelan tiruchelvam trust	343,300	1,267	600,000	2,358
Local fund raising	132,187	488	79,000	310
Till box collection	26,358	97	18,230	72
Donations -Other	242,540	895	309,208	1,215
Just giving payment	-	-	504,335	1,982
Goods donations	-	-	120,000	472
Child development fede	-	-	89,551	352
Ewen	-	-	28,000	110
Monex	-	-	11,900	47
	3,907,335	14,424	5,625,649	22,105

STATEMENT - III

PROJECT EXPENSES

Centre expenses	2,756,117	10,175	1,174,340	4,614
Food programme	593,008	2,189	109,411	430
Pre - school expenses	325,040	1,200	250,954	986
Volunteers	159,744	590	130,310	512
Training and empowerment	87,585	323	74,849	294
	3,921,494	14,477	1,739,864	6,837

STATEMENT - IV

FINANCE INCOME

Foreign exchange gain	219,938	812	54,345	214
Interest income	65,899	243	34,429	135
	285,837	1,055	88,774	349

The T.E.A. Project

DETAILED STATEMENT OF INCOME AND EXPENDITURE

Year ended 31 December 2021

STATEMENT - V	2021 Rs.	2021 GBP	2020 Rs.	2020 GBP
ADMINISTRATIVE EXPENSES				
Salaries	2,311,478	8,533	2,995,844	11,772
EPF	60,000	221	24,000	94
ETF	15,000	55	6,000	24
Depreciation	564,997	2,086	490,385	1,068
Food and beverages	108,717	401	13,359	52
Repairs and Information technology	82,148	303	81,508	320
Stationery	70,851	262	83,439	328
Telephone and internet	43,890	162	46,092	181
Licence and insurance	35,414	131	60,882	239
Bank charges	34,728	128	30,774	121
TEA van rental	32,500	120	90,000	354
Donations	32,190	119	3,500	14
Audit fee	30,000	111	30,000	177
Fundraising	29,125	108	32,233	127
Electricity	23,010	85	16,035	63
Tea scooter maintenance	21,910	81	19,001	75
Office training development	20,210	75	20,135	79
Stamps and legal fees	16,542	61	13,820	54
Membership fee	8,500	31	43,000	169
Office maintainance	12,550	46	40,259	158
Travel	3,700	14	34,699	136
Tools and equipment	1,700	6	1,990	8
Airfare,Insurance and VISA	452,729	1,671	-	-
Advertising and Promotion	29,768	110	-	-
Postage and Delivery	18,229	67	-	-
Safety and Medical	6,535	24	-	-
Office rental	-	-	540,000	2,122
Tea van maintenance	-	-	92,618	364
Utility bills	-	-	69,759	274
POS run box	-	-	67,560	265
Wages	-	-	32,000	126
Parking fees	-	-	70	0
	<u>4,066,419</u>	<u>15,012</u>	<u>4,978,963</u>	<u>18,764</u>

THE TEA PROJECT

England & Wales - Charity number 1163485

Accounts



The T.E.A. Project – Annual Report 2020

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- 2. Our Aims and Priorities**
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A message from the Director of Sri Lankan Operations

We have started the year with many hopes and objectives. But being a grassroots charity, raising funds to run day-to-day operations was a huge challenge for the T.E.A. Project due to the COVID-19 pandemic. However, with the support of volunTEArS, donors, sponsors and strategic partners The T.E.A. Project has achieved many of its planned projects for 2020.

The pandemic drastically affected the education of children especially in the tea plantations since most children do not have access to the Internet due to poverty. We helped the children and the communiTEA during lockdown by providing dry rations and study packs. I express my heartfelt gratitude to the donors, government officials and volunTEArS who supported us to help them during those difficult times.

Despite all the challenges The T.E.A. Project has continued to grow and deliver much needed services. Our brand-new Centre for Children's Empowerment (The Cloud) was officially opened by Mr. Grant Flower, Batting Coach of the Sri Lankan Cricket Team, on 26 September 2020. The event was a great success!

The Centre will set standards in the children's NGO sector throughout Sri Lanka due to its innovative programmes and the high quality of services provided to disadvantaged children, youth and the communiTEA. Furthermore, we celebrated seven years as an organisation, five years as a UK-registered charity and our first anniversary of becoming an INGO in Sri Lanka. Those are incredible achievements.

During an organisational restructure The T.E.A. Project welcomed new TEAm members and enabled career development for existing staff and recruitment of volunTEArS to paid positions. We have a wonderful TEAm committed to achieving our vision which instils confidence in our major stakeholders. We have worked hard to adapt to the changing organisational environment by developing new strategies to achieve our mission, which we are really proud of.

Towards the end of the year, the ease of certain health guidelines and the government's decision to open the schools again have raised hopes. Our key focus for the year ahead is to ensure the running of our Centre for Children's Empowerment and delivery of the highest standards of service provision – to benefit the amazing young people who we have the privilege to work with. On behalf of The T.E.A. Project and the TEAm I again would like to sincerely thank you – our sponsors, donors, strategic partners and the supporters – for your generosity and encouragement during these difficult times and throughout the last seven years. We are fully equipped with skills and resources and we appreciate your continuous support and encouragement to make our vision become reality. This is just the beginning!

Thank you very much,

Arun JP

Director of Sri Lankan Operations

1. Our Beneficiaries

In previous years the T.E.A. Project worked with thousands of vulnerable children and families including government schools, orphanages and non-profit organisations island-wide, delivering our TTT (training the trainers) programmes to teachers and empowerment programmes to children and adults. Since 2019 T.E.A. has begun to concentrate its work in the tea estate region of Hanthana, centralising support by establishing a dedicated Centre to run education and empowerment services from one designated building.

The project gives young people a voice – a voice which develops ambition, skills, knowledge and opportunities for underprivileged children, unlocking a child's hidden potential. We believe passionately that developing life skills, aspirations and confidence in young people is key to securing a positive and sustainable future for the next generation.

