



lotus outreach australia
education-opportunity-action



**Preventing child labour and trafficking in Cambodia
by enabling education and helping change lives.**

ANNUAL REPORT 2019



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Lotus Outreach Australia Overview 2019

Lotus Outreach Australia is a Not-For-Profit organisation. Our mission is to ensure the education, health, and safety of the most marginalised and exploited women and children in Cambodia. Guided by the **UN's Millennium Development Goals** regarding extreme poverty, universal education, gender equality and empowerment of women, we advocate for the human rights of these women and children by providing educational access and opportunities.



What We Do

We work from the basis that prevention is better than cure. In partnership with respected Cambodian Government registered NGOs, we identify girls at risk of the worst forms of child labour and trafficking. Our intervention provides educational opportunities through our **Girls' Access to Education (GATE)** scholarships program.

Our Projects

GATE is a highly successful program, seeing girls from the very poorest families access and succeed at high school before going onto vocational training or to university, or finding meaningful employment. Our projects focus on sustainable change for families and communities through the education of their girls.

By supporting families in dire poverty to become self-sufficient, we create the possibility of an alternative future for these girls and change the potential opportunities for whole communities and future generations.

Our programs provide:

- Scholarships, uniforms, school supplies, bikes to transport to school as well as healthcare for up to 100 at-risk girls
- Nutritional support for families in dire poverty. This has been shown to lessen the pressure on families to put their girls into child labour in order to feed their families - which tragically often leads on to sex trafficking.
- Advocacy, in association with the **Cambodian Women's Crisis Centre (CWCC)**, to inform the community of the dangers and brutality of trafficking, the importance of human and child rights, and the immense value of girls' education to their families in terms of gaining employment and future economic opportunities



A very proud moment – Kunthy shows off her Grade 12 Pass Certificate!





Our Outcomes

Lotus Outreach Australia continues to support approximately 100 girls in Cambodia, keeping them in school where they are not only receiving an education, but also remaining protected from the dangers of child labour and exploitation.

Lotus Outreach Australia works alongside our In-Country partner Cambodian Women's Crisis Centre (CWCC) who in turn work with Local Education Working Groups (teachers, principals and community leaders). Thanks to this kind of partnership, this allows us to keep both monitoring and having regular meetings with students and their families' which means that the girls attend school consistently and achieve the grades required to progress and graduate.

In 2019, the GATE program:

- Provided books, uniforms and stationary to all scholarship students
- Provided rice support to many of the poorest scholarship students
- Referred students for extra health care beyond the general health screening
- Supported fees for extra classes (private tuition) for all scholarship recipients
- Provided computer training for older students
- Provided new bicycles to new students and those needing replacements
- Provided maintenance kits and funds for maintenance for bicycles
- Facilitated workshops to review the GATE recipients perceptions of the program, their challenges and how they can be better supported
- Held group meetings for GATE scholarship girls to encourage and motivate them
- Saw several GATE girls graduate class 12 and move onto tertiary education, while others have enrolled in vocational training or secured good jobs
- Supported all GATE girls to undertake additional tuition classes

Our Status

We are:

- A registered charity with Australian Charities and Not for Profits Commission (ACNC).
- Incorporated as a Registered Charity with NSW Department of Fair Trading 2004.
- A fundraising authority with NSW Office of Liquor, Gaming and Racing.
- An affiliate of eight Lotus Outreach organisations globally, originally founded by renowned teacher and film-maker Khyentse Norbu Rinpoche. Lotus Outreach Australia programs are managed under our own direction and funding,
- A successful, effective organisation with strong governance and proven programs.



We have:

- An ABN, plus charity tax concessions with the Australian Tax Office.
- Tax deductibility through our OAGD status recognized by the Department of Foreign Affairs and the Australian Tax office.



Letter From Our President

New MOU

The early part of 2019 saw a close focus from the President and the Board on improving monitoring of the GATE programme in Phnom Penh in the wake of the discovery that not all students were routinely getting access to the full curriculum. A thoroughly revised MOU with our in country NGO, CWCC was developed for 2019 and signed off early in the year. The revised MOU introduced a number of extra checks and balances to ensure the recent shortcomings in the programme (see Annual Report 2018) could not reoccur. The new MOU not only includes extra payments to teachers to ensure that all GATE PP girls will be offered the extra out of school tuition needed to cover the entire National exam syllabus, but also includes requirements for more frequent support, monitoring and reporting from CWCC. Having more regular and more detailed updates has been reassuring for us to know that everything is being done to improve outcomes for the GATE girls.



