



# ANNUAL REPORT

LOTUS OUTREACH AUSTRALIA

2025

# Contents

Girls are not only  
enduring crises; they  
are leading solutions.  
UNICEF International Day of the  
Girl Child 2025

2 - President's report

3 - An Overview of LOA

5 - ACFID Accreditation

6 - Monitoring Report

8 - Website Upgrade

9 - Spotlight - Rice Support

10 - Case Study - Roza

11 - Fundraising

13 - Our Team

16 - LOA Partners

17 - Contact Details

18 - Financial Report



# President's Report

This year has been one of reflection, challenge and important progress for Lotus Outreach Australia. It has reminded us that our work exists within a complex and changing world, and that our responsibility is not only to deliver programs, but to do so with integrity, care and a long-term commitment to the communities we serve.

One of the most significant achievements of the year was Lotus Outreach Australia's successful accreditation with the Australian Council for International Development (ACFID). This was a demanding and thorough process that required close scrutiny of our governance, safeguarding, financial management and accountability systems. I want to acknowledge the considerable effort of our Board in guiding this work. Achieving ACFID accreditation affirms that we meet the highest standards expected of Australian development organisations and provides a strong foundation for the future growth of our work.



Our monitoring trip to Cambodia this year provided valuable insight into the day-to-day realities of our programs and the dedication of our local staff and partners. Seeing the impact of our work firsthand reinforces the importance of strong relationships, consistent oversight and listening carefully to those closest to the communities we support. These visits remain a vital part of ensuring our programs are responsive, effective and grounded in local context.

At the same time, ongoing fighting along the Cambodia–Thailand border has been a source of deep concern. While Lotus Outreach Australia does not engage in political commentary, we are acutely aware of the uncertainty and stress that instability brings. Our thoughts are with our Cambodian staff, partners and beneficiaries, who may be directly or indirectly affected. We remain committed to supporting them with sensitivity, flexibility and care during this period.

This year also brought significant news with the announcement that Lotus Outreach International will be winding down its operations at the end of 2026. We acknowledge with deep respect the extraordinary legacy of Lotus Outreach International and the vision and leadership of Dzongsar Khyentse Rinpoche, whose compassion and insight gave rise to this work. We are profoundly grateful for the guidance and support that has helped shape Lotus Outreach Australia over many years.

As Lotus Outreach Australia looks ahead, this transition brings both responsibility and opportunity. We are committed to continuing and strengthening our programs in Cambodia, supporting our partners, and honouring the trust of our donors and supporters. Throughout this period of change, our purpose remains unchanged: to work with care, accountability and respect to improve the lives of women and children living in poverty. I thank our supporters for standing with us as we move forward together.



Charlie Cristi



# 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 girls 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.

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 in Phnom Penh.



GATE Phnom Penh 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.



GATE Phnom Penh provides

- 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 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



Lotus Outreach Australia is a successful, effective organisation with strong governance and proven programs.

It is a registered charity with the Australian Charities and Not for Profits Commission (ACNC) and is incorporated as a Registered Charity with NSW Department of Fair Trading since 2004.

LOA is accredited with the Australian Council for International Development (ACFID) and is a signatory to the ACFID Code of Conduct.

It has a fundraising authority with NSW Office of Liquor, Gaming and Racing.

LOA is an affiliate of eight Lotus Outreach organisations globally, originally founded by teacher and film-maker Khyentse Norbu Rinpoche. Our programs are managed in collaboration with local Cambodian NGOs and funded entirely by LOA.

LOA has charity tax concessions with the Australian Tax Office.

Tax deductibility for donors is recognised through our OAGD DGR 1 status conferred by the Department of Foreign Affairs and the Australian Tax office.



# ACFID Accreditation: A Milestone for Accountability and Quality

This year marked a significant milestone for Lotus Outreach Australia with the achievement of ACFID accreditation. The Australian Council for International Development (ACFID) is the peak body for Australian non-government organisations (NGOs) involved in international development and humanitarian action. Accreditation through ACFID is a rigorous and comprehensive process, and one that we are proud to have completed. It reflects the strength of our governance, systems and ethical commitments, and affirms our place as an effective organisation within Australia's international development sector.

The accreditation process requires a thorough review of our governance, financial management, safeguarding, risk management, transparency and accountability practices. For our Board and volunteers, this represents a substantial investment of time and effort, involving careful reflection, documentation and the strengthening of existing policies and procedures. While demanding, the process is a valuable opportunity to take stock of our work and ensure that our systems are robust, consistent and aligned with best practice.

## **a powerful affirmation of the values, systems and standards that underpin our organisation**

Achieving ACFID accreditation serves as an important reminder of the integrity and quality of Lotus Outreach Australia. It reinforces our commitment to ethical decision-making, strong oversight and responsible stewardship of the resources entrusted to us by our supporters. Importantly, it confirms that we meet the high standards expected of Australian organisations working in international development.

ACFID accreditation also has lasting significance for our future. As a signatory to the ACFID Code of Conduct, we are committed to ongoing improvement across all aspects of our work, including governance, child safeguarding, participation, equity and accountability. The Code provides a clear framework to guide reflection, learning and continuous strengthening of our practice.

We extend our sincere thanks to our Board for their leadership and dedication throughout this process. Achieving ACFID accreditation is a collective achievement that strengthens our foundations and supports our ability to deliver ethical, accountable and impactful work for the women and children we serve.



