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"In fragile and conflict-affected states, education can insulate children from chaos and insecurity and better prepare them to bring about future stability."

Iulia Gillard, former Prime Minister of Australia

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President's Report

Welcome to our 2022 annual report. This year is my first as president of Lotus Outreach Australia (LOA), a role I am very honoured to have been elected into. I would like first to pay my respects to Jane Lyttleton, our outgoing president, who has stepped into the role of vice president while I find my feet. Jane was one of the founders of Lotus Outreach Australia and held the president role since 2015. She has been integral in the immense success of this organisation and we are so fortunate that she is remaining on the board as we move forward.



Charlie Cristi

I would like to take a moment to introduce myself and what I bring to the President role. I have been involved with LOA since around 2008, but in reality, LOA has been in my consciousness since it started, in 2004, when I was just finishing up at school, and Jane, my mother, along with some incredibly strong women, made the decision to start supporting the vision of Dzongsar Khyentse Rinpoche in a practical way - by keeping young Cambodian girls, who were at risk of child labour and trafficking, safe and educated.

Over the years, I have held board roles of Social Media and Communications, Donor Management, Cambodia Liaison Officer and Child Protection Officer. I have supported many fundraising events and drives, and have even run my own small one, with the birth of my daughter Pepper raising almost enough money to send a Girl's Access to Education (GATE) student to school for her whole secondary education.

In 2010 I moved to Cambodia, where I lived for 6 years. During this time I was fortunate to be able to build relationships with Lotus Outreach Cambodia (LOCAM), Cambodian Women's Crisis Centre (CWCC) and Cambodian Organisation for Children and Development (COCD), as I visited projects that LOA was funding. Through this I have developed a deep understanding of why we all do this work, and I know that it is something I will never be able to walk away from. I am intensely committed to the continued success of LOA's projects in Cambodia, and as such, am so proud and honoured to now be in the Presidency role of the organisation that I have grown alongside.



Professionally, I am an education specialist, and have worked in schools, including in Phnom Penh, and the Ministry of Education in Bhutan, with the main role of removing barriers to education. I am currently working with a collective of schools in Wainuiomata, New Zealand, supporting students with trauma, disability, anxiety and other additional needs. I have a degree in design and art teaching and my Masters in Inclusive Education.

2022 is the second year of our current three year Memorandum of Understanding, and as such, it has been a year of good progress in our programs in Cambodia. We have receive regular detailed reporting and have in depth discussions with Raksmey Var from LOCAM and Glenn Fawcett, the Lotus Outreach International field director, about the progress of our students, and the running of the GATE Phnom Penh program, and have been very pleased with what we are hearing. Overall, LOA's GATE program is proving to be consistently successful, with our dropout rates being the lowest they have been in many years. On top of this, 2022 has seen the highest pass rate for our year 12 girls taking their exams. 17 out of 19 year 12 girls passed this year, an incredible achievement after a very challenging past few years of their schooling. The two girls who did not pass will have the opportunity to study again next year.

UNICEF has called for increased spending on education in Cambodia this year, following evidence of extreme learning loss over the pandemic years. Schools were closed for 250 days over 2020-2021, and the impacts of that lost learning time continues to be seen in the academic progress of students across the country, unsurprisingly with a higher impact on the poor. Rural schools have also shown a much greater drop in children achieving academic expectations compared to urban schools. With this data, we should feel even more proud of the achievements of our year 12 students, and we see this as further evidence of the essential nature of our programs and the support our girls receive.

Globally, the education of girls continues to be considered one of the strongest tools we have in fighting poverty, inequality, and the dangers that come along with this. Joe Biden visited Cambodia for the Southeast Asian Leaders Summit this year, with a key message that we must continue to improve access to education for girls if we want to see positive change in our world.

With this, we look forward to a year of continued success in Cambodia, and are ever grateful to the support of our donors and sponsors who make it possible for this to happen.

Cristi President





An overview of LOA

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 GATE Program is highly successful, 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 around 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.
- 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.