However one challenge was not uncovered until after the National exams in August 2019. Some of the schools attended by some of our GATE girls required all the Year 12 girls to take the Science stream subjects rather than the Social stream subjects for their final exams. Needless to say this did not suit the aptitude of many of the girls and they performed poorly in the exams.

Fortunately such school policy has now been reversed after representations were made to the principals. Students can now choose the final exam subjects they want and enjoy, giving them more chance to do well at their final exams and to graduate.

Girls who did not pass the Year 12 national exams in 2019 have been given the opportunity to repeat the year via remote study programmes offered by the government. Staff in our local Louts Outreach office have been facilitating this programme. The Year 12 GATE PP graduates in 2019 have gone into various tertiary training programmes at university, teachers college or IT or accounting colleges.





2019 Fundraising

The City to Surf event in Sydney was once again supported generously by Macquarie Foundation which dollar matched all the donations made to the Lotus Outreach runner. As you can imagine this support makes a huge difference to our fund raising capacity and one we are continually grateful for.

Another large part of our ongoing funding to the GATE PP programme comes from our very important and dedicated regular sponsors who commit to monthly or annual donations. These are the lifeblood of Lotus Outreach Australia and we could not continue the GATE PP programme without them.

The latter part of 2019 saw a lot of time and effort on the part of the LOA Board put into preparation for presentations and fundraising events at UNSW and Dendy cinemas for the early part of 2020 – more on that next Annual Report.

Board

The board has seen some resignations and some new appointments. It continues to be a dedicated and effective management group, with all the members' time offered pro bono. A very warm and sincere thank you to all those who are so generous with their time and their donations.

To end this report I would like to say that more than ever before, as the globe faces increasing challenges on social, health, environmental and economic fronts, we need well educated, free thinking, confident women to help show leadership. We feel confident that in some small way LOA is contributing to that possibility.





Our programs

Girls Access to Education (GATE)

Lotus Outreach Australia provides scholarships to vulnerable at risk Cambodian girls, along with shoes, uniforms and school supplies. Without these items, children are not permitted to attend school. Funding for the GATE Program comes entirely from donations.

The program provides health checks for the girls, and with our Nutritional Support Program, the very poorest families receive 30 kilos of rice each month. Providing rice supports parents to be able to allow their daughters to stay at school instead of having them go out to work to supply family income. The girls then have the energy to attend school and study.

How the girls are chosen

Lotus Outreach Australia works alongside our In-Country partner Cambodian Women's Crisis Centre (CWCC) who in turn liaises with Local Education Working Groups to identify girls most at risk in our target communities and offer them scholarships to attend school. Both monitoring and regularly meeting with students and their families means that the girls are encouraged to attend school consistently and achieve their grades.

Working with the Community

We underpin this by helping to run Community Education Sessions on Human Rights issues: the value to families and communities of educating girls: and the consequences of trafficking, domestic violence, and child rights.

Real, positive outcomes

Less than 36% of girls in Cambodia are enrolled in high school. Of this group there is only a 44% attendance rate. Lotus Outreach Australia is committed to increasing this number. Lotus Outreach Australia programs, like Girls' Access to Education (GATE), provide scholarships in order to enable hundreds of at-risk girls to finish their schooling. Girls, whose parents are illiterate, are becoming the first high school graduates in their families. Mothers are coming forward to tell us how important schooling is for their daughters. Many of the girls are starting to see themselves in a new light - focusing on graduating, going on to further education and a good job, and in turn making sure that their siblings and future children will be educated and independent too.



Kimlang used to help her parents sell snacks to make a living, meaning she had no time to study and often missed school. With her new scholarship, Kimlang's parents have agreed to prioritise their daughter's study, and receive rice to supplement their income in place of her working.



Lotus Pedals

Lotus Pedals provides heavy terrain bicycles to rural Cambodian girls that would not otherwise be able to traverse the considerable distance to the nearest school.