The T.E.A. Project has a **school network** which includes **nine schools** situated within close proximity to The Centre, in rural Hanthana, Central Province. Our school partners vary greatly in size but they share common challenges such as extreme under-funding, high levels of pupil poverty, absenteeism and lone parenting due to parents working abroad. The population of our nine partner schools is 500+ teachers and 2,500+ school children aged from 5–17 years who represent Muslim, Buddhist, Christian and Hindu faiths.

We support three local communiTEAs close to The Centre site which enables us to support children not only in school but in their communiTEA and extend services to their parents and adults. More than 90 % of parents residing in our target area work on tea estates as daily paid labourers and tea pickers. Families are exposed to

multiple socio-economic factors that create disadvantage, poor cognitive development of children and entrap children and families in the cycle of poverty.

We run a profile on the platform **Workaway** that lists NGOs and other providers of volunTEAr work. Due to the pandemic, however, in 2020, we could not recruit a large number of international volunTEArS. We established partnerships with **AIESEC**, a global organisation that promotes our volunTEAring opportunities as well as a **travel agency** that offers a package to travelers interested in volunTEAring. International and local volunTEArS with their commitment and enthusiasm support our school-based outreach programmes and communiTEA events.

The **construction works of our Centre for Children's Empowerment** commenced on 3 March 2020 and completed in August 2020, our grand **opening event was held on 26 September 2020**. More than 100 people participated. We were proud to have **Grant Flower**, Batting Coach of the Sri Lankan cricket team, as our special guest to support our vision with an inauguration speech. This vision has been that the full development of The Centre would bring immediate benefit to people working within the tea industry and enable underprivileged families to access free education, daily nutritional meals, career guidance, employment opportunities and communiTEA development support. However, due to the pandemic we could not run services immediately after our opening due to national school closures implemented to prevent the spread of COVID-19.

2. Our Aims and Priorities

2.1 What does The T.E.A. Project do?

In September 2015 The T.E.A. Project became a registered Charitable Incorporated Organisation (CIO) UK Charity no: 1163485. **In 2018 The T.E.A. Project was granted permission by the District Secretariat Kandy to work in the Central Province** and in 2019 an application was submitted for INGO registration in Sri Lanka which was granted in September 2019. We are governed by the jurisdiction of The UK Charity Commission and NGO Secretariat of Sri Lanka. T.E.A. is an acronym meaning **training, empowerment** and **awareness**:

T is for **training**

Our bespoke training makes T.E.A. unique! Programmes in English, Sinhala and Tamil promote health, safety, well-being and empowerment of children. We train professionals to develop best practice methods and uphold children's rights principles. Children develop leadership qualities, life skills and aspiration. Training provides children and their communiTEAs with practical tools to make sustainable change at grassroots level.

E is for **empowerment**

We believe the empowerment of children is central to poverty alleviation. The project supports child care services at local and national level to improve standards and quality provision; encouraging service providers to value the contribution made by children. We create learning opportunities that develop ambition, increase resilience and unlock the hidden potential in every child.

A is for awareness

The T.E.A. Project is a children's rights-led organisation. We believe in **provision, prevention, protection and participation** rights of children. We promote the voice of every child and actively engages with children to make positive change. We advocate for children and run education programmes to increase practical awareness of the universal rights and principles enshrined in the UN Convention on the Rights of the Child.

The aims of The T.E.A. Project

1. Advance personal skills and abilities of vulnerable children by providing training and workshops
2. Advance practical knowledge of children's rights principles and practices by providing education, advice and advocacy
3. Alleviate poverty by providing sustainable projects, training and workshop provision designed to raise aspirations and increase opportunities and capabilities of disadvantaged children

Core VALUES of The T.E.A. Project

- Help to give disadvantaged children and young people a strong voice and be their champion
- Always listen, respect and value children and young people and treat all children and young people as individuals
- Work to protect children and young people from harm, suffering and maltreatment
- Work to fight the harmful effects of poverty upon children, young people and their families
- Empower children to make good choices
- Aspiration building
- Developing resilience, soft skills and self-confidence in children

2.2 Centre for Children's Empowerment

Beginning of 2019 T.E.A. signed an agreement that secured a Centre for Children's Empowerment for the next 30 years initially to ensure the best chance of realising the long-term success of the project and of sustaining our vision. To set up The Centre according to the needs of the surrounding communiTEAs we conducted a high number of consultation activities with communiTEA members, teaching staff and children. In addition, we held many networking and information sharing meetings with local government officers and local service providers. From the completion of The Centre in August 2020 onwards the focus was on delivering already planned services and create new programmes. However, since schools had to close again beginning of October due to the pandemic, we had to postpone services.

The Centre will provide quality English-medium Early Childhood Education (ECE) provision for local children aged 3 years to 5 years; so that children will be safe and equipped with the skills to enter formal school ready to learn. Furthermore, we will offer a Youth Empowerment after-school programme for children from grade 6.

The selection criteria, enrolment, curriculum, policies and procedures for the **Tiny TEA pre-school** have been developed and over 20 families have been interviewed to assess if they meet the criteria for a free English-medium pre-school placement. One parent (ParenTEAr) of each child will be required to work 5 hours per month on a voluntary basis assisting with kitchen duties, Centre maintenance and cleaning. Already **16 children have registered**. An interaction day was held on 2 October 2020 where each child received three sets of uniforms provided by Hirdaramani (t-shirt and shorts).

Our **F.O.O.D.** (Fueling Opportunities, Outcomes and Diet) **Programme** will provide a nutritious meal for up to 30 school children five days per week. Funding has been secured from The Neelam Trust (NTT) to fund the F.O.O.D. programme for two years. Children will arrive from school, eat a healthy meal then join the after-school programme. A Food Programme Coordinator was recruited from the local community and joined the TEAm in August 2020. The project aims to recruit from within the local communiTEA to contribute to economic development. Food and ingredients are sourced from the local community as much as possible.

Our **after-school programme (Y.E.S. Youth Empowerment Service)** will be delivered in local languages and English. To this end we have been developing important registration documents and H&S guidelines. After-school activities will include empowerment programmes such as healthy relationship training, suicide prevention, language programmes (Sinhala and English) and tuition classes to improve outcomes in maths and science and to unlock potential and increase life chances for disadvantaged children.

