The T.E.A. Project – Annual Report 2025



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Audit Report 2025

A message from the CEO

Dear Supporters, Partners and Friends,

Welcome to The T.E.A. Project.

As I reflect on our journey, I am filled with immense gratitude and hope. What began with as a simple vision to empower disadvantaged children through education has grown into a communiTEA united by compassion, opportunity, and the belief that every child deserves the chance to reach their full potential.

The year **2025** is especially meaningful as we celebrate the **10th anniversary of The T.E.A. Project.** This milestone is far more than a celebration of time – it is a celebration of every child whose life has been touched, every volunTEAr who has given their time, every donor who has believed in our mission, and every partner who has walked this journey with us. Looking back over the past decade, I am incredibly proud of what we have achieved together.

Today, **our work extends beyond education.** Through free preschool education, after-school learning, English and ICT classes, nutrition programmes, youth empowerment initiatives, and volunteer engagement, we continue to **create opportuniTEAs that empower children, strengthen families, and build resilient communiTEAs.**

But while we celebrate our achievements, we can't ignore the challenges humankind is facing. 2025 saw a major, sadly devastating event with the **cyclone Ditwah** that struck Sri Lanka in late November. Many people lost their houses, their livelihood, and even their lives. Sadly, we experienced the tragic impact also in the communiTEAs we work with. Houses and roads were heavily affected and destroyed so that even providing help was a

challenge. However, we worked tirelessly to reach all relevant areas and were able to support families in need with more than **1,000 relief aid packages.** This disaster response was only possible due to the tremendous generosity of you, our supporters. Thanks for your solidarity and strong commitment in these difficult times.

Even though having overcome numerous challenges and celebrated many successes, we recognise that there is much more to do. We are looking forward to **expanding our work into Badulla next year,** to reach more disadvantaged children and communiTEAs with the support and opportuniTEAs they deserve. This marks an exciting new chapter in our journey and reinforces our commitment to serving children wherever the need is greatest. In preparation of this exciting new project, in the reporting year TEA started to align the relevant strategy, engaged in site visits to set the premises up and conversed with potential stakeholders.

None of this would have been possible without our dedicated staff, trusTEAs, volunTEArs, donors, fundraising partners, schools, communiTEA leaders, government officials, and every individual who has supported The T.E.A. Project over the past ten years. Your trust, generosity, and belief in our mission continue to inspire us every day.

As we begin the next chapter, I remain optimistic about what we can accomplish together. With your continued support, we will continue empowering children, creating opportuniTEAs, and building brighter futures for generations to come.

Thank you for being part of our journey.

With sincere gratitude,

J Arun JP
Chief Executive Office

1. Our Beneficiaries

In the last ten 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. In 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 volunTEAring opportunities as well as the **travel agencies Atypique Lanka** and **Jetwing** that offer a package to travelers interested in volunTEAring.

Our **Centre for Children's Empowerment – The Cloud** was busy and frequently visited in 2025. The buildings received a fresh look as always during our annual painting project in January. Notably, renovations began at The Cloud Centre, including the construction of a new ICT laboratory and improvements to washroom and storage facilities. Furthermore, we were able to renovate the kitchen area and add an outdoor kitchen. 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 (ParenTEAr) of each child is required to work 5 hours per month on a voluntary basis assisting with kitchen duties, Centre maintenance and cleaning. Also in the reporting year, The Tiny T.E.A. Preschool **became formally registered** under the Government of Sri Lanka and continued to deliver a nurturing, skills-based learning environment. At the end of 2025, 28 children were enrolled at our preschool, compared to 30 at the end of 2024.

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 28 children who attend our preschool (Tiny T.E.A.s). And it provides a nutritious lunch for 40 to 50 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) ran until end of 2024, which presented a major challenge for the continuance of the programme and required a swift transition to new funding sources. We are grateful that our partner Jetwing Travels has come forward to support the F.O.O.D. Programme as part of their commitment to community engagement. Also, Simon Peter Fuller has continued his support with 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. 2025 a diverse range of educational and recreational programmes has engaged a significant number of participants. 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 new technology through ICT classes. Furthermore, as part of Y.E.S. we are conducting dancing sessions and sports activiTEAs. In the reporting year, reduced attendance in the Y.E.S. Programme posed a challenge. The TEAm undertook multiple community visits and parent meetings to better understand the factors contributing to the decline. These engagements provided valuable insights into issues such as transportation difficulties, overlapping school commitments, and other external constraints. By gathering this information directly from families and participants, the TEAm has been able to develop targeted strategies to address these barriers. At the end of 2025, nearly 300 children were registered in our Y.E.S. Programme (out of which 55 children attended regularly), as compared to 276 children end of 2024.

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 2025 within our outreach programme we focused mainly on English and ICT at three partner schools.

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.

In the reporting year a special **trip to Jaffna** from 3 January to 5 January provided 30 children with the opportunity to visit the Smile Organisation in Jaffna, where they engaged in interactive sessions, learning about community initiatives and youth empowerment, fostering personal growth, as well as to explore historical sites and cultural heritage. This experience was made possible through the generous support of our volunTEArs and donors, who sponsored the journey.

An **English development programme** for communiTEA volunTEArs and local school children is successfully running. It is set out for three levels. In 2025, we conducted level one and two. 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. From 18 to 22 August 2025, a **special English Development Programme** was conducted by SCI at The Cloud. A total of 23 children actively participated in the sessions that were designed to strengthen their language skills through interactive and engaging activities. The programme provided valuable learning opportunities, helping children improve their communication, confidence, and fluency in English while also fostering enthusiasm for continued learning. Furthermore, TEA hosted an **English camp** on 11 November that was led by an international volunTEAr for YES participants. Children actively participated in games, role-plays, and collaborative learning tasks, which helped build confidence, fluency, and a deeper understanding of the English language. The camp not only enhanced academic skills but also

encouraged TEAm work, creativity, and enthusiasm, making it a highly valuable and enjoyable experience for all attendees.

In the reporting year, **elocution classes** for grade 1 students continued to be a key part of their learning and personal development. These sessions, which have been running consistently, focus on building confidence, clarity in speech, and expressive communication skills. At the beginning of the year, the Institute of Music, Speech, and Drama conducted an English examination, in which 10 children represented The T.E.A. Project. These children were past graduates of the Tiny T.E.A. Preschool and had been attending elocution classes to enhance their language and communication skills. Their remarkable performance showcased their dedication and the effectiveness of the programme, with 9 students achieving a perfect score of 100 and one student scoring an impressive 88**.** This outstanding success reflects the commitment of the TEAchers and the children's hard work, reinforcing the importance of early language development.

A special two-day grade 5 **Scholarship Seminar Programme** was successfully conducted as part of our ongoing efforts to strengthen educational support for children in rural communities. The second day of the seminar took place on 2 August at Upper Galaha Primary School, marking a significant milestone in the initiative. A total of 39 enthusiastic children participated in the sessions, representing Upper Galaha, Srivani, and Thiruwalluwar Schools in Galaha. The event was designed to prepare students for the upcoming scholarship examination by enhancing their understanding of key subjects, improving exam techniques, and building confidence through interactive learning activities.

Arts programmes and Environment Club

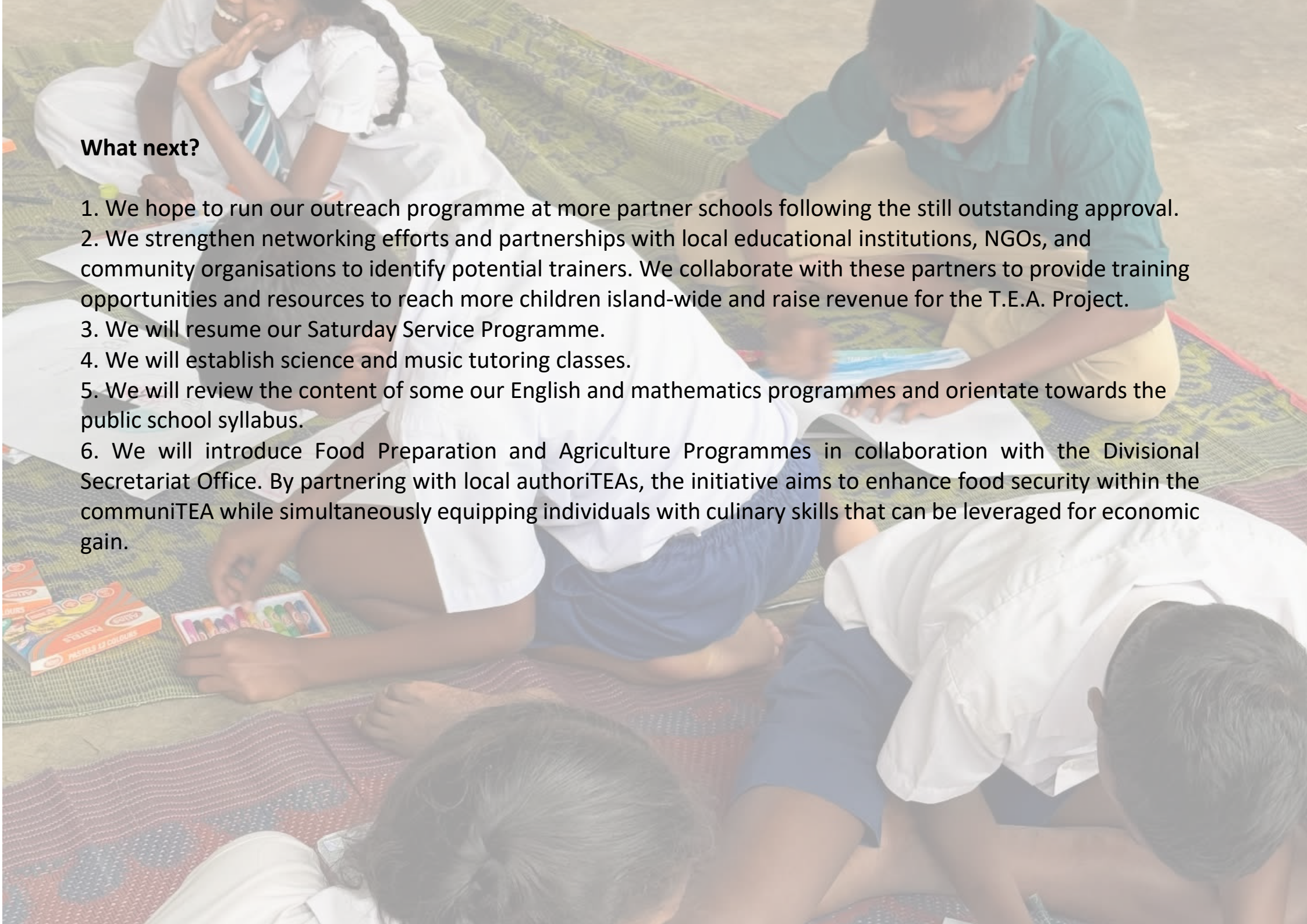
Art-based work assists children to explore the world without boundaries, working with junk material, drawing cracks in the wall, mosaic painting and making art installations are some activities children enjoy. Therapeutic art workshops encourage students to express their feelings using art and creativity. 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. Our **ArTEA programme** is hugely successful with children of all ages. In 2025, it was conducted with children of grades 6 to 11.

A dedicated group of children has been actively involved in the **Environmental Club** throughout the year, taking part in monthly clean-up efforts to keep the Cloud Centre premises free from polythene and plastic waste. Inspired by the Eco Storytelling Workshop led by an SCI volunteer, the children have expanded their environmental actions beyond the Centre. They have initiated meaningful community projects such as cleaning local roads, leading a school-wide clean-up at Upper Galaha School, and delivering an environmental awareness session for fellow students. These activities highlight their growing sense of environmental responsibility and the long-term influence of the workshop in empowering them to lead change within their community.

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 2025, 4 children successfully participated in the programme.

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 2025, we were unfortunately unable to host our regular Saturday Service. With numerous programmes, celebrations and structural improvements taking place, it became challenging to allocate the necessary time and resources for this service. Plans are already underway to resume Saturday Services in the next quarter, with the aim of providing interactive activities, meaningful discussions, and collaborative service projects that will reconnect participants and strengthen the sense of community once conditions allow.



What next?

1. We hope to run our outreach programme at more partner schools following the still outstanding approval.
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 resume our Saturday Service Programme.
4. We will establish science and music tutoring classes.
5. We will review the content of some our English and mathematics programmes and orientate towards the public school syllabus.
6. 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 reporting year we have been continuing to support a **scholarship for one estate sector child who graduated from Tiny T.E.A.** to attend a school for special needs by paying for all of his 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 give estate sector children an opportunity to benefit from high-quality education, 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 2025, as every year, TEA celebrated **Thai Pongal, International Women's Day, World Happiness Day, New Year Festival, Poson Poya Day, Navarathiri Pooja and Children's Day** among others.