Lack of transport prevents many girls getting to school. Some girls walk up to 8kms to school in the early dawn, or after dark, with a real risk of being assaulted or even kidnapped. Providing girls with a bicycle and repair kit ensures girls in rural areas have the means to attend school. It also reduces travel time, so girls have more time to study.

Lotus Pedals is supported by Lotus Outreach Cambodia (LOCAM).

More than a bike...

Sokleang's family all benefit from the bike they received through Lotus Pedals. Sokleang gives her little brother a lift to school on the back of the bike, so he is also able to get to school on time. In the early mornings before school, Mum rides the bike to different houses in the village to collect laundry so she can earn a living through washing. The kids take turns helping to deliver clean washing when they have finished their homework. The bike also means that Sokleang's mum feels confident that her teenage daughter is going to be safe travelling the long way to school from their home.



Nutrition Support



When children go to school hungry, they have trouble learning. Hunger is a real barrier to effective education. Hunger also causes girls to miss school altogether. Many of our girls report skipping school to help their parents work simply so they can afford rice to feed the family.

The nutritional support program provides the poorest girls with a monthly allocation of rice. Occasionally families are added to the rice support program as a last attempt to prevent drop-out. Often the provision of rice to a family is the only thing convincing parents to keep their girls in school – they fear losing that support if their daughter drops out of the GATE program.

The nutritional support program is supported by Lotus Outreach Cambodia (LOCAM).



Catalyst with our affiliate Lotus Outreach Cambodia

Creating Brighter Futures

Lotus Outreach Australia and Lotus Outreach International recognise the need to provide the girls in our GATE program with the best possible chance of further education and training once they have finished school. This is needed in order to secure good jobs, build meaningful lives and foster economic opportunity. Many of the girls in Lotus Outreach Australia's GATE program have graduated or are preparing to graduate high school. These girls don't have anything like the same advantages as those from affluent middle class families. Yet they will still be competing with those more advantaged students for a place at University or tertiary training in vocational colleges.

The **Catalyst Program** is implemented by our affiliate Lotus Outreach International to help Lotus high school graduates gain access to university or vocational training, and find accommodation. Catalyst also seeks out vocational opportunities that suit the girls' individual needs. Girls in Catalyst are encouraged to 'give back' by helping their communities during their holidays, and raising funds to support the education of younger girls in the villages.

When SreyOu didn't pass her class 12 exams she found herself a job in a tourist shop, where she started learning Chinese. While she enjoyed this, she felt a little lost – this certainly wasn't her passion. SreyOu loves fashion and spent hours with her friend watching makeup and hair tutorials, which are increasingly popular in Cambodia.

Luckily for SreyOu, once in the GATE program, the doors are always open, so when an opportunity came to apply for a position in Happy Chandara, an NGO run beauty training school, our LOCAM counterparts immediately thought of SreyOu.

SreyOu is happily studying beauty and has made new friends in her school. She is supported through the Catalyst program with her accommodation and is regularly monitored by LOCAM, keeping her on track to having a profession that she is passionate about.





Case studies

Theary



Theary first received her scholarship in primary school, back in 2009, and is one of our first young students. She graduated last year and Charlie Cristi, our Cambodia Liaison, was able to meet with her to see how she is doing a year after school.

Theary lives with her mum, who was widowed after a traffic accident, leaving her to raise three daughters while working full time in a garment factory. They have been on the move over the last ten years,

forced to change house as rents rise, which has been very unsettling for the family. Theary's mum

Theary is the youngest, and the only daughter to finish school and pass her grade 12 exams. She was determined to never give up, and found that the support from LOA was an encouragement as much as a physical and financial support.

At 14 years old, Theary had dreams of becoming a nurse. Her plans have changed and she is now a year into her management degree.

"I am thrilled that my daughter is studying at university. I only had the chance to study until grade 3 so I am very happy for my daughter" – Theary's mum

Theary continues to live with her mum and her sisters, along with one of their daughters. She regularly helps her niece with her homework and recognises that she is an important influence in her niece's life. "The little one wants to be like Theary and study hard and go to school", says Theary's mum.