Empowerment training, educational workshops and vocational training activities will enhance the education, skill base and personal performance of children. Counselling and therapy interventions will decrease vulnerability levels and increase resilience. **90 children were registered** for the Y.E.S. programme at the end of 2020.

Empowering girls and women will stay a key priority. The Centre will develop skills/knowledge, increase support networks, improve well-being and promote the voice and local participation of women and girls. Outreach programmes will develop teaching standards at local schools. Students and teachers will benefit from international volunteer and empowerment programmes.

Objectives of The Centre

1. To equip 25–30 vulnerable children and their families with information, guidance and practical support to increase education outcomes, health and social development of children through the provision of an excellent early-years education.
2. To provide a diverse after-school programme of education, vocation and empowerment opportunities to educate en-skill and increase the capacity of youth to actively participate in society.
3. To provide a holistic service to teachers and adult communiTEA members to access training, vocation and advice/information from key health and social care services.

3. Overview of Our Work

3.1 Priority One: Education and skill development of children/teachers/communiTEA/parents in the estate region. To reach potential, increase outcomes and develop teaching and parenting skills

The project has finalised developing its **Suicide Prevention** training programme in 2019, which will target adolescents, teachers and communiTEA members. We have worked closely with multi-agency service providers in Sri Lanka and have conducted significant research locally, regionally and internationally. Our aim is to deliver a training programme focusing on mental health and suicide prevention that will equip children and adults with the tools and information they need. Our first training was held on 14 December 2019 and was delivered to our Youth Board. In 2020 we ran the programme from 25 November to 18 December with all registered children. It will be continued in 2021.

Schools and institutions working with children in Sri Lanka do not have safer recruitment procedures or policies in place to protect children from abuse. A number of domestic laws do exist to protect children from harm however enforcement of laws and legislation is weak. Child abuse is a global problem that is deeply rooted in cultural, economic and social practices (WHO, 2002). There is an increase in economic migration from Sri Lanka of mothers and parents who travel overseas to work as domestic helpers. The children they leave behind are often defenceless against abusive from predatory family relatives and neighbours. Children whom we work with commonly suffer from neglect, inadequate housing, and poor sanitation and are vulnerable to the effects from parental alcohol, substance abuse, domestic violence and poverty. In August 2020 T.E.A. delivered its **SAFE-TEA training** to staff and volunTEArS and will be continuing to do so to educate professionals about **the**

different forms of child abuse, signs of abuse, how to respond to disclosures and how to reduce harm and keep children safe from abuse. This training is currently being reviewed to include a module on corporal punishment and positive classroom discipline methods.

Train the Trainers

Teachers are essential to happy, healthy and empowered children. We focus on giving teachers and our own staff the skills to be able to deliver our programmes as well as improve the level of teaching.

In the reporting period The T.E.A Project has facilitated successful Training the Trainers (TTT) events. In January the TEAm attended a **First Aid Train the Trainers** event by French volunTEArS who supported the project for three weeks. In March the staff was trained in a programme called **Movement for Well-being**. It is a therapeutic stress release workshop that has been introduced to The T.E.A. Project by an experienced dance therapist from the USA. A one-day training was facilitated with the TEAm and a manual produced. A best practice report has since been produced which recommends how aspects of this training can be introduced into day-to-day practice at The Centre, specifically with the pre-school, staff TEAm and after-school training programmes.

An **English development programme** for communiTEA volunTEArS and local school children was successfully implemented with a supportive four-day English Language Development Camp for Upper Galaha School primary children by volunteers.

In May we launched a **communiTEA arts competition** to inspire children and positively engage their creativity during the pandemic. This project aimed to provide children with an opportunity to express their views on the global pandemic and engage in a creative competition. Art packs with competition guidelines were given to 74

primary and secondary school children. Completed pieces of art were safely submitted to one of our local volunTEArs. Out of 74 children, 64 entered the primary and secondary arts competitions. Six winners were selected and special prizes awarded by the board of judges and a director's prize.

Furthermore a **communiTEA writing competition** was held beginning of June for primary and secondary school children. We developed this project for the children who have been disengaged and out of school for three months without any formal education. It consisted of three different assignments to be completed. These communiTEA competitions successfully engaged children in creative learning during school closures caused by the pandemic.

World of Work (W.O.W.) is a work experience programme we developed specifically for children aged between 12–18 years. It will support children and young people to gain practical work experience in the NGO sector in different fields, such as office, pre-school, kitchen and handling outdoor environment projects. The goal of this project is to increase practical knowledge, work ethics and skills in a safe and nurturing work environment. Children will be required to work 100 hours over a three-month period (Level 1), 200 hours in six months (Level 2), 300 hours in nine months (Level 3) and 400 hours in one year (Level 4). A work experience certificate will be offered to each child who completes any of the levels. Weekly mentoring and supervision meetings will be provided. Due to the pandemic the roll-out will be postponed to 2021.

T.E.A. introduced a **CommuniTEA Steering Group (STEArS)** that will offer their experience, local and technical sector knowledge to ensure The Cloud fully implements its vision and objectives. It will increase the use of The Cloud, help to promote services and increase communiTEA participation of local stakeholders in strategic Centre planning. Monthly meetings will be held to discuss the development of the Centre and to suggest

suggest workshops, training and information sessions to address local needs in our **Saturday Service**. This service will address parents, communiTEA members and unemployed youth. 31 members have been identified from the estate sector who are part of the steering group. It will be initiated in Q1/2021.

What next?

1. SAFE-TEA Child Protection training will be delivered in the future to teachers from our nine partner schools with a focus on ending corporal punishment in schools.
2. We will run further suicide prevention training and teacher training programmes.
3. We will start our W.O.W. programme.
4. We will run Training the Trainers programmes to train teachers and local volunteers to deliver T.E.A. Project programmes within schools at grass root level.
5. We will work with partner NGO's to develop commissioning opportunities which will enable our training to reach more children island-wide and raise revenue for the T.E.A. Project.
6. We will develop a library and quiet study space at The Centre.
7. We will start to roll out our Saturday Service.