On 11 February, our patron Dheeshana visited the Tiny T.E.A. Preschool, accompanied by her TEAm, to conduct a special yoga session for the preschoolers. The children were excited to participate in this unique experience, which introduced them to simple yoga poses and breathing exercises in a fun and interactive way.
On 24 March, children from both the Y.E.S. Programme and Tiny T.E.A. Preschool were treated to an enchanting **magic show** by international guest Matthew. With a mix of astonishing tricks, humour, and interactive performances, Matthew captivated the young audience, filling The Cloud with laughter and excitement.

Furthermore, we celebrated **Vesak Poya Day** in a meaningful and charitable way by visiting a local elders' home. Wanting to do something different and heart-warming, the children—accompanied by their TEAchers and ParenTEArs—shared their time, love, and kindness with the elderly residents. They offered snacks and spent quality time engaging with the elders, bringing joy and smiles through simple yet powerful acts of compassion.

World Environment Day was celebrated on 5 June at The Cloud with an enthusiastic participation from 26 members of the Environmental Club. As part of the event, the children planted 12 fruit trees around the premises, each child proudly taking ownership of their tree and engaging wholeheartedly in the activity. The celebration also featured an Eco Stories Workshop conducted by a volunteer from Service Civil International (SCI), which used storytelling and interactive activities to encourage environmental awareness and personal responsibility.

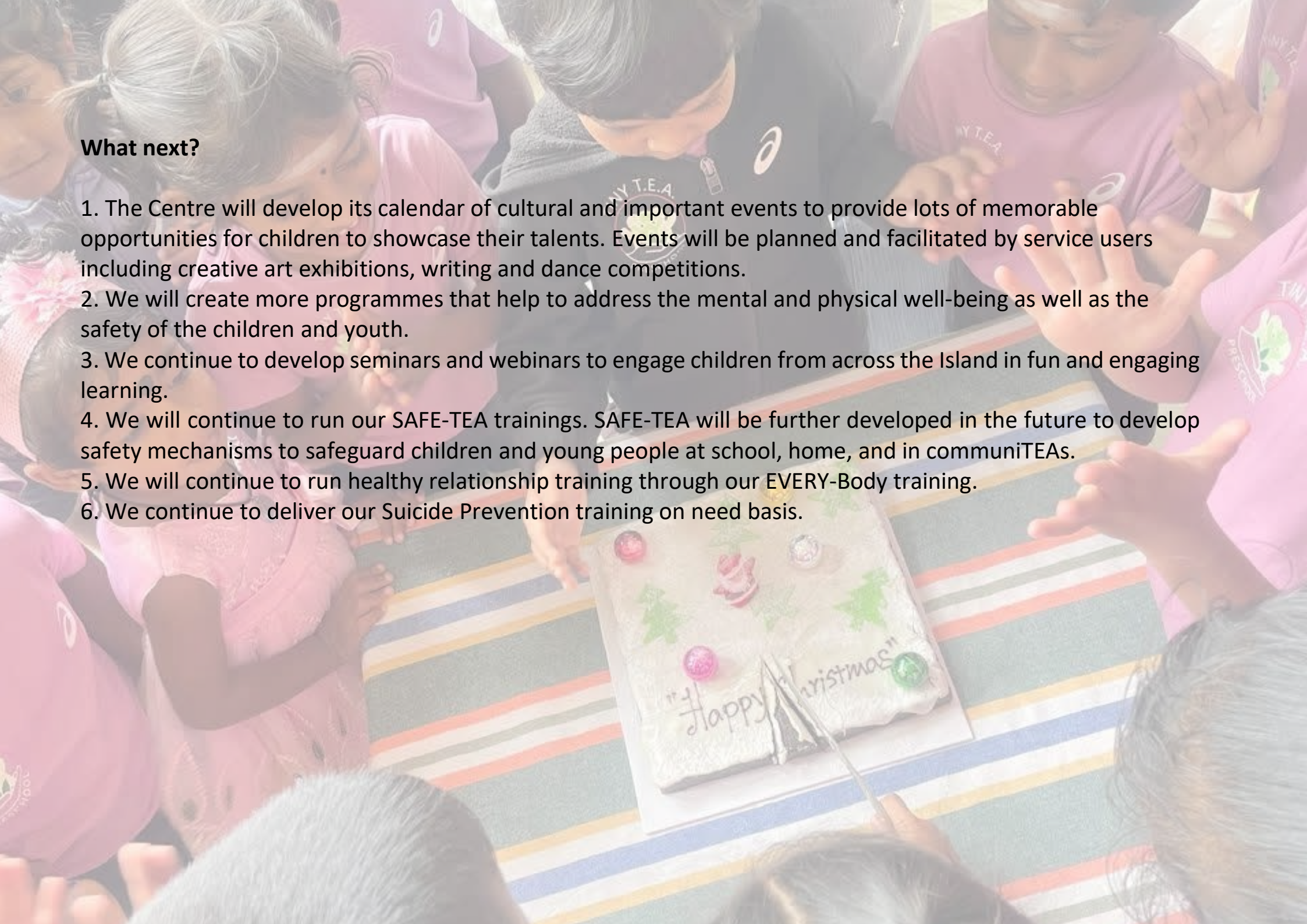
On 18 August, the Tiny T.E.A. Preschool proudly hosted its **annual art exhibition,** showcasing the creativity and imagination of the children. A wide variety of drawings, paintings, and handcrafts were displayed, reflecting the children's talents and skills they had developed throughout the term.

Also, in August the Tiny T.E.A. Preschool children presented a lively and memorable **concert.** The event brought together songs, dances, and performances that highlighted the children's muical talents, enthusiasm and growing confidence.

The **Singithi Pola,** held on 8 October, was a vibrant and meaningful event that brought together all Tiny T.E.A. Preschool children in a joyful celebration of culture and experiential learning. Dressed in traditional attire, the preschoolers actively participated by selling fruits and vegetables set up in front of the Centre, creating an authentic market-style experience. The event was designed to introduce children to basic concepts of buying, selling, sharing, and communication in a fun and age-appropriate manner.

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.

Furthermore, also in 2026 TEA organized a **Reverse Advent Calendar** for Christmas with the help of Deeshana from Theva.



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 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

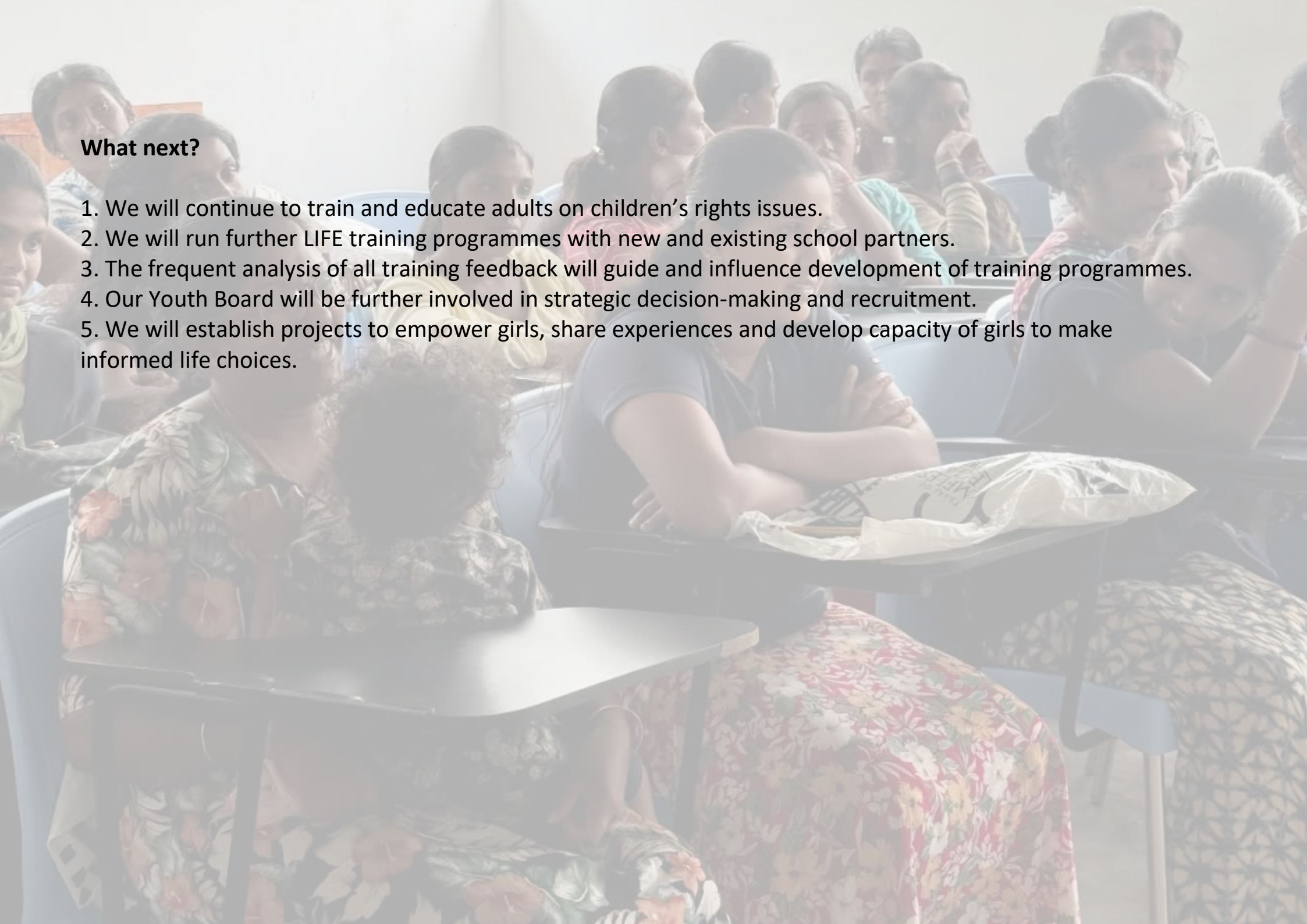
Children are key actors within community development. Participation in learning should be active and promote meaningful engagement in society. We train children to understand their rights as enshrined in the **UN Convention on the Rights of the Child.** Sri Lanka signed up to the Convention in 1991, 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 activitTEAs 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.

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 2025, the Youth Board was not involved in major projects but will continue to be in 2026.

A **special initiative,** as part of a parents' meeting on 14 February, was conducted for all preschool parents to discuss important updates and engage them in their children' early education journey. three representatives from the **Bank of Ceylon,** Galaha branch, also joined the meeting to **facilitate the opening of savings accounts for the preschoolers.** This initiative aimed to encourage early financial literacy and saving habits among young children. A total of 25 accounts were successfully opened, with the bank generously depositing LKR 250 into each account as an initial contribution. In addition to this, the bank representatives delighted the children by gifting them school bags, water bottles, and stationery items, bringing smiles to their faces. The event was well-received by both parents and children, fostering a positive collaboration between the preschool and the community. This meaningful initiative reinforced the importance of financial awareness from a young age.



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. The T.E.A. Project is also offering internships and in the past has worked successfully with different Sri Lankan universities. In 2025, 4 interns joined the TEAm.