"To be in this program has changed my family life, it has improved our family situation. We don't have so much worries and my study has improved very much and now I get good grades."
Theary, aged 14



Sovannita and Sreyneath

Sovannita and Sreyneath are more like best friends than sisters, which is lucky because they live together in very tight quarters, along with their five other siblings, and Mum and Dad! Sreyneath was a scholarship recipient until 2018, when she completed class 12 but failed her exams. After deciding not to repeat grade 12 in school, Sovannita was identified to take Sreyneath's place in the scholarship program.

But the story is not over for Sreyneath. She is a determined young lady who, along with her brother, enrolled in home study, a program that allows students who fail grade 12 to study independently and re-sit the exams the following year. In 2019, both Sreyneath and her brother passed their grade 12 exams, making them the first in their family to do so!

Now Sovannita hopes to follow in her big sister's footsteps. This year she has studied hard in grade 7, and ranks around 3rd in her class. She would like to become a physics teacher after school. Science runs in this family – Sreyneath wants to be a biology teacher.

“I ride my new bike to school, and it only takes half an hour now, so it's a lot easier”. - Sovannita

Sreyneath and Sovannita's parents are vegetable farmers, growing and selling all day, and are grateful for the extra rice support they receive through the scholarship – without which they are certain their children would go to school hungry.

We are looking forward to seeing what the future holds for this bright young family.





Fundraising and awareness activities for 2019

International Women's Day

Long time Lotus Outreach Australia supporter Dolma Gunther chose International Women's Day to raise awareness about LOA at her workplace, Thompson Reuters. Thompson Reuters is one of our corporate sponsors and together with Orange Spoon who ran a bake sale, they raised over a thousand dollars on the day.



City2Surf 2019



2019 was another very successful year in the City2Surf with on-going corporate sponsorship from The Macquarie Group. LOA was honoured and thrilled to receive significant support at Sydney's City to Surf event from Macquarie Group Foundation who dollar matched the donations raised by their staff for girls in our GATE program.

Girls and Their Grandmothers

The LOA board ran a brief photo story to raise awareness on the situation of many girls in Cambodia. Girls and Their Grandmothers revealed the fear and uncertainty girls face when their only caregiver is aging in Cambodia. Many of our girls are raised by a grandparent for a number of reasons, from being orphans to high rates of domestic violence. Combinations of poverty, low life expectancy and trauma mean that the possibility of losing their only family is constantly in their minds. For the three girls and their grandmothers we interviewed, having support from LOA provides some reassurance to these families.



Christmas Drive



Once again, we have had a great response to our Christmas Drive this year, which we are particularly grateful for considering the hardships and challenges faced by so many of our Australian supporters this Christmas in the on-going bushfire emergencies.

Sponsors

As always, our core monthly and annual sponsors have kept us going over the past year with their continued generosity and commitment. Thank you to everyone who has supported LOA in 2019.



In country liaison officer report

Visiting our newest school

This year two new schools were identified as areas of need for our GATE Scholarship program. The two schools are on the outskirts of Phnom Penh, in areas that have recently become more connected to the city by some newer arterial roads. These roads are a sign of development in Cambodia, but they come with new risks and dangers for girls from poor families. The roads are notorious for brothels and have had reports of abductions, so the awareness work involved in LOA's programs are essential. During the visit I was able to meet with two of our newest recruits, and discuss our expectations and hopes with the new Local Education Working Group (LEWG) who will be responsible for the daily monitoring and support of our students.



Meeting with our in-country partners

The success of any program relies on the effective communication and collaboration between all partners. I always value the opportunity to meet face to face with our in-country partners, and we had some very fruitful discussions.





Catching up with girls

As always, the highlight of monitoring visits is the chance to catch up with the girls themselves. Meeting with individual girls and their families provides key insights into how well the program is working, and areas that need to be reviewed.

With the constantly changing face of the capital city, the challenges faced by our students are rapidly changing. Catching up with the girls allows us to delve into the details of their school life to fully understand what is impacting and hindering their access to quality education. In the past, family poverty alone has been the biggest barrier to education, but more recently, school factors are having a bigger impact. As the city grows and the middle class expands, the so does the gap between the poorest and the rest. This means our girls are experiencing higher financial demands in school, creating a new level of challenge within their families. These discussions allow us to evolve our programs to meet the students immediate needs, and to plan for the future of the program.

The best part of this monitoring visit was definitely the chance to meet with Theary, who I first worked with in 2010, and who has now graduated and started university. Such an honour and a truly proud moment.