3.2 Priority Two: Promoting health and well-being among vulnerable children and adults in the estate area, addressing to risks and hazards in the changing environment. Learning to address the mental, physical well-being and safety of the children and youth.

Evaluating the capacity to achieve can take decades and may depend on one key decision made during childhood. This section will outline some projects and programmes that we believe have the potential to transform lives, create peace and promote positive outcomes especially for vulnerable children.

A French family (community nurses and their children) volunTEAred with T.E.A. in January 2020. They conducted **first aid trainings** at four different schools. More than **100 children became First Aid Care Givers** and 20 adult communiTEA members became first aid trainers. The volunTEARs donated their services and first aid equipment for small children of tea pickers who attend a day care services governed by the Janatha Estate Development Authority. In addition, the communiTEA was given advice and materials to improve health conditions.

During curfew three communiTEA **food distribution programmes** were implemented on 2, 18 and 24 April at The Centre. The project aimed to support local low-income families to reduce the harmful effects of the Covid-19 pandemic. Weekly dried food packs and hygiene essentials were provided to over 500 children from 214 families living within close proximity to The Centre.

The **Single Mother Empowering Project by Women in Management (WIM)** reaches out to support households with single mothers. The T.E.A. Project selected five young people between 14 and 18 years of age. Selection was based on recommendations by school principals and key stakeholders in the communiTEA. In addition,

interviews were conducted. The Scholarship Award Ceremony was conducted on 20 June 2020 at a communiTEA centre in Kithulmulla Village. The children were awarded scholarship certificates along with an application form to open a Peoples Bank account. The progress of the children will be monitored and reported to WIM by The T.E.A. Project.

Arts and language programmes

Art-based work helps children to explore the world without boundaries, working with junk material, drawing cracks observed in school, mosaic painting and making art installations are some activities children enjoy. Therapeutic art workshops encourage students to express their feelings using art and creativity. Developing communication skills and using different tools in this way helps students to relax, have fun, **share their emotions and unleash their hidden talents** and creative abilities. All students have personal folders and they are encouraged to develop individual portfolios of their work. We are currently developing a **listening service** to listen to Youth Empowerment Service Users with empathy and provide a safe space to unfold their thoughts, emotions and any conflicts. Most of the children seek a comfortable and non-judgmental place to open up. The Listening Service will support service users to share personal problems and seek guidance on how to access local services. This service will be implemented in 2021 in our library.

Celebrating youth events

The T.E.A. Project supports service users to organise local and cultural events. This is not because we are crazy about planning (which we are). Providing children with small budgets and guidance to develop child-led ideas into events and activities is not only great fun but it provides a vital learning experience. These events enable **children to celebrate how special they are** and for adults to realise their children's potential.. We frequently

hear how surprised teachers are by their students' abilities, this not only **raises children's aspirations but it increases teacher's expectations of children.**

Thai Pongal was celebrated on 16 January 2020 at our Centre for Children's Empowerment. This event was the first to be planned by our Youth Board members. 32 people attended this TEAm-only event wearing traditional Sri Lankan dress, including Youth Board members, local volunTEArS and French volunTEArS. Usually in April we would hold a **New Year's celebration**. This important cultural event was planned to include creative art activities, traditional food and games. However, it was cancelled due to COVID-19 restrictions. Sadly our **Children's Day celebrations** in October had to be cancelled due to the pandemic.

For Christmas 2020 the T.E.A. Project did not run its annual Wish Tree event. Instead we coordinated an amazing Christmas gift box project with partners Dheeshana and the Theva Residency. Over 60 boxes full of gifts, including clothes, food, toys, stationary were collected and given to over 60 children. Children from partner primary schools received boxes, from three day care centres and our Tiny TEA's pre-school children received a fantastic Christmas gift box.

What next?

1. The Centre will have a busy calendar of cultural and important events to provide memorable opportunities for children to showcase their talents. Events will be planned and facilitated by service users including creative art exhibitions, writing and dance competitions.
2. Our Listening Service will be developed further and implemented in 2021.
3. We will create more programmes that help to address the mental and physical well-being as well as the safety of children and youth.

3.3 Priority Three: Promotion of child rights, empowerment and awareness

Children are key actors within community development. Participation in learning should be active and promote meaningful engagement in society. We train children to understand their rights as enshrined in the **UN Convention on the Rights of the Child**. Sri Lanka signed up to the Convention in 1991, however knowledge of children's rights remains limited among teachers, parents and children. Cultural norms often deny children and girls to make informed choices, fully exercise their rights and actively participate in society.

LIFE (Leadership, Independence, Futures & Empowerment) **training** is a 12-hour leadership programme. Since launching the programme 4-years ago we have trained over 1,000 children throughout the Island. The training is facilitated in three languages; **Sinhala, Tamil and English** by a TEAm of local trainers. LIFE Training promotes **the Voice of the Child** and encourages active participation. Children learn leadership skills, personal safety, children's rights and they develop a range of soft skills including active listening, communication and presentation skills. In the reporting period we ran our LIFE training programmes within our Y.E.S. service from 25 November to 18 December for all registered children.

The T.E.A. Project's **Youth Board**, a group of local children representing all religious and cultural backgrounds, supported various programmes and events with special performances, such as planning a Thai Pongal event in January and a dancing performance for the grand opening of our Centre in September. Furthermore, the Youth Board is working with SIGHT Students from Hong Kong on two projects: the Anemia Project and the Well-being Project. The Well-being Project focuses on improving the well-being of the communiTEA by implementing new technical methods to develop their livelihood standards and hygiene. And the Anemia Project concentrates on

developing a healthy diet and improving cooking styles enriched with sufficient vitamins and irons to lead a healthy lifestyle. This project aims to develop healthy food habits and food hygiene amongst children. For 2021 it is planned that SIGHT students will visit our Centre to implement their ideas and methods and to create awareness through delivering workshops. The Youth Board received a Recruitment and Selection Training to prepare them to actively participate in the recruitment process. They formed their first interview panel for the recruitment of a new Project Officer and pre-school TEACHERS, decisions on the which candidates to recruit were taken collectively between the adult and youth board.