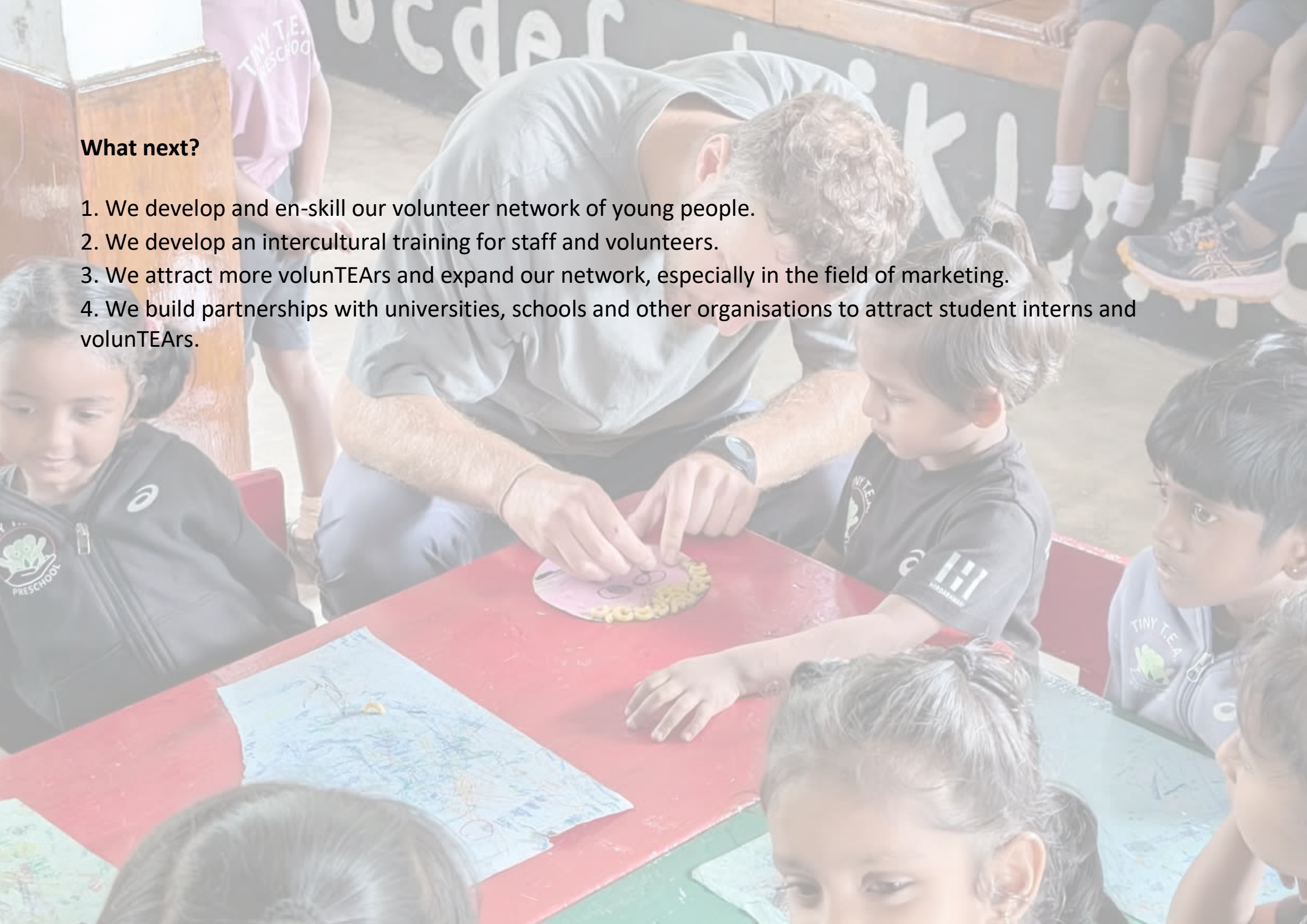
One great example of local volunTEAr mobilization are our **ParenTEArs** who donate five hours per month to give something back for the free education of their children in our Tiny T.E.A. preschool. The work of ParenTEArs significantly contributes to the day-to-day operation of the project, it helps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

Local volunTEArs are crucial for our work. They support running the Y.E.S. programme, such as the ICT Lab and dancing classes, assisting children in their studies and daily learning sessions, courses, or with administrative work, especially coordination. In January we welcomed Praveen as a new local volunteer. She had been an active member of our Youth Board since The Cloud's opening and had played a significant role in the Y.E.S. Programme. Having recently completed her Advanced Level examinations, she is now eagerly awaiting her results while contributing her time and skills to support our initiatives. Currently, she is actively coordinating the Y.E.S. Programme, assisting with organizing sessions, mentoring younger students, and ensuring the programme runs smoothly, bringing with her years of dedication and experience. Her personal development also is a remarkable example of the empowerment we achieve with our project.

In 2025 the number of interested international volunTEArs again increased. We were able to recruit 13 **international volunTEArs** in total who contributed to our vision offering their skills to our partner schools and on-site. 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.

During the third quarter of 2025, The Cloud was also delighted to welcome a **group of international tourists** organized by the **Sri Lanka Convention Bureau in partnership with Aitken Spence Travels.** The visitors, many of whom are professionals and business owners in the global tourism industry, had the opportunity to learn about The T.E.A. Project's community initiatives. This visit not only fostered valuable connections that could lead to future international VolunTEAr opportunities but also brought generous support. The group kindly donated a Starlink router and dongles significantly enhancing our internet connectivity and communication capacity at The Cloud along with some gift packs for the Tiny TEA preschoolers.

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.



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

Our focus on **organisational development** is a key priority. This includes resource mobilization, partnership and outreach, service delivery, accountability and reputation as well as improving monitoring and evaluation.

During 2025, the T.E.A. Project continued to explore opportunities for growth and expansion, with a focus on **establishing a second branch in Badulla.** As part of this initiative, a site visit was conducted in October to identify potential partner organisations and explore avenues for collaboration that would support the successful launch of the new branch. The visit allowed the TEAm to assess local needs, build connections with community stakeholders, and begin laying the groundwork for programme implementation. Unfortunately, many potential partners' objectives did not align with the mission of TEA, which delayed progress in securing a location for the expansion. However, the plan reflects The T.E.A. Project's ongoing commitment to extending its impact, broadening access to educational and developmental opportunities, and reaching more children and youth in underserved communities.

Regarding human resources, the **focus remained on staff development and training** to strengthen TEAm capacity and enhance programme delivery. Internal sessions were conducted to improve coordination, communication, and role-specific skills across departments. These efforts have contributed to smoother day-to-day operations and a more cohesive working environment.
Additionally, **monthly TEAm meetings** have been held to collaboratively discuss work plans, address challenges, and identify practical solutions – ensuring open communication and continued alignment with The T.E.A. Project's long-term goals. In addition to this international training, the TEAm continued its ongoing internal development through collaborative learning, mentoring, and reflective discussions. Staff members actively

engaged in reviewing current practices, identifying areas for improvement, and sharing knowledge to ensure the smooth running of operations.

Our Manager of Centre Operations, Tharindu, participated in a week-long **training programme held in Hyderabad, India, on community-driven sustainable development,** hosted by the Bala Vikasa People Development Training Centre. The programme provided valuable exposure to new ideas, management practices, and innovative approaches in community development and education. His participation not only strengthened his own skills and leadership capacity but also brought back fresh insights and strategies that can be implemented across our programmes, enhancing their sustainability, impact, and relevance to the communities we serve.

We are also proud to celebrate the **achievements of our dedicated staff members,** Krishanthi and Abilasha, who have successfully completed their diplomas. Krishanthi graduated with a Diploma in Special Needs Education, equipping her with valuable skills to support children with diverse learning needs. Abilasha completed her TEAcher Training Diploma, enhancing her TEAching expertise and classroom management skills.

In the reporting year, there were also **changes in staffing.** We have welcomed Vijayalakshmi as our new F.O.O.D. Programme Coordinator from January. Having previously served as a substitute in past years, she demonstrated strong commitment and efficiency, making her the ideal choice for this role. Her experience in meal preparation, kitchen management, and understanding of nutrition ensures that the F.O.O.D. Programme continues to provide healthy and balanced meals for the children. Another key structural change this quarter involved Rahul, who previously served as the full-time Finance and Administration Manager. At the beginning of the quarter, he transitioned to a part-time role, now working remotely from home and visiting the Centre once a week. His

position has been restructured to focus solely on financial management. This quarter also marked a period of significant organisational transition within the Youth Empowerment Service. After serving the project with dedication for five years, Krishanthi, our long-standing Y.E.S. Programme Coordinator, resigned from her position in November 2025. Following a thorough month-long search for a suitable successor, we are pleased to announce the recruitment of Vasanthan for the upcoming year.

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. Our overall monitoring and evaluation system will be developed continuously.
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.

On 2 January, The Cloud welcomed an exciting group of adventurers from **Carlie's Crossing Tuk-Tuk Travel,** a unique travel initiative that brought together over 65 participants in 25+ tuk-tuks. As part of their journey across Sri Lanka, they made a special stop at The Cloud, spending quality time with both our Tiny TEA preschoolers and Y.E.S. Programme children. Their endeavour was more than just a travel experience – it was a meaningful **fundraising initiative** aimed at supporting three charities in Sri Lanka, one of which was The T.E.A. Project. They finally raised GBP 7,000 for TEA.

A further highlight was our supporter, Neelan Tiruchelvam Trust, hosting a two-day **book launch event** in Colombo on 30 and 31 January to commemorate its 26th anniversary. The book, which celebrates impactful initiatives across Sri Lanka, **featured a dedicated chapter on The T.E.A. Project,** highlighting our transformative work in education and empowerment. Our Manager of Centre Operations, Tharindu, was honoured to be invited as a panel member, where he shared insights on TEA's mission and its role in supporting underprivileged children. The event provided a valuable platform to showcase TEA's efforts and reinforce its commitment to creating lasting change in the community.

Also we are proud to share that the **Tiny T.E.A. Preschool has officially been registered** with the Government of Sri Lanka as a recognised preschool. Being awarded a formal registration certificate through the Early Childhood Development Authority is a significant milestone. This certification affirms our commitment to

maintaining high standards in early childhood education and ensures our continued alignment with national guidelines.

Another noteworthy event was the **visit of our co-founder Racheal** in August after several years. It provided guidance and insight for future expansion. Her two-week stay was inspiring for everyone. Alongside Manager for Centre Operations, she was also actively involved in discussions regarding the new expansion plan in Badulla and personally visited the site.

Furthermore, The T.E.A. Project proudly celebrated the grand **opening of its newly established ICT Laboratory,** marking a major milestone in our continuous efforts to enhance learning opportunities for children. As part of our recent renovation and construction work, the former storeroom was completely restored and transformed into a modern, well-equipped ICT Lab. This development was made possible through the generous support of The Sri Lankan Society, who kindly donated all the computers and accessories needed to bring the space to life.

Also in September 2025, The T.E.A. Project proudly celebrated its **10th anniversary** – a remarkable milestone, marking a decade of empowering education, growth, and community transformation. The celebration was filled with joy, gratitude, and reflection on the journey that has shaped the organization into what it is today.

One of the **most impactful events of 2025** was the **cyclone Ditwah** that struck Sri Lanka in November. The T.E.A. Project undertook a significant humanitarian response in the aftermath of the cyclone and its associated floods and landslides, reaching out to support families affected by the crisis. Recognising the urgent needs within both the immediate and surrounding communities, our TEAm conducted multiple field visits to directly engage with residents, assess the damage, and compile a detailed list of requirements. Through these visits, we were able to

identify the most vulnerable families and understand their specific needs, ranging from essential food items and hygiene products to clothing and other basic necessities. This on-the-ground engagement allowed us to ensure that the relief efforts were well-targeted, practical, and responsive to the real challenges faced by the community. Thanks to the overwhelming generosity of individuals and companies, the project was able to mobilise resources and assemble approximately 1,000 food packs and relief aid packages for families in need. The lessons learned from this effort will continue to inform future disaster response strategies, ensuring that the T.E.A. Project remains prepared to support vulnerable communities effectively in times of crisis.



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 2025. 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 patron, Deeshana Ameresekere.

2025 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. We expanded our facilities with the **new ICT lab, renovated our kitchen area,** celebrated cultural and festive occasions, and continued our commitment to empowering children and the broader communiTEA.

Challenges were a lack of personnel for the **Saturday Service** and other workshops, infrastructural problems and a major **leadership transition** at the Y.E.S. Programme. Especially the latter one marks the end of an important chapter, but also poses a chance to revitalise the programme. Furthermore, the **cyclone** posed a major threat to many communities in Sri Lanka. Despite all these difficulties, this year showcased our resilience, dedication, and commitment to holistic community development. By sustaining programme quality during uncertainty, responding decisively to crisis, and investing in future leadership and expansion, the organisation has laid a

strong foundation for continued growth. This is further supported by the **planned expansion in Badulla,** reflecting our commitment to extending impact to new regions. With the continued support of staff, volunteers, parents, donors, and partners, The T.E.A. Project is well positioned to deepen its impact and empower more children and communities in the year ahead.

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.

One of our focuses in 2026 will be the **planned Badulla expansion.** Although partnership alignment challenges delayed progress, this learning has informed a revised strategy to explore independent leasing options or rent a suitable building, providing greater control over timelines and implementation and allowing the project to move forward without being dependent on external organisations whose goals may not fully align.

For our **Tiny TEA Preschool,** a total of 14 **new enrolments** have been confirmed, bringing the projected preschool intake to 31 students for 2026. In response to the challenge of **reduced attendance in the Y.E.S. Programme,** the TEAm undertook multiple community visits and parent meetings to better understand the

factors contributing to the decline. These engagements provided valuable insights into issues such as transportation difficulties, overlapping school commitments, and other external constraints. By gathering this information directly from families and participants, the TEAm has been able to develop targeted strategies to address these barriers. Plans are already underway to implement solutions in the upcoming year, **aiming to improve consistent participation,** strengthen engagement, and enhance the overall impact of the Y.E.S. Programme. Strategies including flexible participation, virtual volunteer sessions, and transport support are considered. Furthermore, our Y.E.S. Programme will be revitalized through the appointment of a **new Y.E.S. Programme Coordinator.** His leadership is expected to address declining attendance trends and strengthen youth engagement going forward.