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.
- Registered with an ABN and charity tax concessions with the Australian Tax Office, with DGR1 tax deductibility status recognised by the Department of Foreign Affairs and the Australian Tax office.

Lotus Outreach Australia programs are managed under our own direction and funding. We are a successful, effective organisation with strong governance and proven programs.



Spotlight on LOCAM

For many years, Lotus Outreach Australia has worked in close partnership with Lotus Outreach Cambodia (LOCAM). LOCAM is run by Raksmey Var, supported by Pisey Chea. This has been integral to the implementation of LOA's programs in Cambodia. Regular on the ground monitoring, communications and reporting has ensured that LOA has been able to support its programs with confidence, especially during the years of the pandemic, when LOA board members have been unable to visit in person.

In recent years, LOCAM has developed into an implementing organisation in its own right. With financial support from a variety of Lotus Outreach Affiliates, including LOA, LOCAM now runs a number of programs supporting the education of girls in Cambodia. With the shared goal of preventing child trafficking, LOA has been thrilled to support these innovations.

LOCAM's biggest project is CATALYST, which supports post-school opportunities for GATE scholarship girls to continue their studies. They consider the individual needs and interests of our students, guiding many into tertiary studies, and partnering with a variety of NGOs providing specific training. Some of our LOA graduates have continued into computer programming, hospitality and cosmetics training through the CATALYST program.

LOCAM also funds a number of early childhood education programs, clean water facilities in schools, counselling for victims of domestic violence and trafficking, and a variety of rural development projects.

We are so grateful to Raksmey and Pisey for the love and care they show to all our GATE scholarship students.



A Case Study - Yanida

Five years ago, Yanida was living in a small wooden shack in the back of a local temple, with about 20 other families. Their little community, who had been there for 22 years, were forced to move so that the main highway to Vietnam could be widened. Yanida's family managed to relocate their home to the other side of the pagoda, rebuilding with materials from their tiny shack. The move has resulted in their new home flooding, being infested with termites and even having snakes visit. Throughout this time, Yanida remained in her studies, determined to get an education so that she could help her family to leave these constant cycles of poverty.

When Yanida started studying at university, she got a job as a cleaner to help cover her fees, bringing home \$50/month. As an LOA graduate however, Yanida could apply for support through our Cambodian partner organisation, LOCAM, where she received a stipend of \$65/month, \$50 per year to get her study materials and uniforms, \$8/month to continue studying English and a computer course.

"No matter what happens, we can use the knowledge we have and it will make our life stronger. Thank you so much Lotus Outreach for such a long support to me to get higher education since I was in grade 8 until I graduated from university."

In 2022 Yanida graduated from her studies in Economics at the Royal University of Law and Economics in Phnom Penh.



Fundraising

2022 has, more than ever before, shown us the immense value generosity of our regular donors - those of you who have continued to support LOA's work during what has been a year of recovery and rebuilding after the previous two covid years. Every person who donated to Lotus Outreach Australia this year can stand proud knowing that they have enabled essential ongoing support of 100 girls, their families and their communities as Cambodia too recovers from the pandemic.



On December 1st we launched our new series of Christmas Cards, designed by our President Charlie Cristi. Funds raised from our Christmas drive contribute to our Girls' Access to Education program, providing rice for girls and their families, a bike to get to school, new school uniforms and shoes each year.

LOA Board



Charlie Cristi - President (Child protection officer, Cambodia Liaison, Communications)

Charlie lived in Phnom Penh for many years, after going to Cambodia in 2010 as a volunteer through AUSAID. During this time she helped set up the English Language Program for LOA. She subsequently worked closely with LOA and LO Cambodia as a volunteer, at the same time as working as a teacher of Art and Design at one of the International Schools. She then spent 3 years working with the Ministry of Education in Bhutan, building an inclusive education system, before moving to Wellington, NZ, where she currently works across a number of schools supporting students with additional needs.