We have consulted with many different groups of children and listened to their challenges, needs and ideas. Feedback from children will be instrumental in developing The Centre and its empowerment and academic programmes. We will develop robust mechanisms to listen and respond to the views of children and communiTEA members during Centre development.

Developing emotional intelligence and robust mental health of youth, especially girls is a key focus of our work.. In some areas literacy rates for girls fall behind boys by 19 %¹ this is why a major focus of The T.E.A. Project targets empowering girls. The unemployment rates of women have been double those of men for over three decades. Currently over 23.4 %² of households are headed by women and women bare primary responsibility for care work creating multiple and intersecting forms of discrimination that limit opportunities for them to fully integrate into the workforce. Over **one million Sri Lankans are employed in the tea industry**, a large proportion of this workforce are young women and the minimum working age is fifteen. Millions of women are

¹ UNDP, Gender Dimensions of the Millennium Development Goals in Sri Lanka

² UNDP, Gender Dimensions of the Millennium Development Goals in Sri Lanka

engaged in low skill, low income economic activities in the large informal sector and are also concentrated as unpaid family labour in agricultural communities. Their assets are limited by discriminatory laws and by social practices.

EVERY-Body is a training programme conducted by The T.E.A. Project to enhance the knowledge of sexual and reproductive health. The programme helps adolescents understand emotional and physical changes during puberty and it develops the capacity of adolescents to stay safe and overcome challenges faced in the society. It includes breaking down male and female stereotypes and promotes respect of girls and partners. A key focus of this training educates adolescents on different forms of harassment, Internet safety and how to increase personal safety. For 2020 our EVERY-Body training was planned to be continued in collaboration with ChildFund, but could not be delivered due to the pandemic. Furthermore, a number of projects will be established from The Centre, to empower girls, promote sharing of experiences and develop capacity of girls to make informed and healthy life choices.

What next?

1. We will continue to train and educate adults on children's rights issues.
2. We will run further LIFE training programmes with new and existing school partners.
3. The frequent analysis of all training feedback will guide and influence development of training programmes.
4. Our Youth Board will be further involved in strategic decision-making and recruitment.
5. We will continue to run healthy relationship training through our EVERY-Body training, a new module EVERY-Body will be developed to educate youth (18+) on important subjects such as STIs, contraception and pregnancy.
6. We continue to deliver our Suicide Prevention training.

3.4 Priority Four: VolunTEAr Mobilization

In 2020 we revised our key priorities and volunTEAr mobilization is a new **focus area**. VolunTEArS are a very important asset and contribute significantly to the day-to-day activities of The T.E.A. Project, they are an essential component of our vision. We encourage and have developed effective mechanisms to support international and local volunTEAring.

One great example of volunTEAr mobilization is our **Youth Board** founded in 2019 where young people donate their time to support our organisation, gain knowledge and become involved in decision-making. The Youth Board will frequently recruit new members and expand their field of work.

Another important pillar in the field of volunTEAring are our **ParentTEArS** who donate five hours per month to give something back for the free education of their children in our Tiny T.E.A. pre-school. On the one hand their work is put to good use and on the other hand it creates a feeling of ownership that increases the strength of and commitment for the project. ParentTEArS provide a vital source of groundwork and maintenance.

To recognize outstanding volunTEArS and to motivate their contribution to the work of The T.E.A. Project, we created the **VolunTEAr Achievement Award**, a reward system for local volunteers. Every three months one local volunTEAr who shows extra-ordinary performance will be awarded a trophy, a certificate and a voucher as an incentive. Every volunTEAr will be monitored and assessed according to the following four criteria: shows initiative, hard-working, high impact, best support. T.E.A. held its first award ceremony for the best local volunTEAr of Q3/2020 in November.

Due to the Corona pandemic effecting every aspect of life, in 2020 T.E.A. was unable to recruit many new **international volunTEAr**s as the government did not allow foreigners to enter the country. Thus, the focus in 2020 was on recruiting **local volunTEAr**s. Nonetheless, T.E.A. is continuing its international outreach and also planning on activities in the field of voluntourism to make effective use of it once travelling will be safe again. This includes developing commercial opportunities and collaborations with travel agencies, platforms and NGOs that help place volunTEAr

To this end, in June T.E.A. developed a three-day paid package for tourists together with the Sri Lanka-based French **travel agency Atypique Lanka** to give travelers the opportunity to visit the Centre and volunTEAr for three days, raising awareness for marginalized communities in the tea plantations and generating funding. The travel agency will actively promote this package alongside their other offers.

Furthermore, The T.E.A. Project started a partnership with the international organisation **AIESEC** that provides global volunTEAr exchange experiences. We signed the contract in December 2020 and are expecting the first international volunTEAr

T.E.A. also succeeded in obtaining the **first NGO visa** for an international volunTEAr since it became an INGO. It was initially granted for a period of six months and can be extended up to three years. The NGO volunTEAr visa is a type of residence visa and allows the volunTEAr to work for T.E.A. up to three years without leaving the country.

Last but not least we honoured our volunTEAr

by organising a virtual event on the occasion of **International VolunTEAr Day on 5 December 2020**. Many former and current volunTEAr

interactive games and volunTEArS could share their experiences. To make it feel more comfortable and social every volunTEAr was invited to participate with a cup of tea or coffee and a piece of cake. Thirteen past and present volunTEArS participated in this wonderful celebration of volunTEArism. All participants received a virtual certificate for their active and attentive input.

What next?

1. We develop and en-skill our volunTEAr network of young people.
2. We develop an intercultural training for staff and volunTEArS.
3. We attract more volunTEArS and expand our network, especially in the field of marketing.
4. We build partnerships with universities, schools and other organisations to attract volunTEArS.

3.5 Priority Five: Organisational Development

As part of our **revision of priorities** in the reporting period we have identified organisational development as another new key priority from 2020. We see this area as essential for providing high-quality and excellent standards of services to children and the communiTEA. This includes resource mobilization, partnership building and outreach, service delivery, accountability and reputation as well as monitoring and evaluation.