To strengthen our outreach efforts in the Central Province, a **formal proposal** was developed and submitted to the **Zonal Education Department,** seeking official approval to work with our partner schools. Following a meeting with the Zonal Director in June 2025, we were advised to escalate the proposal to the Provincial Director of Education, which wa is **currently under review.** We are hoping to receive the final approval in 2026.

To address the challenge of limited facilitators for the Saturday Service, the project successfully identified an additional facilitator and will leveraging the skills of existing TEAm members to support programme delivery in the coming year. By optimising internal resources and incorporating new facilitation, the programme will be better positioned to provide regular, interactive, and meaningful activities that foster skill development, community involvement, and positive learning experiences.

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 2025

Breakdown of Financial Expenditure

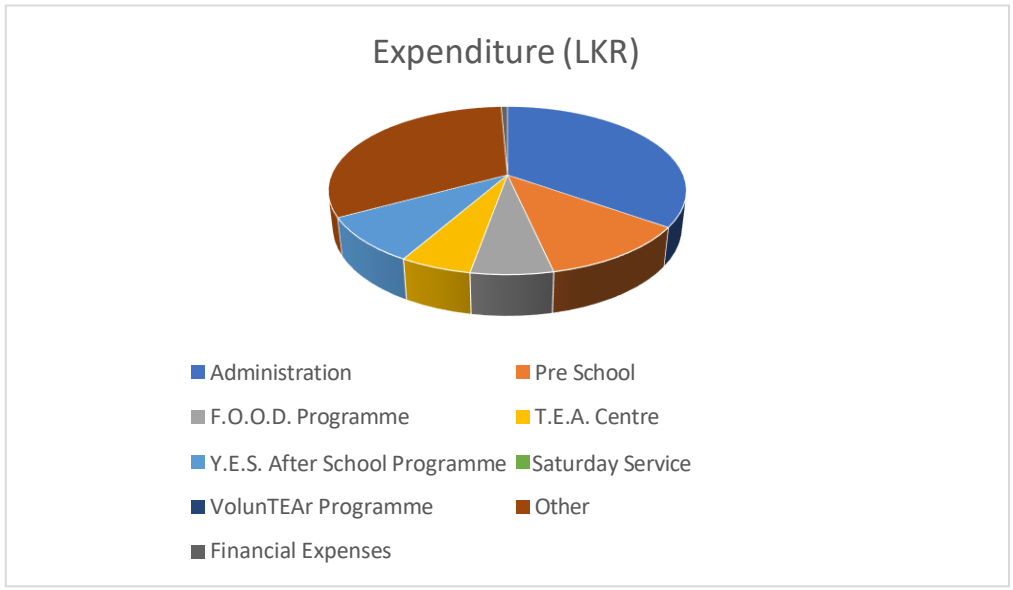
Programme	Expenditure (LKR)	Expenditure (GBP)
Administration	5,274,480.18	13,300.70
Pre School	1,776,364.00	4,479.47
F.O.O.D. Programme	944,847.00	2,382.63
T.E.A. Centre	826,512.05	2,084.22
Y.E.S. After School Programme	1,330,663.00	3,355.54
Saturday Service	-	-
VolunTEAr Programme	-	-
Other	4,893,414.49	12,339.76
Financial Expenses	102,449.48	258.35

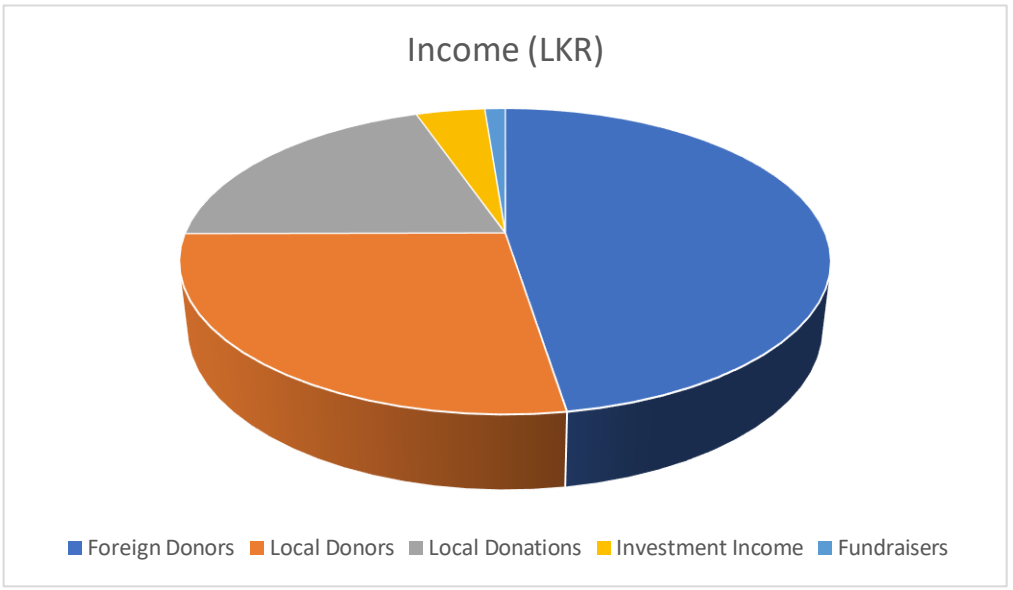
Breakdown of Financial Income

Income	Income (LKR)	Income (GBP)
Foreign Donors	14,533,337.41	36,648.83
Local Donors	8,400,940.00	21,184.72
Local Donations	6,052,108.26	15,261.65
Investment Income	1,248,722.40	3,148.91
Fundraisers	372,664.50	939.75

Notes

- Total income for the year ended 2025 is LKR 30,607,772.57 (GBP 77,183.86)
- Total expenditure for the year ended 2025 is LKR 15,148,730.20 (GBP 38,200.67)
- We have a Surplus of LKR 15,459,042.37 (GBP 38,983.19)


Expenditure (LKR)
Administration
Pre School
F.O.O.D. Programme
T.E.A. Centre
Y.E.S. After School Programme
Saturday Service
VolunTEAr Programme
Other
Financial Expenses


Income (LKR)
Foreign Donors
Local Donors
Local Donations
Investment Income
Fundraisers



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

THE T.E.A PROJECT

FINANCIAL STATEMENTS

YEAR ENDED 31st DECEMBER 2025

Rahul Nagalingam
Finance Manager
15/02/2026

Abstract

This summary provides a detailed review of the financial results, financial position, and operational progress of **The T.E.A. Project** for the year ended 31st December 2025. The organization, registered as a charitable incorporated entity in the United Kingdom since 2018 and recognized as an INGO in Sri Lanka, remains committed to supporting vulnerable children through structured education, skills development, awareness initiatives, and broader community-based programmes. Throughout the year under review, the organization enhanced its operational efficiency, strengthened programme implementation, and upheld responsible financial management practices in line with Sri Lanka Accounting Standards (SLFRSs and LKASs) and the Companies Act No. 7 of 2007. During the 2025 financial year, the organization generated a total income of Rs. 30,607,772.57 (GBP 77,183.86). Revenue streams were well diversified, reflecting continued support from both international and local contributors. Foreign donations represented the largest share of income, totaling Rs. 14,533,337.41, highlighting sustained trust and engagement from overseas supporters. Contributions from local donors amounted to Rs. 8,400,940.00, while additional local donations, including gift aid and related contributions, reached Rs. 6,052,108.26. Investment income, primarily derived from interest earnings and foreign exchange gains, totaled Rs. 1,248,722.40. Fundraising initiatives conducted throughout the year contributed Rs. 372,664.50. Total expenditure for the year amounted to Rs. 15,148,730.20 (GBP 37,942.32). Expenses were divided between programme-related costs and administrative or operational expenses. Direct project expenses totaled Rs. 9,874,250.02, demonstrating the organization's continued priority of directing funds toward core programme activities and beneficiary support. Administrative expenditure amounted to Rs. 5,274,480.18. These costs included staff salaries, statutory obligations such as EPF and ETF contributions, utility expenses, communication services, maintenance, staff training, and other operational support functions. Although administrative costs form a considerable portion of total expenditure, they remain essential to ensuring effective governance, transparency, compliance, and sustainable programme delivery. Programme expenditure was distributed across key initiatives. The Pre-School Programme accounted for Rs. 1,776,364.00, while the F.O.O.D. Programme required Rs. 944,847.00. Operational costs for the T.E.A. Centre amounted to Rs. 826,512.05, and the Y.E.S. After School Programme incurred Rs. 1,330,663.00. These investments reflect direct spending on early childhood development, nutritional assistance, structured educational support, and after-school academic enrichment. No expenses were recorded during the year under the Saturday Service or Volunteer Programme categories. After considering total income and total expenditure, the organization recorded a net surplus of Rs. 15,459,042.37 (GBP 39,241.53). This positive financial outcome significantly enhances financial resilience and strengthens reserves available for future programme expansion, infrastructure improvements, and long-term sustainability planning. As of 31st December 2025, total assets stood at Rs. 30,597,320.95 (GBP 77,157.50). The asset portfolio comprises both non-current and current assets. Non-current assets, including property, plant, and equipment, were valued at Rs. 11,426,623.00 after accounting for depreciation. During the year, additional capital investments amounting to Rs. 4,534,573.00 were made, reflecting continued investment in facilities and operational infrastructure. These assets include leased land and buildings, vehicles, computers and printers, furniture, fittings, and various tools and equipment. Depreciation is calculated using the straight-line method, with rates ranging from 5% for buildings to 20% for vehicles, computers, and equipment. The organization also maintained a fixed deposit of Rs. 2,000,000.00 at Pan Asia Bank with a five-year maturity period, contributing to financial security and generating additional interest income. Current assets totaled Rs. 17,170,697.95, primarily consisting of cash and cash equivalents amounting to Rs. 17,019,563.94, alongside receivables and prepaid expenses. The strong cash balance demonstrates prudent treasury management and effective liquidity planning. Total liabilities at year-end were modest at Rs. 230,545.58. These liabilities mainly comprised statutory payables, including EPF and ETF contributions, accrued expenses, and other short-term obligations. The absence of long-term borrowings or mortgage liabilities confirms that the organization remains debt-free. Net assets increased significantly from Rs. 14,907,733.00 at the beginning of the year to Rs. 30,366,775.37 at year-end, reflecting the surplus achieved during 2025. This substantial growth in reserves reinforces long-term financial sustainability and enhances institutional stability. The Statement of Cash Flows reflects strong liquidity and disciplined financial management. Net cash generated from operating activities amounted to Rs.

15,267,732.08, supported by steady donation inflows and controlled expenditure. Investment activities resulted in a cash outflow of Rs. 4,534,573.00 due to capital expenditure on property and equipment. Financing activities generated a net inflow of Rs. 561,229.63, mainly from interest income after deducting bank-related charges. Overall, cash and cash equivalents increased by Rs. 11,294,388.71 during the year, rising from Rs. 5,725,175.23 at the beginning of 2025 to Rs. 17,019,563.94 at year-end. Quarterly income analysis shows variations throughout the year. The first quarter recorded the highest income, exceeding Rs. 14 million, largely due to significant foreign donor contributions. Income levels moderated in the second and third quarters before rising again in the fourth quarter, supported by gift aid receipts and continued donor engagement. This pattern highlights the organization's reliance on donor cycles and emphasizes the importance of maintaining diversified funding sources. Given operations in both the United Kingdom and Sri Lanka, foreign currency transactions play a notable role. Exchange gains and losses resulting from fluctuations between GBP and LKR are accounted for under IAS 21. During 2025, exchange gains contributed positively to overall investment income. All financial statements are presented in Sri Lankan Rupees (LKR), the organization's functional and reporting currency The financial results for the year ended 31st December 2025 demonstrate that The T.E.A. Project remains financially sound, operationally effective, and well positioned for sustainable growth. The organization achieved a strong surplus, expanded its asset base, maintained minimal liabilities, and significantly strengthened cash reserves. Continued support from international and local donors has enabled the expansion of programmes while ensuring compliance with relevant accounting standards and sound governance practices. The solid financial foundation established in 2025 positions the organization to further develop its educational, nutritional, and community-based initiatives in the years ahead.