Charlie also sits on the board of LOCAM, and her children's school board.

Jane Lyttleton - Vice President

Jane Lyttleton is an author, teacher and practitioner of Traditional Chinese Medicine (TCM). 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, and sits on the Board of NICM at Western Sydney University where she is an Adjunct Fellow. 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 traveled to Thailand and Cambodia meeting local groups working to combat sex trafficking.

Madeleine Lawler - Secretary

Madeleine works for the Shire Council in Winton, Queensland. She has had broad ranging career where she has worked for 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. She has also worked as a lecturer in Victoria in the disciplines of community development, youth work and criminal justice.

LOA Board







Maria Berry - Donor Manager, Communications

Maria is a doctor of Chinese medicine and has completed Asian studies in London and China.

While living and working in Asia she and her husband adopted a young girl from a Khmer orphanage. Back home in Australia she and her family are very aware of the privilege that free education, healthcare and other supports offers our children.

Maria wants to offer some of her good fortune to her adopted child's Khmer peers.

She is inspired by what LOA offers its scholarship girls and is moved by the donors who give so generously and graciously.

Aniko Papp - Governance Officer

Aniko graduated from UTS with a degree in law and has been practising as a solicitor for over 30 years, being admitted to the NSW Supreme Court and High Court in 1988. She joins LOA after being the deputy Managing Lawyer of NAAFLS, which is an NGO providing legal services to Indigenous clients in NT remote communities, predominately in the field of women's rights, family violence, victims of crime, family law, child protection. Prior to that, Aniko was in private practise in NSW and has experience in almost every aspect of the law.

Aniko has a wide variety on boards supporting women both in Australia and overseas. Aniko is passionate about empowering girls and women through support and education. Aniko was a fundraiser, treasurer and social media person for the Lismore Greens for over 5 years.

Heidi Wu - Treasurer

Heidi is an experienced analyst in Finance, with a history of working in a fast-paced investment bank as well as commercial banks, especially in the Treasure Team.

She also has a strong IT background with many years of experience as a software developer. She holds a master's degree in Law and a bachelor's degree in Computing Science, which brings LOA a variety of expertise. Currently, she works in the public sector in New Zealand. She cares about women's and children's rights and believes that girls' education is the first priority for many countries.

LOA Board







Anna Harper - Lotus Outreach International Liaison

Anna Harper leads her consulting firm, Cultural Shapeshifters, working with Australian and International Businesses and Organisations, and with the UN. She specialises in developing global leaders for the future. She has a B.Fine Arts, M.Arts in Chaos, Complexity and Creativity, and M.Applied Science. Her mission is to contribute to making the world more equal, fairer and sustainable. She is committed to helping at-risk Cambodian girls gain safe, fulfilled and independent lives. Anna was Treasurer for Lotus Outreach Australia from 2004- 2012, and President from 2012 to 2014. She sits on the board of Lotus Outreach International.

Pisey Chea - LOCAM officer

Pisey is from north Cambodia. She was selected into the Girls' Access To Education (GATE) program when she was in 9th grade and has been supported by Lotus Outreach until the completion of her schooling and degree. In the past, Pisey has volunteered in many capacities including data collection, advocacy and non-formal education. In 2016 Pisey started working part-time with CWCC as a community organizing (CO) staff member. This project allowed her to work with youth, villagers, and local authorities. Pisey joined the Lotus Outreach Cambodia office in March 2017.

Raksmey Var - In Country Representative, Cambodia

Raksmey first 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.

LOA Affiliates



Lotus Outreach Cambodia (LOCAM)

LOCAM is registered with the Royal Cambodian Government's Ministry of Interior. LOCAM supports LOA's work by acting as an intermediary between Australia and our implementing partner, CWCC, ensuring immediate monitoring and action year round. LOCAM provides regular reporting and feedback to help LOA maintain effective and appropriate programs.



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 LOI, LOCAM and LOA on program needs and implementation, ensuring all projects are effective and culturally attuned.