Board and management committee

Jane Lyttleton

President



Jane Lyttleton is an author, teacher and practitioner of Traditional Chinese Medicine (TCM) specializing in gynaecology and infertility. She trained in genetics and biochemistry at the University of London, and studied TCM in Australia and China. She lectures at universities in Sydney and internationally. Jane has long been dedicated to the education and health of women and children. She helped establish Lotus Outreach Australia in 2004 after she and a group of Lotus Outreach members travelled to Thailand and Cambodia meeting local groups working to combat sex trafficking. She continues to visit Cambodia and Lotus Outreach projects regularly.

Anna Harper

Vice President and Lotus Outreach International Liaison



Anna Harper's consulting firm, Cultural Shapeshifters, works with Australian and international businesses and organisations, and with the United Nations. Anna specialises in developing global leaders for the future. She has two Masters degrees: M.Arts in Chaos, Complexity and Creativity, and M.Applied Science, and a Bachelor of Fine Arts, which influence her mission to contribute to making the world more equal, fair and sustainable – this plays into her great commitment to helping at-risk Cambodian girls and their families gain safe, fulfilled and independent lives. Anna was Treasurer for Lotus Outreach Australia from 2004-2012, and sits on the board of Lotus Outreach International.



Shona Black

Treasurer and Risk Assessment Officer



Shona trained as a journalist at Wellington Polytechnic and worked in newspapers there for four years. Shona then began her training in complementary therapies in 1987. She was practice manager of a large multi-disciplinary Holistic Medical Centre from 1987 to 1994. Shona began training in Traditional Chinese Medicine and has worked in that field since 1994. Having witnessed firsthand the devastating effect the lack of education has had on Asian girls being trafficked to Australia, Shona is a strong believer in education as the key to a better life for vulnerable young women.

Charlie Cristi

In-Country Liaison, Donor Management and Social Media Officer



Charlie has lived in Phnom Penh for many years, after spending 2010 as an Australian Youth Ambassador for Development, an AusAID initiative, during which time she helped set up the English Language Program for Lotus Outreach Australia. She subsequently worked closely with LOA and LOCAM as a volunteer, while teaching in an International School. She has gotten to know many of the GATE girls and their families and has been an important mentor for them. Currently she is volunteering with the Ministry of Education in Bhutan, developing Inclusive Education policy and programs for children with disabilities. She visits Cambodia annually to meet with LOCAM, CWCC and the girls. Charlie also serves as a LOCAM Board Member.

Madeleine Lawler

Secretary and Governance Officer



Madeleine currently manages Headspace for Coffs Harbour. She has had a broad ranging career where she has worked across all three sectors – private, non-profit and government. She has a passion for young people, education, mental health and effective public service delivery. She wrote her PHD on social enterprise organisations working with disengaged young people. With her background in management consulting and project management, she has a diverse and flexible skill set to bring to LOA.



Amanda Cook

Kelly Tracey

Fundraising Director and Child Protection Officer



Kelly completed a BA in Dramatic Arts at the Victorian College of the Arts, University of Melbourne, and more recently, a Masters of Teaching at the University of New England. She worked as an actor for the next 12 years in film, television and theatre. A founding member of Ranters Theatre Company, Kelly became Secretary of the Board, managed large-scale fundraising events, designed marketing material and toured as an actor with the company both nationally and internationally. Kelly has travelled extensively throughout Europe and Asia and has witnessed the disparity in many underprivileged communities. Her strong desire to put compassion into action, particularly where young children are at risk, is now being realised through her involvement in Lotus Outreach Australia.

Sue-Ann Muller

Social Media



Sue-Ann has worked in the community sector in Sydney developing and delivering recreation programs for families and children. Most recently she worked at the Australian National Maritime Museum and UNICEF Australia. Sue-Ann has a degree in Leisure Studies and has recently studied journalism. She spent a year living in Hyderabad, India and Moshi, Tanzania, which inspired her to use her communication and programming skills to help children in developing countries to survive and thrive.