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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 adju

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 2025

	Notes	December Rs		December GBP
Income				
Foreign Donations	**1**	14,533,337.41		36,648.83
Local Donors	**2**	8,400,940.00		21,184.72
Local Donations	**3**	6,052,108.26		15,261.65
Investment Income	**4**	1,248,722.40		3,148.91
Fundraisers	**5**	372,664.50		939.75
Total Income		30,607,772.57		77,183.86
EXPENSES				
Administration	**6**	5,274,480.18		13,300.70
Pre School	**7**	1,776,364.00		4,479.47
Food Programme	**8**	944,847.00		2,382.63
T.E.A.Center	**9**	826,512.05		2,084.22
Y.E.S. After School Programme	**10**	1,330,663.00		3,355.54
Saturday Service	**11**	-		-
Volunteer Programme	**12**	-		-
Other	**13**	4,893,414.49		12,339.76
Financial Expenses	**14**	102,449.48		258.35
TOTAL PROJECT EXPENSES		9,874,250.02		24,641.62
TOTAL EXPENSES		15,148,730.20		37,942.32
NET SURPLUS/ (DEFICIT)		15,459,042.37		39,241.53

The T.E.A. Project
Statement of Financial Position
As at 31st December 2025

	Notes	RS	GBP
Assets			
Non-Current Assets			
Property Plant & Equipment	**18**	11,426,623.00	28,814.60
Subtotal Long-Term Assets		**11,426,623.00**	**28,814.60**
Intangible Assets			
Investments (FD)	**15**	2,000,000.00	5,043.42
Current Assets			
Receivable	**16**	148,300.00	373.97
Cash and Cash Equivalents	**17**	17,019,563.94	42,918.37
Investments		-	-
Prepaid Expenses		2,834.01	7.15
Subtotal Current Assets		17,170,697.95	43,299.48
Total Assets		**30,597,320.95**	**77,157.50**
Equity & Liabilities			
Liabilities			
Current Liabilities			
Suspent Account		50,000.00	126.09
Salary Payable		1.00	0.00
EPF Payable		34,599.00	87.25
ETF Payable		28,635.00	72.21
Accrued expenses		117,310.58	
Subtotal Current Liabilities		230,545.58	285.55
Long-Term Liabilities			
Mortgage Payable			-
Long-Term Loan		-	-
Subtotal Long-Term Liabilities		-	-
Total Liabilities		230,545.58	285.55
Equity			
Net Assets Beginning of Year		14,907,733.00	37,592.95
Change in Net Assets		15,459,042.37	38,983.19
Net Assets		30,366,775.37	76,576.13
Total Equity and Liabilities		**30,597,320.95**	**76,861.68**

The T.E.A. Project

Statements of Cash Flows

For the Year Ended 31st December 2025

	2025 Rs		2025 GBP
			-
CASH FLOW FROM OPERATING ACTIVITIES			-
			-
Cash Receipts	30,607,772.57		77,183.86
Payment to Suppliers	(9,609,494.91)		(24,232.34)
Payment to Employees	(5,500,000.00)		(13,869.39)
Increase of Accounts Payable	(230,545.58)		(581.37)
Net Cash Flow from Operating Activities	**15,267,732.08**		**38,500.76**
			-
CASH FLOW FROM INVESTMENT ACTIVITIES			-
			-
Additions to the Property Plant and Equipment	(4,534,573.00)		(11,434.87)
			-
Net Cash Flow from Investment Activities	**(4,534,573.00)**		**(11,434.87)**
			-
CASH FLOW FROM FINANCE ACTIVITIES			-
			-
Interest Income	663,679.11		1,673.60
Interest Expenses and Bank Charges	(102,449.48)		(258.35)
Net Cash Flow from Finance Activities	**561,229.63**		**1,415.26**
			-
Net increase or decrease in cash and cash equivalents	11,294,388.71		28,481.15
Cash and Cash Equivalent at the Beginning of the Year	5,725,175.23		14,437.22
Cash and Cash Equivalent at the End of the Year	**17,019,563.94**		**42,326.00**

The T.E.A. Project

Notes to the Financial Statements

Year Ended 31st December 2025

	Rs	GBP
Note 01		
Foreign Donations		
FP Charity Georgina Walse	-	-
FP Donation Haines Leonie	-	-
FP Forrester	-	-
FP Givey Stripe Payments	700,998.78	1,767.71
FP Julienne James J L	-	-
FP MERRY HENRY EVENTS Wheatshe	37,184.00	93.77
FP Racheal and Carl D Ellis	49,678.09	125.27
FP Smaya Soul Novembe Alice	-	-
FP TEA Carl and Rach Hules	-	-
FP K Storebo	-	-
HMRC Charities	-	-
Kate Merchant	47,864.43	120.70
L.NORDE	-	-
Pay Pal	367,639.03	927.08
PF Moxon MC & SJ	-	-
Ascension Recruitm	117,078.50	295.24
Other	13,212,894.58	33,319.06
	14,533,337.41	1,986.75
Note 02		
Local Donors		
Dheeshana	-	-
Neelan Tiruchelvam Trust	2,003,600.00	5,052.49
Hirdramani Expo	5,000,000.00	12,608.54
Asics	-	-
Association of British Residence	-	-
Ewen	-	-
Peter Simon Fuller	626,340.00	1,579.45
Other Donors	771,000.00	1,944.24
	8,400,940.00	21,184.72
Note 03		
Local Donations		
Gift Aid	4,804,978.34	12,116.75
Dry Rations	-	-
Stationary	-	-
Workshop	-	-
Other	1,247,129.92	3,144.90
	6,052,108.26	15,261.65

Note 04			
Investment Income			
Interest Income - Local	655,334.21		1,652.56
Interest Income - Foreign	8,344.90		21.04
Exchange Gain	579,228.29		1,460.64
Other	5,815.00		14.66
	1,248,722.40		3,148.91
Note 05			
Fundraisers			
Accommodation Income	36,000.00		90.78
Raffle Ticket	-		-
Till box Collection	-		-
Bingo Night	269,300.00		679.10
Other	67,364.50		169.87
	372,664.50		848.97

Note: Exchange gains/losses arise from GBP to LKR rate fluctuations. Under IAS 21, these are treated as non-cash income/expenses when recorded.

The T.E.A. Project
Notes to the Financial Statements
Year Ended 31st December 2025

	Rs		GBP
Note 06			
Administration			
Advertising and Promotion	-		-
Cleaning and Maintenance	975.00		2.46
Donations	68,670.00		173.17
EPF 12%	307,500.00		775.43
ETF 3%	46,800.00		118.02
Food and Beverages	74,743.15		188.48
Fundraising	418,365.70		1,055.00
License and Insurance (Bike)	37,047.82		93.42
Membership fees	-		-
Training and Development	227,697.00		574.19
Run box Charges	-		-
Technical Repairs	99,300.00		250.41
Repairs	-		-
Medical	-		-
Salaries	3,162,600.00		7,975.15
Software	169,353.95		427.06
Special Events and Ceremonies	164,835.00		415.67
Stationary	44,367.50		111.88
Wages	-		-
Bike Maintenance	95,165.00		239.98
Telephone Charges	37,852.00		95.45
Internet	79,585.30		200.69
Tools and Equipment	-		-
Travel	202,952.76		511.79
Volunteer Allowances	36,670.00		92.47
	5,274,480.18		13,300.70
Note 07			
Pre School			
Special Events and Ceremonies	63,845.00		161.00
Food And Beverages	15,125.00		38.14
ParenTEAr Programme	-		-
Repairs And Maintenance	-		-
Salaries	1,408,600.00		3,552.08
Stationary	108,390.00		273.33
Teaching Material	-		-
Telephone Charges	8,004.00		20.18
Training And Development	1,000.00		2.52
Travel	7,600.00		19.16
Volunteer Allowance	-		-
EPF 12%	144,000.00		363.13

ETF 3%	19,800.00		49.93
	1,776,364.00		4,479.47
Note 08			
Food Programme			
Maintenance	1,990.00		5.02
Dry Rations	147,740.00		372.56
Vegetables	278,832.00		703.13
Food and Beverages	55,100.00		138.95
Gas	57,350.00		144.62
Repairs	1,000.00		2.52
Salaries	240,200.00		605.71
Tools and Equipment	6,250.00		15.76
Utensils	2,335.00		5.89
Travel	61,800.00		155.84
Wages	58,500.00		147.52
Volunteer Allowance	-		-
EPF 12%	29,700.00		74.89
ETF 3%	4,050.00		10.21
	944,847.00		2,382.63
Note 09			
T.E.A.Center			
Maintenance	73,710.00		185.88
Electricity	93,975.72		236.98
Food and Beverages	-		-
Fuel	20,600.00		51.95
Salaries	-		-
SporTEAMaintenance	7,500.00		18.91
Tools and Equipment	25,850.00		65.19
Travel	32,040.00		80.80
Air Fair Ticket	464,736.33		1,171.93
Wages	92,700.00		233.76
Depreciation	-		-
Insurance	-		-
Volunteer Allowance	15,400.00		38.83
	826,512.05		2,084.22
Note 10			
Y.E.S. After School Programme			
Study Material	-		-
Food and Beverages	-		-
Salaries	688,600.00		1,736.45
Special Events and Ceremonies	10,000.00		25.22
Stationary	42,444.00		107.03
Telephone Charges	4,669.00		11.77
Travel	9,950.00		25.09

Tutor Payments	278,000.00		701.03
Volunteer Allowance	222,000.00		559.82
ParenTEAr Programme	-		-
EPF 12%	66,000.00		166.43
ETF 3%	9,000.00		22.70
	1,330,663.00		3,355.54
Note 11			
Saturday Service			
Food and Beverages	-		-
Travel	-		-
Workshop Material	-		-
	-		-
Note 12			
Volunteer Programme			
Foods and Beverages	-		-
Room Repairs	-		-
Tools and Equipment	-		
Travel	-		-
	-		-
Note 13			
Other			
Depreciation	987,723.00		2,490.75
Income Tax	3,238.44		8.17
Miscellaneous	363,134.75		915.72
Audit Fee	87,710.58		221.18
Postage and Delivery	9,540.00		24.06
Exchange Loss	112,651.95		284.08
Loss on Disposal	-		-
Flood Relief Aid	3,329,415.77		8,395.81
	4,893,414.49		12,339.76
Note 14			
Financial Expenses			
Local Bank Charges	17,585.00		44.34
UK Bank Charges	84,864.48		214.00
	102,449.48		258.35

Note 15

Fixed Deposit at Pan Asia bank of 2,000,000 LKR With a maturity for 5 years

Note 16

Account Receivable

Grants		-
Pledges	-	-
Other		-
Staff Loan	148,300.00	373.97
	148,300.00	373.97

Note 17

Cash and Cash Equivalent

Petty Cash	(35,129.80)	(88.59)
Com bank -Saving Account	387,922.51	978.23
Com Bank - Current Account	-	-
Com Bank - Money MKT Account	3,094.00	7.80
CAF Bank Savings Account	4,857,142.59	11,655.93
Pan Asia Bank Savings Account	8,813,487.92	22,225.04
Pan Asia Bank Current Account	446,726.44	1,126.51
Pay Pal Account	2,546,320.28	6,421.08
Total	17,019,563.94	42,326.00

The T.E.A. Project
Notes to the Financial Statements
Quarter Ended 31st December 2025

Property Plant & Equipment
Note 18

Fixed Assets	Leased Land & Building	Motor Vehicle	Computers & Printers	Furniture & Fixtures	Tools & Equipment	Total
Balance as at Beginning	8,887,885	479250	348,490	484,995	567,016	10,767,636
Additions/(Disposals)	3,682,613	-	851,960		-	- 4,534,573
Disposal	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-
Balance as at Closing	12,570,498	479,250	1,200,450	484,995	567,016	15,302,209
ACCUMULATED DEPRECIATION						
Balance as at Beginning	1,930,003	294,250	-	369,408	294,202	2,887,863
Depreciation for the Year	536,271	95,852	145,196	97,000	113,404	- 987,723
Disposal Assets Dep.	-	-	-	-	-	-
Balance as at Closing	2,466,274	390,102	145,196	466,408	407,606	3,875,586
Net Assets as at end of month	**10,104,224**	**89,148**	**1,055,254**	**18,587**	**159,410**	**11,426,623**
In GBP	25,479.90	224.81	2,661.04	46.87	401.99	28,814.60

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.