Due to the pandemic and ongoing restrictions The T.E.A. Project developed a COVID-19 procedure that requires all visitors to wear face masks and wash hands when they enter. All areas, furniture and equipment will be disinfected at the beginning and the end of each day, and each space will be cleaned after every meeting / group activity. This procedure is essential in maintaining health and safety and ensuring highest standards at the Centre.

T.E.A. held two **strategic meetings** this year, one in June with senior staff and one in July with the whole TEAm. In the first meeting a **restructuring of the organisation** was agreed and key roles were defined. Furthermore, the whole finance system was developed. The Project Coordinator has been promoted to Project Manager and the job position of VolunTEAr Coordinator has been changed to International VolunTEAr Coordinator. Following that new job descriptions have been drafted for those roles as well as future roles of F.O.O.D. Programme Coordinator, Tiny T.E.A. pre-school TEACHERs and maths/science tutors. In the staff meeting the vision and objectives of The T.E.A. Project were introduced to the TEAm by Carl Gale, Co-founder. Plans for Centre service provision were shared, the significance of English as an organisational language was discussed, the new organisational structure was introduced and strategic priorities of The T.E.A. Project were shared.

In October 2020 a new Project Officer as well as a new F.O.O.D. Programme Coordinator have been recruited. Furthermore, an active volunTEAr was offered a position as our Y.E.S. Coordinator starting from 2021. In December senior management has communicated that as of January 2021 the Director of Sri Lankan Operations will take over the role of Chief Executive of The T.E.A. Project. Furthermore a new Finance Manager has been recruited.

The staff and/or new TEAm members received the following training in 2020: **Health and Safety Training, Food Hygiene Training and Finance Procedures Training.** Furthermore part of the TEAm attended a **Stop Child Cruelty** Workshop on 4 and 5 January 2020 to raise awareness on corporal punishment and child protection.

What next?

1. We will continue to train staff and create opportunities for personal and organisational development.
2. A project SWOT analysis will be conducted.
3. New partnerships with organisations in the same field will be established to secure funding as well as knowledge transfer and existing partnerships will be strengthened.
4. We frequently will revise our standards to maintain highest quality in our services.
5. An overall monitoring and evaluation system will be introduced.

3.6 Other major achievements/events

2020 was a remarkable year for The T.E.A. Project. We celebrated **seven years as an organisation, five years as a UK-registered charity and the first anniversary of becoming an INGO** in Sri Lanka. On this occasion the whole TEAm was invited to a hiking tour on 1 September. Our partner Suranjith Wevita guided us to Ooragala Mountain in Hanthana. 18 TEAm members took part and everybody brought home-made dishes for the TEAm lunch after the hiking.

Since funding is an important pillar of our work we frequently organise fundraising events. However, due to COVID-19 in 2020 events where people gather physically were not allowed. As a consequence T.E.A. held its first **virtual CommuniTEA event** over twelve days in December before Christmas. Many local supporters, partners and VolunTEArS performed virtually and helped to raise funds for our free services for disadvantaged children at The Cloud. Content included concerts, yoga and meditation sessions, a cooking class, an art workshop and more. An incredible sum of 605,256.71 LKR (2,300 GBP) was raised with this event. Our first virtual online event was a huge success.

4. Summary and Outlook

4.1 Summary

Primarily we would like to thank all of our corporate and individual donors who have supported the work of The T.E.A. Project in 2020. We are also extremely grateful to the generosity of local and international volunTEArS who donated their time and skills to empower children. The continued success and growth of the project is due to our valued donors and individuals who give regular donations, organised local fundraising events and supported various funding campaigns. We are furthermore grateful to our dedicated Board of TrustTEAs and especially Hirdaramani and ASICS for their incredible commitment and support of The T.E.A. Project. And last but not least, our new patron, Dr Sulochana.

This year we were able to complete the building works of our first Centre for Children's Empowerment in Hanthana and to open it on the premises that we have been leasing since January 2019. This is a milestone in our history as an organisation. In spite of the challenges we faced due to the pandemic we also managed to deliver some of our programmes, supporting disadvantaged children, as well as breathing life into the premises with diverse (virtual) events in the reporting period. We have finalised the planning of our first pre-school and after-school service and developed new programmes that we will introduce in the future once restrictions will be relaxed. Furthermore, we are proud to have been able to coordinate three large food distribution programmes to help the most vulnerable people in the area we operate.

2020 was also remarkable because we started a restructuring process of The T.E.A. Project. We recruited many capable employees, volunTEArS and our ParentTEArS who will be working together to realize our vision in the future.

Thanks again to all supporters for your countless effort.

4.2 Outlook

With regard to the pandemic we are optimistic that we will be able to continue delivering services once government restrictions are relaxed. We are excited to see the Centre come alive and our services transforming lives. Children from 3 to 5 years will attend our Tiny T.E.A. pre-school and children from grade 6 to 12 will profit from our after-school service Y.E.S. Furthermore we are soon to launch our Saturday Service to extend our support to older youth and adults in the communiTEA.

We hope to grow our network of supporters further to be able to expand our services to more children and communiTEAs in other areas. With our work we want to develop aspirations in young people, providing them with the practical skills and knowledge to positively improve their futures and implement sustainable change. Children and young people will be provided opportunities to learn skills and the build confidence needed to make good choices for a healthy participation in society.

As part of our restructuring we are excited to welcome our Director of Sri Lankan Operations Arun JP as the new CEO from January 2021. At the same time this will mean that we lose Carl Gale who co-founded the project and has been guiding it as CEO for many years. The two co-founders Racheal Ireton and Carl Gale

communicated that they will return to Europe in early-2021. This is not a sudden decision. They always had the dream to hand over the project to the local communiTEA once it has grown out of its fledgling stages. We will miss both of them and would like to express our thanks for relentlessly and selflessly working for the project they founded to give vulnerable children a better future.