Phallin Berry

Youth Advocate



Phallin was adopted from Cambodia when she was a baby, and now lives in Brisbane where she is in high school. She advocates strongly for the rights of young girls to have an education and the rights of young people to stay with their family and to choose their future. She is supporting Lotus Outreach Australia's efforts to ensure that vulnerable girls in Cambodia have access to education and a chance to shape their future. Any free time she has she loves to spend with her kittens.

In Country Sub-committee

Raksmey Var

Country Representative, Cambodia



Raksmey volunteered as a teacher and mentor for a youth group providing social services to poor children, where she taught kids about children's rights. While also working as an English teacher at a private school, Raksmey decided she wanted to do more to help children. Raksmey completed her Bachelor of Business Administration degree in Accounting in 2004 at the National University of Management in Cambodia. In 2007, she received her Master's in Gender and Development Studies from the Asian Institute of Technology in Thailand. Raksmey's particular areas of focus include children's education, child and youth mobility and employment, livelihood development, child labor, human trafficking and sexual exploitation.

Pisey Chea

LOCAM Officer



Pisey is from Banteay Meanchey Province, northern Cambodia on the border with Thailand. She was selected into the GATE program when she was in 9th grade and has been supported by Lotus Outreach until the completion of her schooling and degree. In 2016 Pisey started working with CWCC as a community organizing staff member. This project allowed her to work with youth, villagers and local authorities. This experience built her passion for supporting and mentoring children, youth and women. Pisey joined Lotus Outreach Cambodia in March, 2017.



Contact Details

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Instagram: www.instagram.com/lotusoutreachaustralia/

Twitter: www.twitter.com/LotusAustralia

Linkedin: www.linkedin.com/company/lotus-outreach-australia/



Our Affiliates



Lotus Outreach International

Lotus Outreach Australia is proud to be an affiliate of **Lotus Outreach International**, based in California, USA. Lotus Outreach was originally founded by renowned lama and filmmaker Norbu Khyentse whose award winning films include 'The Cup' and 'Travellers and Magicians'. He noted a need to give a voice to abused and exploited children in Asia, and helped set up Lotus Outreach as a secular Not for Profit. Today this highly regarded organisation has 8 affiliates worldwide - Australia, USA, Canada, UK, France, Germany, Hong Kong and Taiwan. Between us we enjoy a healthy and productive working rapport that bridges 14 time zones.



Cambodian Women's Crisis Centre (CWCC)

CWCC is a local NGO registered with the Royal Cambodian Government's Ministry of Interior. Its primary purpose is to provide assistance to women and children who are victims of domestic violence, sexual abuse and trafficking, working towards creating equality, peace and development. CWCC works hand in hand with Lotus Outreach International, Lotus Outreach Cambodia, and Lotus Outreach Australia on program needs and implementation, ensuring all projects are effective and culturally attuned.



Cambodian Organization for Children & Development (COCD)

COCD is a local NGO registered with the Royal Cambodian Government's Ministry of Interior. Its vision is for a society where all people are equal, all children are free from abuse, and are protected, cared for, and have their rights respected. COCD aims to improve the welfare of vulnerable children, their families and communities through the implementation of integrated development and empowerment projects. Lotus Outreach Australia has worked with COCD in the building of wells for safe drinking water and for use in growing crops – part of the pursuit of sustainable livelihoods.



Action on Poverty

AOP is an independent secular, non-profit, fully accredited Australian NGO incorporated in NSW. It is a leading agent for poverty alleviation through innovative and appropriate community based development, underpinned by AusAID policy requirements. AOP provides support to Australian Partners involved in sustainable international development programs.

Thank you to our supporters



The pro-bono Board of Lotus Outreach Australia is one part of our organisation. Our Cambodian staff and Partners working with us form another vital part. The girls and the families we serve are naturally the focus of our organisation. And all those who donate to and support Lotus Outreach Australia sustain it. Together we are a small, nimble, highly effective Non Profit Organisation with successful outcomes.

The girls in Cambodia regularly ask us to thank the donors and supporters. Both mothers and daughters talk of the important psychological component of knowing there are people in Australia who know about and understand their plight, and who are trying to make a difference in the lives of those who by birth and circumstances face greater barriers and less opportunities than we have in our own country.

The generosity of all our pro-bono advisors, our supporters, our donors and the many others who volunteer their time, skills and efforts, is what keeps Lotus Outreach Australia going. On behalf of the board, the girls and their families, we thank you.