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

Income and Expenses for 2025 the Year 2025 Quarterly Wise

	Jan - Mar 25	Apr - Jun 25	Jul - Sep 25	Oct - Dec 25	TOTAL
Income					
1000 · Income					
1100 · Local Donors					
1110 Deeshana	0.00	0.00	0.00	0.00	0.00
1101 · Neelan Tiruchelvam Trust	0.00	343,600.00	0.00	1,660,000.00	2,003,600.00
1102 · Hirdramani Expo1234	2,500,000.00	0.00	2,500,000.00	0.00	5,000,000.00
1103 · Asics	0.00	0.00	0.00	0.00	0.00
1104 · Association of British Residen	0.00	0.00	0.00	0.00	0.00
1105 · Ewen	0.00	0.00	0.00	0.00	0.00
1106 · Peter Simon Fuller123	548,040.00	33,300.00	45,000.00	0.00	626,340.00
1109 · Other Donors	0.00	771,000.00	0.00	0.00	771,000.00
1100 · Local Donors - Other	0.00	0.00	0.00	0.00	0.00
Total 1100 · Local Donors	3,048,040.00	1,147,900.00	2,545,000.00	1,660,000.00	8,400,940.00
1200* · Fundraisers					
1201 · Accommodation Income	14,000.00	15,000.00	7,000.00	0.00	36,000.00
1203 · Raffle Ticket	0.00	0.00	0.00	0.00	0.00
1204 · Till box Collection	0.00	0.00	0.00	0.00	0.00
1205 · Bingo Night	118,900.00	0.00	80,200.00	70,200.00	269,300.00
1206 · Other	0.00	17,246.50	35,118.00	15,000.00	67,364.50
1200* · Fundraisers - Other	0.00	0.00	0.00	0.00	0.00
Total 1200* · Fundraisers	132,900.00	32,246.50	122,318.00	85,200.00	372,664.50
1300* · Local Donations					
1301 · Gift Aid	0.00	0.00	0.00	4,804,978.34	4,804,978.34
1302 · Dry Rations	0.00	0.00	0.00	0.00	0.00
1303 · Stationary	0.00	0.00	0.00	0.00	0.00
1304 · Workshop	0.00	0.00	0.00	0.00	0.00
1305 · Other	20,000.00	0.00	1,033,839.92	193,290.00	1,247,129.92
1300* · Local Donations - Other	0.00	0.00	0.00	0.00	0.00
Total 1300* · Local Donations	20,000.00	0.00	1,033,839.92	4,998,268.34	6,052,108.26
1400 · Investment Income					
1401 · Interest Income - Local	69,197.90	157,427.62	191,359.58	237,349.11	655,334.21
1402 · Interest Income - Foreign	2,118.99	1,914.56	2,065.62	2,245.73	8,344.90
1403 · Exchange Gain	169,955.88	268,768.82	80,978.49	59,525.10	579,228.29
1404 · Other	0.00	0.00	0.00	5,815.00	5,815.00
1400 · Investment Income - Other	0.00	0.00	0.00	0.00	0.00
Total 1400 · Investment Income	241,272.77	428,111.00	274,403.69	304,934.94	1,248,722.40
1500* · Foreign Donors					
1501 · FP Charity Georgina Walse	0.00	0.00	0.00	0.00	0.00
1502 · FP Donation Haines Leonie	0.00	0.00	0.00	0.00	0.00
1503 · FP Forrester	0.00	0.00	0.00	0.00	0.00
1505 · FP Givey Stripe Payments	229,624.70	120,495.68	262,073.00	88,805.40	700,998.78
1506 · FP Julienne James J L	0.00	0.00	0.00	0.00	0.00
1507 · FP MERRY HENRY EVENTS Wheatshe	37,184.00	0.00	0.00	0.00	37,184.00
1508 · FP Racheal and Carl D Ellis	11,086.60	7,901.37	18,497.91	12,192.21	49,678.09
1509 · FP Smaya Soul Novembe Alice	0.00	0.00	0.00	0.00	0.00
1510* · FP TEA Carl and Rach Hules	0.00	0.00	0.00	0.00	0.00
1511 · FP K Storebo	0.00	0.00	0.00	0.00	0.00
1513 · HMRC Charities	0.00	0.00	0.00	0.00	0.00
1515 · Kate Merchant	11,256.44	12,102.20	12,250.00	12,255.79	47,864.43
1516 · L.NORDE	0.00	0.00	0.00	0.00	0.00
1517 · Pay Pal	0.00	349,629.90	0.00	18,009.13	367,639.03
1518 · PF Moxon MC & SJ	0.00	0.00	0.00	0.00	0.00
1519 · Ascension Recruitm	56,193.50	60,885.00	0.00	0.00	117,078.50
1520 · Other	10,224,605.21	2,763,505.99	224,783.38	0.00	13,212,894.58
1500* · Foreign Donors - Other	0.00	0.00	0.00	0.00	0.00
Total 1500* · Foreign Donors	10,569,950.45	3,314,520.14	517,604.29	131,262.53	14,533,337.41

1000 · Income - Other	0.00	0.00	0.00	0.00	
Total 1000 · Income	14,012,163.22	4,922,777.64	4,493,165.90	7,179,665.81	30,607,772.57
Total Income	14,012,163.22	4,922,777.64	4,493,165.90	7,179,665.81	30,607,772.57
Expense					

Center Expenses					
suspent Acc	0.00	0.00	0.00	0.00	0.00
Center Expenses - Other	0.00	0.00	0.00	0.00	0.00
Total Center Expenses	0.00	0.00	0.00	0.00	0.00
2000* · Expenses					
2100 · Y.E.S. After School Programme					
2101 · Study Material	0.00	0.00	0.00	0.00	0.00
2102 · Food and Beverages	0.00	0.00	0.00	0.00	0.00
2103 · Salaries	187,800.00	187,800.00	187,800.00	125,200.00	688,600.00
2104 · Special Events and Ceremonies	10,000.00	0.00	0.00	0.00	10,000.00
2105 · Stationary	0.00	20,265.00	4,080.00	18,099.00	42,444.00
2106 · Telephone Charges	667.00	667.00	2,001.00	1,334.00	4,669.00
2107 · Travel	0.00	1,300.00	6,050.00	2,600.00	9,950.00
2108 · Tutor Payments	67,500.00	70,000.00	103,000.00	37,500.00	278,000.00
2109 · Volunteer Allowance	15,900.00	39,300.00	95,950.00	70,850.00	222,000.00
2110 · ParenTEAr Programme	0.00	0.00	0.00	0.00	0.00
2111 · EPF 12%	18,000.00	18,000.00	18,000.00	12,000.00	66,000.00
2112 · ETF 3%	2,700.00	1,800.00	2,700.00	1,800.00	9,000.00
2100 · Y.E.S. After School Programme - Other	0.00	0.00	0.00	0.00	0.00
Total 2100 · Y.E.S. After School Programme	302,567.00	339,132.00	419,581.00	269,383.00	1,330,663.00
2200 · Centre					
2201 · Maintenance	21,160.00	13,650.00	29,900.00	9,000.00	73,710.00
2202 · Electricity	12,899.35	31,214.37	29,298.45	20,563.55	93,975.72
2203 · Food and Beverages	0.00	0.00	0.00	0.00	0.00
2204 · Fuel	2,600.00	6,000.00	6,000.00	6,000.00	20,600.00
2205 · Salaries	0.00	0.00	0.00	0.00	0.00
2206 · SporTEA Maintenance	0.00	0.00	0.00	7,500.00	7,500.00
2207 · Tools and Equipment	0.00	2,150.00	14,700.00	9,000.00	25,850.00
2208 · Travel	6,340.00	11,400.00	8,700.00	5,600.00	32,040.00
2209 · Air Fair Ticket	464,736.33	0.00	0.00	0.00	464,736.33
2210 · Wages	22,400.00	14,200.00	31,600.00	24,500.00	92,700.00
2211 · Depreciation	0.00	0.00	0.00	0.00	0.00
2212 · Insurance	0.00	0.00	0.00	0.00	0.00
2213 · Volunteer Allowance	0.00	8,000.00	6,400.00	1,000.00	15,400.00
2200 · Centre - Other	0.00	0.00	0.00	0.00	0.00
Total 2200 · Centre	530,135.68	86,614.37	126,598.45	83,163.55	826,512.05
2300 · Financial					
2301 · Local Bank Charges	2,185.00	6,175.00	3,550.00	5,675.00	17,585.00
2302 · Uk Bank Charges	5,588.70	2,055.25	6,109.60	71,110.93	84,864.48
2300 · Financial - Other	0.00	0.00	0.00	0.00	0.00
Total 2300 · Financial	7,773.70	8,230.25	9,659.60	76,785.93	102,449.48
2400* · F.O.O.D. Programme					
2401 · Maintenance	375.00	350.00	1,265.00	0.00	1,990.00
2402 · Dry Rations	102,080.00	3,100.00	1,650.00	40,910.00	147,740.00
2403 · Vegetables	102,557.00	63,725.00	68,060.00	44,490.00	278,832.00
2404 · Food and Beverages	10,450.00	10,415.00	24,830.00	9,405.00	55,100.00
2405 · Gas	21,950.00	12,300.00	15,400.00	7,700.00	57,350.00
2406 · Repairs	0.00	0.00	1,000.00	0.00	1,000.00
2407 · Salaries	22,420.00	69,260.00	70,760.00	77,760.00	240,200.00
2408 · Tools and Equipment	2,500.00	0.00	3,750.00	0.00	6,250.00
2409 · Utensils	0.00	0.00	1,175.00	1,160.00	2,335.00
2410 · Travel	18,100.00	16,300.00	19,300.00	8,100.00	61,800.00
2411 · Wages	32,500.00	8,000.00	9,500.00	8,500.00	58,500.00
2412 · Volunteer Allowance	0.00	0.00	0.00	0.00	0.00
2413 · EPF 12%	5,400.00	8,100.00	8,100.00	8,100.00	29,700.00
2414 · ETF3%	405.00	1,215.00	1,215.00	1,215.00	4,050.00
2400* · F.O.O.D. Programme - Other	0.00	0.00	0.00	0.00	0.00
Total 2400* · F.O.O.D. Programme	318,737.00	192,765.00	226,005.00	207,340.00	944,847.00
2500* · Administration					
2501 · Advertising and Promotion	0.00	0.00	0.00	0.00	0.00
2502 · Cleaning and Maintenance	0.00	975.00	0.00	0.00	975.00

2503 · Donations	23,400.00	16,800.00	28,470.00	0.00	68,670.00
2504 · EPF 12%	78,000.00	76,500.00	76,500.00	76,500.00	307,500.00
2505 · ETF 3%	11,700.00	12,150.00	11,475.00	11,475.00	46,800.00
2506 · Food and Beverages	0.00	0.00	25,367.15	49,376.00	74,743.15
2507 · Fundraising	295,755.70	0.00	12,870.00	109,740.00	418,365.70
2508 · License and Insurance (Bike)	0.00	0.00	22,764.82	14,283.00	37,047.82
2509 · Membership fees	0.00	0.00	0.00	0.00	0.00
2510 · Training and Development	0.00	0.00	201,381.00	26,316.00	227,697.00
2511 · Run box Charges	0.00	0.00	0.00	0.00	0.00
2512 · Technical Repairs	7,500.00	88,300.00	1,500.00	2,000.00	99,300.00
2513 · Repairs	0.00	0.00	0.00	0.00	0.00
2514 · Medical	0.00	0.00	0.00	0.00	0.00
2515 · Salaries	840,400.00	767,400.00	772,400.00	782,400.00	3,162,600.00
2516 · Software	5,174.72	93,822.01	0.00	70,357.22	169,353.95
2517 · Special Events and Ceremonies	0.00	595.00	11,660.00	152,580.00	164,835.00
2518 · Stationary	590.00	19,045.00	14,175.00	10,557.50	44,367.50
2519 · Wages	0.00	0.00	0.00	0.00	0.00
2520 · Bike Maintenance	8,700.00	11,360.00	63,930.00	11,175.00	95,165.00
2521 · Telephone Charges	9,605.00	14,249.00	8,132.00	5,866.00	37,852.00
2522 · Internet	16,116.49	17,935.57	18,586.68	26,946.56	79,585.30
2523 · Tools and Equipment	0.00	0.00	0.00	0.00	0.00
2524 · Travel	26,800.00	28,018.00	94,534.76	53,600.00	202,952.76
2525 · Volunteer Allowances	0.00	16,170.00	20,500.00	0.00	36,670.00
2500* · Administration - Other	0.00	0.00	0.00	0.00	0.00
Total 2500* · Administration	1,323,741.91	1,163,319.58	1,384,246.41	1,403,172.28	5,274,480.18
2600 · Pre School					
2601 · Special Events and Ceremonies	8,645.00	1,000.00	10,000.00	44,200.00	63,845.00
2602 · Food And Beverages	4,560.00	2,550.00	5,275.00	2,740.00	15,125.00
2603 · ParenTEAr Programme	0.00	0.00	0.00	0.00	0.00
2604 · Repairs And Maintenance	0.00	0.00	0.00	0.00	0.00
2605 · Salaries	348,400.00	353,400.00	353,400.00	353,400.00	1,408,600.00
2606 · Stationary	10,830.00	15,285.00	14,975.00	67,300.00	108,390.00
2607 · Teaching Material	0.00	0.00	0.00	0.00	0.00
2608 · Telephone Charges	2,001.00	2,001.00	2,001.00	2,001.00	8,004.00
2609 · Training And Development	1,000.00	0.00	0.00	0.00	1,000.00
2610 · Travel	2,700.00	0.00	3,300.00	1,600.00	7,600.00
2611 · Volunteer Allowance	0.00	0.00	0.00	0.00	0.00
2612 · EPF 12%	36,000.00	36,000.00	36,000.00	36,000.00	144,000.00
2613 · ETF 3%	5,400.00	3,600.00	5,400.00	5,400.00	19,800.00
2600 · Pre School - Other	0.00	0.00	0.00	0.00	0.00
Total 2600 · Pre School	419,536.00	413,836.00	430,351.00	512,641.00	1,776,364.00
2700* · Saturday Service					
2701 · Food and Beverages	0.00	0.00	0.00	0.00	0.00
2702 · Travel	0.00	0.00	0.00	0.00	0.00
2703 · Workshop Material	0.00	0.00	0.00	0.00	0.00
2700* · Saturday Service - Other	0.00	0.00	0.00	0.00	0.00
Total 2700* · Saturday Service	0.00	0.00	0.00	0.00	0.00
2800 · VolunTEAr Programme					
2801 · Food and Beverages	0.00	0.00	0.00	0.00	0.00
2802 · Room Repairs	0.00	0.00	0.00	0.00	0.00
2803 · Tools and Equipment	0.00	0.00	0.00	0.00	0.00
2804 · Travel	0.00	0.00	0.00	0.00	0.00
2800 · VolunTEAr Programme - Other	0.00	0.00	0.00	0.00	0.00
Total 2800 · VolunTEAr Programme	0.00	0.00	0.00	0.00	0.00
2900 · Other					
2901 · Depreciation expense	205,734.00	214,535.00	273,090.00	294,364.00	987,723.00
2902 · Income Tax	733.22	827.04	1,251.79	426.39	3,238.44
2903 · Miscellaneous	58,216.25	128,399.17	73,305.77	103,213.56	363,134.75
2904 · Audit Fee	0.00	0.00	0.00	87,710.58	87,710.58
2905 · Postage and Delivery	700.00	500.00	690.00	7,650.00	9,540.00