Financial Report

Operating expenses

In the reporting year operating expenses included the construction and the renovation of The Cloud, our Centre for Children's Empowerment in Kithulmulla. Capital expenditure amounted to 21,154 GBP. Total expenses came to 49,343 GBP.

Operating income

In 2020 most of the donations have been received from local donors. Our total income was 51,691 GBP.

Statement of Profit or Loss for the Year ended 31 December 2020

	Notes	2020 Rs	2020 GBP
Revenue from Donors			
Foreign Donations	3	3'165'820	13'468
Local Donations	4	9'091'074	38'211
Other Income	5	88'774	13
Total Income		12'345'668	51'691
EXPENSES			
Administration and Establishment	6	4'915'689	20'731
PROJECTS			
Pre School	7	250'954	1'055
Food Programme	8	109'411	460
T.E.A.Center	9	1'170'980	4'922
Youth Board	10	44'407	187
Training & Empowerment Programm	11	44'213	186
Volunteer Programme	12	130'310	548
Financial Expenses	13	30'774	100
TOTAL PROJECT EXPENSES		1'781'048	7'457
TOTAL EXPENSES		6'696'737	28'188
SURPLUS/ (DEFICIT) FOR THE YEAR		5'648'932	23'503

Statement of Financial Position As at 31 December 2020

	Notes	2020 Rs	2020 GBP
ASSETS			
Non-Current Assets			
Property Plant & Equipment	14	8'143'751	34'229
		8'143'751	34'229
Current Assets			
Commercial Bank Savings Account		320'014	1'258
CAF Bank		172'475	678
Petty Cash		1'286	5
Commercial Bank Current Account		438'821	1'725
Commercial Bank Money Market Account		30'000	118
		962'595	3'785
TOTAL ASSETS		9'106'346	38'013
EQUITY AND LIABILITIES			
Capital and Reserves			
Opening Cumulative Surplus		3'375'014	14'185
Net Surplus for the Year		5'648'932	23'503
		9'023'946	37'689
Current Liabilities			
EPF Payable		82'400	324
		82'400	324
TOTAL EQUITY AND LIABILITIES		9'106'346	38'013

Statements of Cash Flows

For the year ended 31st December 2020

	2020 Rs	2020 GBP
Cash and Cash Equivalent at the beginning of the year	59'392	358
CASH FLOW FROM OPERATING ACTIVITIES		
Cash Receipt from Local Donors	3'165'820	13'468
Cash Receipt from Foreign Donors	9'091'074	38'211
Payments to the Suppliers	(2'564'155)	(10'948)
Payment to Employees	(3'611'423)	(15'179)
Increase of Accounts Payable	82'400	324
Net Cash Flow from Operating Activities	6'163'716	25'876
CASH FLOW FROM INVESTMENT ACTIVITIES		
Additions to the Property Plant and Equipment	(5'318'514)	(22'361)
Net Cash Flow from Investment Activities	(5'318'514)	(22'361)
CASH FLOW FROM FINANCE ACTIVITIES		
Interest Income	88'774	13
Interest Expenses and Bank Charges	(30'774)	(100)
Net Cash Flow from Finance Activities	58'001	(87)
Cash and Cash Equivalent at the End of the year	962'595	3'785

Notes to the Financial Statements

1. GENERAL

1.1 REPORTING ENTITY

1.1.1 Corporate Information

The T.E.A.Project ("the Organization") is a Registered Charitable incorporated Organization in United Kingdom in 2018 and Registered INGO in Sri Lanka. The registered office of the organization is at No.3 Pendlebrook, Lancashire, BB7 1GY United Kingdom and No.94/4, Galkanda Road, Aniwatta in Kandy. The Organization has been registered with the District Secretariat Kandy Central Province of Sri Lanka as a INGO.

1.1.2 Principal Activities and Nature of Operations

The principal activities of the Organization comprised of training, empowerment and awareness the children. The Principal activities of the organization in the year under review is advance personnel skills and abilities of vulnerable children by providing training and workshops

1.2 BASIS OF PREPARATION

1.2.1 Statement of compliance

The Financial Statements of the Company have been prepared in accordance with Sri Lanka Accounting Standards (SLFRSs and LKASs) promulgated by the Institute of Chartered Accountants of Sri Lanka (ICASL) and comply with the requirements of the Companies Act, No. 7 of 2007, and amendments there to.

1.2.2 FUNCTIONAL AND PRESENTATION CURRENCY

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the Organization operates (the functional currency). These financial statements are presented in Sri Lankan Rupees, the Company's functional and presentation currency. There was no change in the company's presentation and functional currency during the year under review. All financial information has been rounded to the nearest Rupee unless otherwise specifically indicated.

Notes to the Financial Statements

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 Depreciation

Depreciation is recognized in profit or loss on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment since this most closely reflects the expected pattern of consumption of the future economic benefits embodied in the asset.

The estimated useful lives for the current year are as follows:

Motor vehicles	5 Years
Computers and Printers	5 Years
Leasedhold Buildings	25 Years
Tools and Equipment	5 Years
Furniture and Fittings	5 Years

Depreciation methods, useful lives and residual values are reassessed at each reporting date and adjusted if appropriate.

2.2 Foreign currency transactions

Sri Lankan rupee is the functional currency of the Organization. Transactions in foreign currencies are translated into the functional currency of the Company at the spot exchange rates at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the closing exchange rate at that date. The foreign currency gain or loss on monetary items is the difference between amortized cost in the functional currency at the beginning of the year, adjusted for effective interest and payments during the year, and the amortized cost in foreign currency translated at the spot exchange rate at the end of the year.

Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated to the functional currency at the spot exchange rate at the date that the fair value was determined. Non-monetary items that are measured based on historical cost in a foreign currency are translated using the spot exchange rate at the date of the transaction. Foreign currency differences arising on retranslation are generally recognized in profit or loss.