Lotus Outreach Australia Incorporated
ABN 13 358 876 011

Annual Financial Report
30 June 2019

Lotus Outreach Australia Incorporated
ABN 13 358 876 011

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Lotus Outreach Australia Incorporated
ABN 13 358 876 011

Statement of comprehensive income
For the year ended 30 June 2019

	2019	2018
	\$	\$
Donations and fundraising income	96,676	137,952
Interest income	621	794
Total revenues	<u>97,297</u>	<u>138,746</u>
Fundraising costs	-	(23,122)
Consultants expenses	(1,101)	(982)
Bank charges	(1,651)	(3,260)
Insurance	(2,563)	(2,738)
Other expenses	(357)	(180)
Total expenses	<u>(5,672)</u>	<u>(30,278)</u>
Net surplus before payments to beneficiaries	91,625	108,469
Funds provided to beneficiaries	(98,063)	-
Net surplus / (deficiency) for the year	<u>(6,438)</u>	<u>108,469</u>

The Statement of Comprehensive Income is to be read in conjunction with the notes to the financial statements set out on page 5 to 7.

Lotus Outreach Australia Incorporated
ABN 13 358 876 011

Statement of changes in funds
For the year ended 30 June 2019

	Accumulated funds \$	Total funds \$
Opening balance 1 July 2017	148,315	148,315
Net surplus for the year	108,469	108,469
Closing balance 30 June 2018	256,784	256,784
Opening balance 1 July 2018	256,784	256,784
Net deficiency for the year	(6,438)	(6,438)
Closing balance 30 June 2019	250,346	250,346

The Statement of Changes in Funds is to be read in conjunction with the notes to the financial statements set out on page 5 to 7.

Lotus Outreach Australia Incorporated
ABN 13 358 876 011

Statement of financial position
As at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Cash and cash equivalents	3(a)	250,346	256,784
Total current assets		<u>250,346</u>	<u>256,784</u>
Total non-current assets		<u>-</u>	<u>-</u>
Total assets		<u>250,346</u>	<u>256,784</u>
Liabilities			
Total current liabilities		<u>-</u>	<u>-</u>
Total non-current liabilities		<u>-</u>	<u>-</u>
Total liabilities		<u>-</u>	<u>-</u>
Net assets		<u>250,346</u>	<u>256,784</u>
Funds			
Accumulated funds		250,346	256,784
Total funds		<u>250,346</u>	<u>256,784</u>

The Statement of Financial Position is to be read in conjunction with the notes to the financial statements set out on page 5 to 7.

Lotus Outreach Australia Incorporated
ABN 13 358 876 011

Statement of cash flows
For the year ended 30 June 2019

	Note	2019 \$	2018 \$
Cash flows from operating activities			
Cash receipts from donations and fundraising		96,676	95,157
Cash payments to beneficiaries		(98,063)	-
Cash payments to suppliers		(5,672)	(30,278)
Interest received		621	794
Net cash from operating activities	3(b)	<u>(6,438)</u>	<u>65,673</u>
Cash flows from investing activities			
Transfer to term deposits		-	102,390
Net cash from investing activities		<u>-</u>	<u>102,390</u>
Cash flows from financing activities			
Net cash from financing activities		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents		(6,438)	168,063
Cash and cash equivalents at beginning of the year	3(a)	<u>256,784</u>	<u>88,721</u>
Cash and cash equivalents at the end of the year	3(a)	<u>250,346</u>	<u>256,784</u>

The Statement of Cash Flows is to be read in conjunction with the notes to the financial statements set out on page 5 to 7.

Notes to the financial statements
For the year ended 30 June 2019

1. Basis of preparation

a) Non-reporting entity

Lotus Outreach Australia Incorporated (the “Association”) is an association incorporated in New South Wales, Australia, under the *Associations Incorporation Act 2009* and undertakes fundraising activities in New South Wales, Australia, under a licence issued by the New South Wales Department of Fair Trading under the *Charitable Fundraising (NSW) Act 1991*.

The principal activities of the Association are conducting fundraising campaigns, marketing and promotional activities and undertaking all manner of charitable work in order to raise funds for the purpose of supporting the education, health and safety of vulnerable women and children in Cambodia. The Association is a member of the Lotus Outreach International network and partners with the Cambodian Women’s Crisis Centre (“CWCC”) and Cambodian Organization for Children and Development (“COCD”) for local implementation of programs.