2906 · Exchange Loss	0.00	0.00	123,780.40	0.00	123,780.40
2907 · Loss on Disposal	0.00	0.00	0.00	0.00	0.00
2908 · Bad Debts	0.00	0.00	0.00	0.00	0.00
2909 · Flood Relief Aid	0.00	0.00	0.00	3,329,415.77	3,329,415.77
2900 · Other - Other	0.00	0.00	0.00	0.00	0.00
Total 2900 · Other	265,383.47	347,061.21	466,116.96	3,822,780.30	4,904,542.94
2000* · Expenses - Other	0.00	0.00	0.00	0.00	0.00
Total 2000* · Expenses	3,167,874.76	2,550,958.41	3,062,558.42	6,375,266.06	15,159,858.65
6690 · Reconciliation Discrepancies	0.00	1.02	0.00	0.00	1.02
Total Expense	3,167,874.76	2,550,959.43	3,062,558.42	6,375,266.06	15,159,858.65
Profit for the Year	**10,844,288.46**	**2,371,818.21**	**1,430,607.48**	**804,399.75**	**15,447,913.92**

Statement of financial position as at 31st December 2025

	31 Dec 25
ASSETS	
Fixed Assets	
5000* · Non Current Assets	
5300 Land and Building	
5301 · Leasehold Building	3,683,313.00
5302 · Sports Field	823,855.00
5303 · Land and Building - Acc Deprec	-2,475,149.43
5300 Land and Building - Other	8,064,030.00
Total 5300 Land and Building	10,096,048.57
5400 Long Term Investments	
5401 · COM Bank Fixed Deposit	0.00
5402 · PAN Asia Bank Fixed Deposit	2,000,000.00
5400 Long Term Investments - Other	0.00
Total 5400 Long Term Investments	2,000,000.00
5100 · Computers and Printers	
5101 · Acer Laptop	0.00
5102 · Asus Black Mini Laptop	0.00
5103 · Dell Inspiration Laptop	0.00
5104 · Epson Multimedia Projector	0.00
5105 · HP All in One Printer	0.00
5106 · Lenovo Black Laptop	0.00
5107 · Mini Laptop Black	0.00
5108 · HP Smart Tank Printer	56,000.00
5109 · Computers ICT Lab	912,450.00
5110 · Computers and Printers - Acc D	-145,196.00
5111 · Lenovo Laptop	250,000.00
5100 · Computers and Printers - Other	0.00
Total 5100 · Computers and Printers	1,073,254.00
5200 · Fixtures and Fittings	
5201 · Furniture and Fittings	484,995.00
5202 · Fixtures and Fittings - Deprec	-466,408.00
5200 · Fixtures and Fittings - Other	0.00
Total 5200 · Fixtures and Fittings	18,587.00
5500 · Motor Vehicle	
5501 TEA Scooter	479,250.00
5502 Motor Vehicle Depreciation	-390,102.00
5500 · Motor Vehicle - Other	0.00
Total 5500 · Motor Vehicle	89,148.00
5600 · Tools and Equipment	
5601 · Dialog Router	0.00
5602 · Fan	0.00
5604 · Gas Cooker	0.00
5605 · Grass cutter	18,000.00
5606 · Inspire Laminator	0.00
5607 · Mobile Projector	0.00
5608 · Phone	0.00
5609 · Thermometer	0.00
5610 · Water Filter	0.00
5611 · Tools and Equipment - Acc Depre	-627,017.00
5600 · Tools and Equipment - Other	538,016.00
Total 5600 · Tools and Equipment	-71,001.00
5000* · Non Current Assets - Other	0.00
Total 5000* · Non Current Assets	13,206,036.57
Total Fixed Assets	13,206,036.57
Other Assets	
7000 · Pre Paid Expenses	2,834.01

Total Other Assets	2,834.01
Current Assets	
Other Current Assets	0.00
Accounts Receivable	
4000 · Receivables	
4100 · Grants	0.00
4200 · Pledges	0.00
4300 · Other	0.00
4400* · Staff Loan	148,300.00
4000 · Receivables - Other	0.00
Total 4000 · Receivables	148,300.00
Total Accounts Receivable	148,300.00
Cash at bank and in hand	
	0.00
3000* · Cash and Bank	
	0.00
3100 · CAF Bank Savings Account	4,857,142.59
3200* · COM Bank Savings Account	351,752.34
3300 · COM Bank Current Account	0.00
3400 · COM Bank Money Market Account	3,094.00
3500 · Petty Cash	-35,129.80
3600 · Pan Asia Bank Savings Account	8,813,487.92
3700 · Pan Asia Current Account	446,726.44
3800 · Pay Pal	2,546,320.28
3000* · Cash and Bank - Other	0.00
Total 3000* · Cash and Bank	16,983,393.77
Total Cash at bank and in hand	16,983,393.77
Total Current Assets	17,131,693.77
Current Liabilities	
Accounts Payable	
6000 · Payables	
6100 · Accounts payable	0.00
6200 · Salary Payable	1.00
6300 · EPF Payable	34,599.00
6400 · ETF Payable	28,635.00
6500 · Auditors Payable	117,310.58
6600 · EPF Payable 8%	0.00
6000 · Payables - Other	0.00
Total 6000 · Payables	180,545.58
Total Accounts Payable	180,545.58
Credit Cards	0.00
Other Current Liabilities	
Accrued Expenses	0.00
Cash Liability	
Suspent Acc	-50,000.00
Cash Liability - Other	0.00
Total Cash Liability	-50,000.00
2550 · VAT Liability	0.00
Total Other Current Liabilities	-50,000.00
Total Current Liabilities	130,545.58
NET CURRENT ASSETS	17,001,148.19
TOTAL ASSETS LESS CURRENT LIABILITIES	30,210,018.77
Long Term Liabilities	0.00
NET ASSETS	**30,210,018.77**
Capital and Reserves	
3000 · Share Capital Account	0.60
3200 · Unrestricted Net Assets	14,762,105.27
Profit for the Year	15,447,912.90

Shareholder funds	**30,210,018.77**

Appendix 01

Changes details of Exchange Rate

Qaurter 1 Average	
Date	**GBP**
January	365.57
February	371.92
March	381.53
	373.01

Qaurter 2 Average	
Date	**GBP**
April	392.00
May	400.44
June	406.56
	399.67

Qaurter 3 Average	
Date	**GBP**
July	406.32
August	405.07
September	407.76
	406.38

Qaurter 4 Average	
Date	**GBP**
October	404.96
November	402.39
December	414.16
	407.17

Quarter Average	
Qaurter 1 Average	**373.01**
Qaurter 2 Average	**399.67**
Qaurter 3 Average	**406.38**
Qaurter 4 Average	**407.17**
	396.56



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THE T.E.A. PROJECT

AUDITOR'S REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2025

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

Report on the audit of the financial statements

Qualified 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 2025, statement of changes in accumulated fund and statement of cash flows for the year then ended, and notes to the financial statements, including significant accounting policy information.

In our opinion, except for the possible effects of matters described in the basis for Qualified Opinion paragraph, the Association's financial statements give a true and fair view of the financial position of the Association as at 31 December 2025 and its financial performance and its cash flows for the year then ended in accordance with Association's accounting policies mentioned on pages 07 to 09.

Basis for Qualified opinion

The Association's cash and cash equivalents balance is stated at Rs. 17,027,805 as at 31 December 2025, as disclosed in Note 10 to the financial statements. Above balance includes an account balances in CAF bank and PayPal account in London amounting to Rs. 7,376,344 and we were not able to obtain direct bank confirmation as of 31 December 2025 to verify the said balances. As a result of this matter, we were unable to determine whether any adjustments might have been found necessary in respect of cash and cash equivalents, and the elements making up the statement of profit or loss, Statement of financial position, statement of changes in equity and statement of cash flows.

We conducted our audit in accordance with Sri Lanka Auditing Standards (SLAuSs). 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 for Professional Accountants issued by CA Sri Lanka (CA Sri Lanka Code) 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 detailed on 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.

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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 SLAuSs 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.

Ernst

02 April 2026
Kandy

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The T.E.A. Project

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2025

	Note	2025 Rs.	2025 GBP.	2024 Rs.	2024 GBP.
Donation	3	29,459,678	75,069	11,079,307	28,403
Project expenses	4	(5,390,719)	(13,737)	(6,540,645)	(16,768)
Finance income	5	1,548,722	2,470	513,117	640
Net surplus from operating activities		25,617,681	63,803	5,051,780	12,276
Administration expenses		(9,615,173)	(23,613)	(5,634,824)	(14,562)
Net surplus / (Deficit) for the year		16,002,508	40,190	(583,044)	(2,286)

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

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The T.E.A. Project

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2025

	Note	2025 Rs.	2025 GBP.	2024 Rs.	2024 GBP.
ASSETS					
Non-current assets					
Property, plant and equipment	6	11,523,004	27,591	7,300,872	19,869
Investment in other financial assets	7	2,000,000	4,791	2,000,000	5,443
		13,523,004	32,383	9,300,872	25,312
Current assets					
Other receivables	8	623,300	1,493	495,150	1,348
Prepayment	9	5,322	13	2,156	6
Cash and cash equivalents	10	17,027,805	40,793	5,812,575	15,752
		17,656,427	42,299	6,309,881	17,105
Total assets		31,179,431	74,682	15,610,753	42,417
EQUITY AND LIABILITIES					
Funds and Liabilities					
Accumulated fund		30,910,241	87,233	14,907,733	47,044
Foreign currency reserve		-	(13,196)	-	(6,540)
Total funds		30,910,241	74,037	14,907,733	40,504
Current liabilities					
Accrued expenses	11	269,190	645	703,020	1,913
		269,190	645	703,020	1,913
		31,179,431	74,682	15,610,753	42,417

.....

Finance Manager

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

.....

Chief Executive Officer

.....