Notes to the Financial Statements For the Year Ended 31 December 2020

	2020 Rs	2020 GBP
Note 03		
Foreign Donations		
FP Donaion Haines Leonie	148'438	600
FP Forrester	28'288	120
FP G Wonderful Org	876'331	3'756
FP Givey Stripe Payments	218'662	901
FP Julienne James J L	49'620	200
FP MERRY HENRY EVENTS Wheatshe	283'653	1'200
FP Clare and Dom Ellis	18'993	120
FP TEA Matt Hules	43'234	360
FP Tea Project K Storebo	41'974	170
HMRC Charities	429'302	1'908
Hulse Ellizebeth	64'340	246
Kate Merchant	28'290	130
Pay Pal	573'172	2'473
PR Heart of Living Yo	285'792	1'210
UK Donations - Other	75'731	74
	3'165'820	13'468

Note 04

Local Donations

Hiradramani International Export (Pvt) Ltd	6'930'850	29'131
Neelan Tiruchelvam Trust	600'000	2'522
Just Giving Payment	504'335	2'120
Ewen	28'000	118
Peter Simon Fuller	400'000	1'681
MONEX	11'900	50
TEAFIELD Child Development Fede	89'551	376
Local Fundraising	79'000	332
Goods Donations	120'000	504
Till Box Collection	18'230	77
Donations -Other	309'208	1'300
	9'091'074	38'211

Note 05

Other Income

Interest Income	34'429	145
Exchange Gain/ (Loss)	54'345	(132)
	88'774	13

Notes to the Financial Statements
For the Year Ended 31 December 2020

	2020 Rs	2020 GBP
Note 06		
Administration and Establishment		
Donations	3'500	15
Electricity	16'035	67
EPF 12%	24'000	101
Food and Beverages	13'359	56
Fundraising	32'233	135
Depreciation	490'385	2'061
Health Insurance & VISA	60'882	256
Office Maintenance	40'259	169
Membership Fee	43'000	181
Office Rental	540'000	2'270
Office training & Development	20'135	85
Stamp and Legal Fees	13'820	58
POS Runbox - Email	67'560	354
Repairs/ Information Thecnology	81'508	343
Salaries	2'995'844	12'592
Stationery	83'439	351
Tea Scooter Maintenance	22'571	95
Tea Van Maintenance	92'618	389
Tea Van Rental	90'000	378
Telephone and Internet	46'092	194
Travel	34'699	146
Tools and Equipment	1'990	8
Utility Bills	69'759	293
Wages	32'000	134
	<u>4'915'689</u>	<u>20'731</u>
Note 07		
Pre School		
Stationary	13'886	58.37
Telephone	1'000	4.20
Travelling	7'543	31.70
Food and Snack	180'874	760.23
Workshop Materials	47'650	200.28
	<u>250'954</u>	<u>1'055</u>

Notes to the Financial Statements
For the Year Ended 31 December 2020

	2020 Rs	2020 GBP
Note 08		
Food Programme		
Cleaning and Maintenance	1'930	8
Dry Rations	45'214	190
Food Cost	31'160	131
Tools and Equipment	11'484	48
Travelling	1'623	7
Wages	18'000	76
	<u>109'411</u>	<u>460</u>
Note 09		
T.E.A.Center		
Center Maintenance	206'388	867
Donations	3'641	15
Electricity	7'050	30
Food and Beverages	64'022	269
Fuel	29'727	125
Salaries	447'389	1'880
EPF 12%	25'440	107
Stationary	40'768	171
Allowances	22'380	94
Library	290	1
Events	27'380	115
Telephone	11'000	46
Tools and Equipments	51'570	217
Travelling Expenses	41'900	176
Daily Wages	86'750	365
Workshop Material	80'766	339
Utility Bills	24'520	103
	<u>1'170'980</u>	<u>4'922</u>
Note 10		
Youth Board		
Food and Beverages	19'223	81
Travelling	4'400	18
Workshop Material	12'884	54
Other	7'900	33
	<u>44'407</u>	<u>187</u>

Notes to the Financial Statements
For the Year Ended 31 December 2020

	2020	2020
	Rs	GBP
Note 11		
Training & Empowerment Programm		
Food and Beverages	13'673	57
Travelling	3'905	16
Stationary	21'968	92
Workshop Material	2'767	12
Utility Bill	1'900	8
	<u>44'213</u>	<u>186</u>

Note 12
Volunteer Programme

Allowances	83'215	350
Food and Beverages	3'000	13
Local Expenses	8'420	35
Workshop Material	30'942	130
Telephone and Internet	990	4
Travelling	3'743	16
	<u>130'310</u>	<u>548</u>

Note 13
Financial Expenses

Local Bank Charges	9'554	40
UK Bank Charges	21'219	60
	<u>30'774</u>	<u>100</u>

Notes to the Financial Statements
For the year ended 31 December 2020

Property Plant & Equipment
Note 14

Fixed Assets	Leased Building Rs	Motor Vehicle Rs	Computers & Printers Rs	Furniture & Fixtures Rs	Tools & Equipment Rs	Total Rs
Balance as at 1/01/2020	2'968'000	125'000	308'990	-	132'260	3'534'250
Additions/(Disposals)	5'033'050	4'250	-	117'060	164'154	5'318'514
						-
Balance as at 31/12/2020	<u>8'001'050</u>	<u>129'250</u>	<u>308'990</u>	<u>117'060</u>	<u>296'414</u>	<u>8'852'764</u>
ACCUMULATED DEPRECIATION						
Balance as at 1/01/2020	-	25'000	138'996	-	54'632	218'628
Depreciation for the year	320'042	25'850	61'798	23'412	59'283	490'385
						-
Balance as at 31/12/2020	<u>320'042</u>	<u>50'850</u>	<u>200'794</u>	<u>23'412</u>	<u>113'915</u>	<u>709'013</u>
Net Assets as at 31/012/2020	<u>7'681'008</u>	<u>78'400</u>	<u>108'196</u>	<u>93'648</u>	<u>182'499</u>	<u>8'143'751</u>
In GBP	<u>32'284</u>	<u>330</u>	<u>455</u>	<u>394</u>	<u>767</u>	<u>34'229</u>



**The T.E.A. Project
No. 09, The Cloud,
Kithulmulla, Galaha,
Kandy 20000,
Central Province
Sri Lanka**