In the opinion of the Associations’ Committee Members, the Association is not publicly accountable nor a reporting entity. The financial report of the Association has been drawn up as a special purpose financial report for the use by the Committee and to fulfil the Association’s financial reporting obligations under the Constitution.

b) Basis of accounting

The special purpose financial report has been prepared in accordance with the requirements of the recognition and measurement aspects of all applicable Australian Accounting Standards (“AASBs”) adopted by the Australian Accounting Standards Board (“AASB”) and other authoritative pronouncements of the AASB.

The financial report does not include the disclosure requirements of the following pronouncements having a material effect:

AASB 101	Presentation of Financial Statements
AASB 1048	Interpretation and Application of Standards
AASB 1054	Australian Additional Disclosures

c) Basis of measurement

The financial report is prepared on the historical cost basis.

d) Functional and presentation currency

The financial report is presented in Australian dollars which is also the Association’s functional currency.

e) Use of estimates and judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

There are no judgements made by management in the application of AASB’s that have significant effect on the financial report or estimates with a significant risk of material adjustment in the next year.

Notes to the financial statements
For the year ended 30 June 2019

2. Significant accounting policies

a) Financial instruments

A financial instrument is recognised if the entity becomes a party to the contractual provisions of the instrument. Financial assets are derecognised if the Association's contractual rights to the cash flows from the financial assets expire or if the Association transfers the financial asset to another party without retaining control or substantially all risks and rewards of the asset. Financial liabilities are derecognised if the Association's obligations specified in the contract expire or are discharged or cancelled.

Non-derivative financial instruments comprise investments in equity, trade and other receivables, cash and cash equivalents, loans and borrowings, and trade and other payables. Non-derivative financial instruments are recognised initially at fair value. Subsequent to initial recognition, non-derivative financial instruments are measured as described below.

Other non-derivative financial instruments are measured at amortised cost using the effective interest method, less any impairment losses.

b) Finance income and expenses

Finance income comprises interest income on bank accounts. Interest income is recognised as it accrues in profit or loss, using the effective interest method.

Finance expenses comprise interest expense on borrowings. All borrowing costs are recognised in profit or loss using the effective interest method.

c) Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. Control of a right to receive the donation is attained, usually evidenced by receipt of cash.

d) Income tax

The Association has been registered under the provisions of the *Charitable Fundraising (NSW) Act 1991* and under Subdivision 50-B of the *Income Tax Assessment Act 1997*, it is an income tax exempt charitable entity.

Lotus Outreach Australia Incorporated
ABN 13 358 876 011

Notes to the financial statements
For the year ended 30 June 2019

	2019	2018
	\$	\$
3. Notes to the statement of cash flows		
(a) Cash and cash equivalents		
St George Bank Relief Fund 1	1,386	1,549
St George Bank Relief Fund 2	46,196	152,845
Bank of South Australia Term Deposit	202,764	102,390
	<u>250,346</u>	<u>256,784</u>
(b) Reconciliation of cash flows from operating activities		
Surplus / (deficiency) for the year	(6,438)	108,469
Change in assets and liabilities	-	42,796
Net cash from operating activities	<u>(6,438)</u>	<u>65,673</u>

4. Commitments and contingencies

The Association does not have any commitments or contingent liabilities not otherwise disclosed in this report.

5. Subsequent events

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Associations' Committee Members, to affect significantly the operations of the Association, the results of those operations, or the state of affairs of the Association, in future financial years.

Lotus Outreach Australia Incorporated
ABN 13 358 876 011

Association's committee members' declaration

In the opinion of the Association's Committee Members of Lotus Outreach Australia Incorporated (the "Association"):

- (a) the Association is not publicly accountable nor a reporting entity;
- (b) the financial statements and notes, set out on pages 1 to 7, are drawn up, in accordance with the basis of preparation and significant accounting policies described in Notes 1 and 2, so as to present fairly the financial position of the Association as at 30 June 2019 and its performance, as represented by the results of its operations and its cash flows, for the financial year ended on that date; and
- (c) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Associations' Committee Members:



President

Sydney, November 2019