Manager of Center Operations

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

02 April 2026
Kandy

ST & YOUNG Chartered Accountants KANDY

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The T.E.A. Project

STATEMENT OF ACCUMULATED FUND

Year ended 31 December 2025

	Accumulated fund	Accumulated fund	Foreign currency reserve	Total	Total
	Rs.	GBP.	GBP.	Rs.	GBP.
Balance as at 01 January 2024	15,490,777	49,330	(11,796)	15,490,777	37,534
Net deficit for the year	(583,044)	(2,286)	-	(583,044)	(2,286)
Foreign currency fluctuation	-	-	5,255	-	5,255
Balance as at 31 December 2024	14,907,733	47,044	(6,540)	14,907,733	40,504
Net surplus for the year	16,002,508	40,190	-	16,002,508	40,190
Foreign currency fluctuation	-	-	(6,656)	-	(6,656)
Balance as at 31 December 2025	30,910,241	87,233	(13,196)	30,910,241	74,037

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.

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The T.E.A. Project

STATEMENT OF CASH FLOWS

Year ended 31 December 2025

	Note	2025 Rs.	2025 GBP.	2024 Rs.	2024 GBP.
Cash flow from project operating activities					
Net surplus / (deficit) for the year		16,002,508	40,190	(583,044)	(2,286)
Adjustments for,					
Finance income	5	(1,548,722)	(2,470)	(513,117)	(640)
Foreign currency receive		-	(6,656)	-	5,255
Depreciation of property plant and equipment		391,141	997	736,113	2,003
Operating deficit before working capital changes		14,844,927	32,060	(360,048)	4,332
Changes in working capital					
Increase in other receivables		(128,150)	(146)	(445,150)	(1,226)
Increase in accrued expenses		(433,830)	(1,268)	524,111	1,480
Increase in prepayments		(3,166)	(7)	(2,156)	(6)
Cash used in operations		14,279,782	30,639	(283,243)	4,580
Finance income	5	1,548,722	2,470	513,117	640
Net cash flows from operating activities		15,828,504	33,109	229,874	5,220
Cash flow used in investing activities					
Disposal of property, plant and equipment		-	-	42,825	117
Acquisition of property, plant and equipment	6	(4,613,273)	(11,052)	(28,000)	(76)
Investment of fixed deposit		-	(652)	(2,000,000)	(5,127)
Net cash used in investing activities		(4,613,273)	(11,703)	(1,985,175)	(5,087)
Net increase in cash and cash equivalents		11,215,231	21,406	(1,755,301)	3,775
Cash and cash equivalents at the beginning of the year		5,812,575	19,387	7,567,876	15,612
Cash and cash equivalents at the end of the year	10	17,027,805	40,793	5,812,575	19,387

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

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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. 07, High St, Addlestone, Surrey, KT15 1TL, 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 programmes for children. The skills and capabilities of vulnerable children are evaluated annually to identify areas for development.

1.3 Date of authorization for issue

The financial statements of "The T.E.A. Project" for the year ended 31 December 2025 were authorized for issue in accordance with a resolution of the committee members on 02 April 2026.



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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 are recognised 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 from foreign and local sources 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). Where funds are held in the presentation currency of British Pounds (GBP), the values have been translated 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 Association's functional currency is Sri Lankan Rupees.

2.2.4 Taxation

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

2.2.5 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.

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2.2.6 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.

2.2.7 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. Unutilised 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.

2.2.8 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 a point in time after one year from the reporting date.

2.2.9 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.



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		2025		2024	
3	**DONATIONS**	**Rs.**	**GBP.**	**Rs.**	**GBP.**
	Foreign donations	14,533,337	37,034	2,469,300	6,330
	Local donations	14,926,340	38,035	8,610,007	22,073
		29,459,678	75,069	11,079,307	28,403
4	**PROJECT EXPENSES**				
	T.E.A center	1,347,129	3,433	1,687,096	4,325
	Food programme	906,762	2,311	2,396,358	6,143
	Pre - school expenses	1,881,165	4,794	1,428,699	3,663
	Training and empowerment	1,255,663	3,200	999,857	2,563
	Volunteer programme	-	-	28,635	73
		5,390,719	13,737	6,540,645	16,768
5	**FINANCE INCOME**				
	Interest income	969,494	2,470	249,762	640
	Foreign exchange gain	579,228	-	263,356	-
		1,548,722	2,470	513,117	640

6 **PROPERTY, PLANT AND EQUIPMENT**

6.1	**Gross carrying amounts**	**Balance as at**	**Impact of foriegn**	**Balance as at**	**Additions/ disposal**	**Additions/ disposal**	**Balance as at**	**Balance as at**
	At cost	**01.01.2025 Rs.**	**currency conversion**	**01.01.2025 GBP.**	**Rs.**	**GBP.**	**31.12.2025 Rs.**	**31.12.2025 GBP.**
	Building	8,887,885	(347)	21,640	3,743,313	8,968	12,631,198	30,260
	Motor vehicle	479,250	(13)	1,161	-	-	479,250	1,148
	Computers and printers	348,490	(10)	844	869,960	2,084	1,218,450	2,919
	Furniture and fittings	484,995	11	1,151	-	-	484,995	1,162
	Tools and equipment	556,016	28	1,304	-	-	556,016	1,332
	Total value of appreciable assets	10,756,636	(330)	26,100	4,613,273	11,052	15,369,909	36,821

6.2	**Depreciation**	**Balance as at**	**Impact on foreign**	**Balance as at**	**Charge / (disposal) for the year**	**Charge / (disposal) for the year**	**Balance as at**	**Balance as at**
		01.01.2025 Rs.	**currency conversion**	**01.01.2025 GBP.**	**Rs.**	**GBP.**	**31.12.2025 Rs.**	**31.12.2025 GBP.**
	Building	1,930,003	951	3,616	410,530	1,046	2,340,534	5,613
	Motor vehicle	294,250	213	481	95,850	244	390,100	938
	Computers and printers	348,490	30	844	(254,641)	(649)	93,849	226
	Furniture and fittings	369,408	209	665	96,999	247	466,407	1,121
	Tools and equipment	513,613	240	984	42,403	108	556,016	1,332
	Total depreciation	3,455,764	1,643	6,590	391,141	997	3,846,905	9,230

6.3	**Net book values**				
	At cost	**2025 Rs.**	**2025 GBP.**	**2024 Rs.**	**2024 GBP.**
	Building	10,290,664	24,647	6,957,882	18,936
	Motor vehicle	89,150	210	185,000	503
	Computers and printers	1,124,601	2,693	-	-
	Furniture and fittings	18,588	41	115,587	315
	Tools and equipment	-	-	42,403	115
	Total carrying amount of property, plant and equipment	11,523,004	27,591	7,300,872	19,869

ERNST & YOUNG Chartered Accountants KANDY

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7 INVESTMENT IN OTHER FINANCIAL ASSETS	2025		2024	
	Rs.	GBP.	Rs.	GBP.
Pan asia bank PLC	2,000,000	4,791	2,000,000	5,443
	2,000,000	4,791	2,000,000	5,443

8 OTHER RECEIVABLES	2025		2024	
	Rs.	GBP.	Rs.	GBP.
Other receivables	623,300	1,493	495,150	1,348
	623,300	1,493	495,150	1,348

9 PREPAYMENT				
Prepayment	5,322	13	2,157	6
	5,322	13	2,157	6

10 CASH AND CASH EQUIVALENTS				
Favourable cash and bank balances				
Cash in hand				
Petty cash	-	-	6,203	17
	-	-	6,203	17
Cash at bank				
CAF bank	4,830,024	11,571	4,630,686	12,602
Commercial Bank PLC S/A	388,153	930	650,708	1,771
Pan Asia Bank PLC C/A	8,813,488	21,114	475,110	1,293
PayPal Account	2,546,320	6,100	-	-
Pan Asia Bank PLC S/A	446,726	1,070	24,650	67
Commercial Bank PLC M/M	3,094	7	3,094	8
Commercial bank PLC C/A	-	-	22,124	60
Total cash and bank balances for the purpose of statement of cash flows	17,027,805	40,793	5,812,575	15,819

11 ACCRUED EXPENSES	2025		2024	
	Rs.	GBP.	Rs.	GBP.
E.T.F. payable	33,750	81	143,205	390
E.P.F. payable	38,599	92	422,899	1,151
Audit fee payable	117,311	281	106,300	289
Other payable	79,531	191	-	-
Accrued expense	-	-	16,400	45
Salary payable	-	-	8,401	23
Accounts payable	-	-	5,815	16
	269,190	645	703,020	1,913

12 FINANCIAL COMMITMENTS AND CONTINGENCIES

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

13 EVENTS AFTER THE REPORTING PERIOD

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

ST & YOUNG Chartered Accountants KANDY

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The T.E.A. Project

DETAILED STATEMENT OF INCOME AND EXPENDITURE

Year ended 31 December 2025

Income sources	Statement	2025 Rs.	2025 GBP.	2024 Rs.	2024 GBP.
Foreign donations	I	14,533,337	37,034	2,469,300	6,330
Local donations	II	14,926,340	38,035	8,610,007	22,073
		29,459,678	75,069	11,079,307	28,403
Project expenses	III	(5,390,719)	(13,737)	(6,540,645)	(16,768)
Finance income	IV	1,548,722	2,470	513,117	640
Surplus on project activities		25,617,681	63,803	5,051,780	12,276
Administrative expenses	V	(9,615,173)	(23,613)	(5,634,824)	(14,562)
Net surplus / (Deficit) for the year		16,002,508	40,190	(583,044)	(2,286)



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The T.E.A. Project

DETAILED STATEMENT OF INCOME AND EXPENDITURE

Year ended 31 December 2025

	2025		2024	
STATEMENT - I				
FOREIGN DONATIONS	**Rs.**	**GBP.**	**Rs.**	**GBP.**
Pay - pal	367,639	937	900,423	2,308
FP merry hendry events whearshe	37,184	95	463,108	1,187
UK donations	13,212,895	33,669	466,342	1,196
Givey / Stripe payments	700,999	1,786	223,100	572
L.Norde	-	-	193,302	496
Ascension recruitum	117,079	298	95,185	244
FP Racheal and Carl D. Ellis	49,678	127	46,301	119
Kate merchant	47,864	122	46,356	119
Forrester	-	-	35,185	90
	14,533,337	37,034	2,469,300	6,330
STATEMENT - II				
LOCAL DONATIONS				
Hiradramani international export	5,000,000	12,741	5,000,000	12,818
ASIC	4,804,978	12,244	1,437,173	3,684
Neelan tiruchelvam trust	2,003,600	5,106	1,092,400	2,800
Peter simon fuller	626,340	1,596	350,000	897
Other income	771,000	1,965	293,625	753
Donations other	269,300	686	192,700	494
Other local donations	1,415,122	3,606	75,000	192
Accommodation income	36,000	92	40,360	103
Workshop	-	-	69,300	178
Raffle fund raising event	-	-	39,600	102
Till box collection	-	-	19,850	51
	14,926,340	38,035	8,610,007	22,073
STATEMENT - III				
PROJECT EXPENSES				
Centre expenses	1,347,129	3,433	1,687,096	4,325
Food programme	906,762	2,311	2,396,358	6,143
Pre - school expenses	1,881,165	4,794	1,428,699	3,663
Training and empowerment	1,255,663	3,200	999,857	2,563
Volunteers	-	-	28,635	73
	5,390,719	13,737	6,540,645	16,768
STATEMENT - IV				
FINANCE INCOME				
Foreign exchange gain	579,228	-	263,356	-
Interest income	969,494	2,470	249,762	640
	1,548,722	2,470	513,117	640



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The T.E.A. Project

DETAILED STATEMENT OF INCOME AND EXPENDITURE

Year ended 31 December 2025

STATEMENT - V ADMINISTRATIVE EXPENSES	2025 Rs.	 GBP.	2024 Rs.	 GBP.
Salaries	3,162,600	8,059	3,043,800	7,803
EPF 12%	311,500	794	569,400	1,460
ETF 3%	46,725	119	85,410	219
Depreciation	739,631	997	736,113	2,003
Donations for flood relief aid	3,343,417	8,520	-	-
Fundraising	418,366	1,066	27,712	71
Training and development	227,697	580	35,206	90
Travel	202,953	517	147,705	379
Software	169,354	432	233,550	599
Special events	164,835	420	120,412	309
Telephone and internet	117,437	299	94,635	243
Bank charges	102,649	262	37,797	97
Repairs / Information Technology	99,300	253	33,250	85
TEA scooter maintenance	95,165	242	52,250	134
Food and beverages	74,743	190	7,780	20
Donations	68,670	175	151,730	389
Stationery	44,368	113	102,155	262
Audit fee	87,711	224	76,700	197
Licence and insurance	37,048	94	21,271	55
Volunteer allowance	48,670	124	26,500	68
Bad debts	50,000	127	-	-
Food programme	2,335	6	-	-
Advertising and promotions	-	-	21,948	56
Tools and equipment	-	-	9,500	24
	9,615,173	23,613	5,634,824	14,562



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