Lotus Outreach International (LOI)

LOA is proud to be an affiliate of LOI, based in California, USA. Lotus Outreach was originally founded by renowned lama and film-maker Norbu Khyentse. He noted a need to give a voice to abused and exploited children in Asia. Today this highly regarded organisation has 8 affiliates worldwide -Australia, USA, Canada, UK, France, Germany, Hong Kong and Taiwan.

Contact Details

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Financial Report

Lotus Outreach Australia Incorporated ABN 13 358 876 011 Annual Financial Report 30 June 2022





Annual Financial Report 30 June 2022

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Statement of comprehensive income For the year ended 30 June 2022

		2022 \$	2021 \$
Donations and fundraising income	e	68,929	86,167
Interest income		6	11
Total revenues		68,935	86,179
Fundraising costs		-	-
Consultants expenses		(1,511)	(947)
Bank charges		(1,583)	(1,927)
Insurance		(2,798)	(2,798)
Other expenses	3(c)	(85)	(285)
Total expenses		(5,978)	(5,956)
Net surplus before payments to	beneficiaries	62,957	80,364
Funds provided to beneficiaries		(74,567)	(66,875)
Net surplus / (deficiency) for the	e year	(11,609)	13,348

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.



1

Statement of changes in funds For the year ended 30 June 2022

		Accumulated funds \$	Total funds \$
Opening balance 1 July 2020 Net deficiency for the year Closing balance 30 June 2021	c)	342,312 13,348 355,660	342,312 13,348 355,660
Opening balance 1 July 2021 Net deficiency for the year Closing balance 30 June 2022		355,660 (11,609) 344,051	355,660 (11,609) 344,051

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.



Statement of financial position As at 30 June 2022

	Note	2022 \$	2021 \$
Assets	1,000	•	Ψ
Cash and cash equivalents	3(a)	221,688	229,109
Total current assets	-	221,688	229,109
Total non-current assets	3(c) _	122,363	126,551
Total assets	_	344, 051	355, 660
Liabilities			
Total current liabilities	_	- -	-
Total non-current liabilities	_	<u> </u>	<u>-</u>
Total liabilities	_	<u> </u>	
Net assets	_	344, 051	355, 660
Funds			
Accumulated funds	_	344, 051	355, 660
Total funds	_	344, 051	355, 660

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.



Statement of cash flows For the year ended 30 June 2022

	2022		2021
	Note	\$	\$
Cash flows from operating activities			
Cash receipts from donations and fundraising		68,929	86,167
Cash payments to beneficiaries		(74,567)	(66,875)
Cash payments to suppliers	3(c)	(5,978)	(5,956)
Interest received		6	80
Net cash from operating activities	3(b)	(11,609)	13,345
Cash flows from investing activities			
Transfer to term deposits		106,746	(129,000)
Net cash from investing activities		106,746	(129,000)
Cash flows from financing activities			
Net cash from financing activities			_
Net increase in cash and cash equivalents		(11,609)	13,348
Cash and cash equivalents at beginning of the year	3(a)	355, 660	355, 660
Cash and cash equivalents at the end of the year	3(a)	344, 051	<u>355, 660</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 2022

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 2022

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.



Notes to the financial statements For the year ended 30 June 2022

	2022 \$	2021 \$
3. Notes to the statement of cash flows		
(a) Cash and cash equivalents		
St George Bank Relief Fund 1 St George Bank Relief Fund 2 Westpac Community Solutions On Bank of South Australia Term Deposit	178,909 35,242 7,537 122,363 344,051	105,630 15,062 4,859 229,109 355,660
(b) Reconciliation of cash flows from operating activities		
Surplus / (deficiency) for the year Change in assets and liabilities Net cash from operating activities	(11,609)	13,348

(c) Restatement of Expenses

Westpac Community Solutions On Bank account was established in April 2021. There was an office expense of \$141 for Registry of Postal Address wasn't included in 2021 financial statement.

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.



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

,