AUSTRALIAN  
COUNCIL  
FOR  
INTERNATIONAL  
DEVELOPMENT



# Monitoring report

In July 2025, Charlie Cristi, President of Lotus Outreach Australia, visited Phnom Penh to monitor programs firsthand and meet with our local partners – Lotus Outreach Cambodia (LOCAM), the Cambodian Women's Crisis Center (CWCC), school leaders, students, and families. The visit provided a valuable opportunity to see the impact of our work in person, hear directly from the girls and their communities, and discuss the next phase of program development with our Cambodian partners.



Across four partner schools, our program continues to demonstrate remarkable impact in keeping girls in school, improving academic outcomes, and building pathways beyond school.

## Monitoring and Feedback

Meetings were held with CWCC, LOCAM, LEWG members, students and families.

Across all groups, the GATE PP program was consistently praised for:

- Reducing dropout rates or the need to repeat grades.
- Improving academic results through access to extra out of class tuition.
- Enhancing resilience, wellbeing and confidence, with girls demonstrating pride in their achievements.

Families identified rice support as having a very significant impact, reducing economic stress on the household and enabling better nutrition and focus at school. Extra out of school tuition support was also reported as critical, with many girls improving their class rankings dramatically.



# Monitoring report cont...

## Community Context

Economic hardship remains high across our school communities, especially where factory closures and urban development have displaced low-income families. Debt levels among families continue to rise, and the gap between poor and wealthy households is widening.



## Program Developments

Following earlier challenges with dropout and exam failure, academic screening was introduced to the selection process. This has lifted results and commitment levels, but also highlighted the need to ensure that the most vulnerable girls are not excluded. CWCC and LOCAM are constantly refining the recruitment process to make it more holistic, and exploring how to provide earlier interventions to those girls most at risk of dropping out of school.

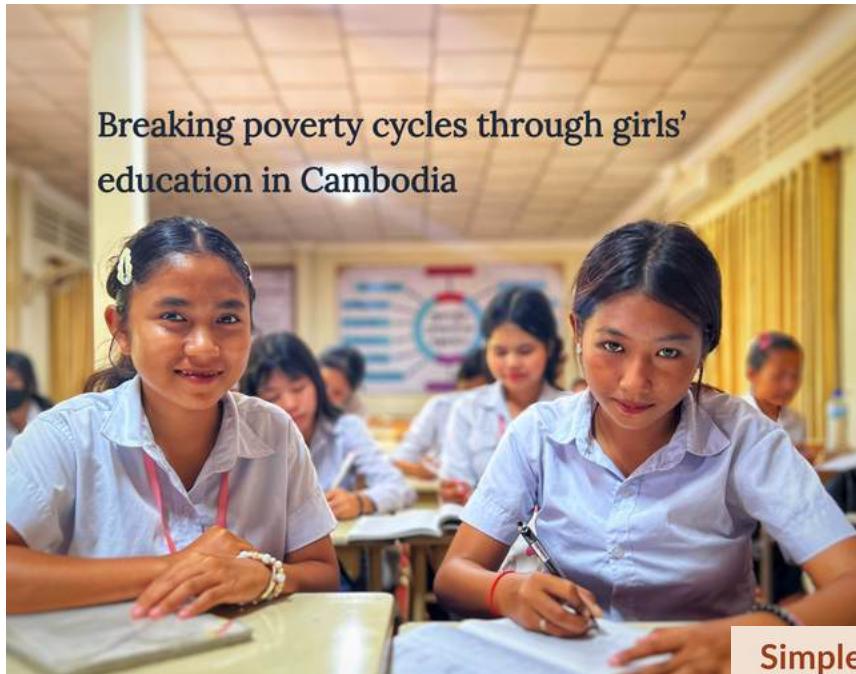
## Looking Ahead

LOCAM and CWCC continue to provide excellent on-the-ground leadership, pastoral care, and life-skills training for our students.

The continued dedication of our partners and supporters ensures that GATE PP remains a powerful and life-changing program – giving girls not only access to education, but the confidence and opportunity to shape brighter futures for themselves and their families.



# A Fresh New Look - Our Website Relaunch



In November 2025, we proudly launched our new Lotus Outreach Australia website — a vibrant, modern refresh that reflects our ongoing commitment to transparency, impact, and connection. The redesign makes it easier than ever to explore our programs, learn about the lives being changed in Cambodia, and see exactly how donor support makes a difference.

This project was a true team effort of generosity and skill. Our dedicated LOA Board members volunteered their time and expertise to create the new site, with special thanks to Emrys, our behind-the-scenes technical expert, who donated countless hours of professional support.

## Simple. Proven. Life-Changing.

Our program gives girls the essential support they need to stay safe, healthy, and in school. Scholarships, bikes, rice, and mentoring remove barriers so they can thrive and pursue their education.



### We work with girls

Providing scholarships, school materials, and ongoing mentoring to keep girls safe, supported, and in school



### We work with families

Partnering with parents and caregivers to value girls' education and ensure their daughters stay in school and out of harm



### We work with communities

Collaborating with local schools and organisations to deliver culturally responsive, lasting change for girls

Hundreds of Lotus Outreach Australia scholars have graduated to university and meaningful careers—young women giving back to their families and communities, and proving the value of educating girls.



We're especially proud that the website was developed entirely through volunteer effort, ensuring that every dollar our supporters have donated continues to go where it's needed most — directly to our programs in Cambodia.

At 14, Sreyrath almost left school to work in a garment factory because her family couldn't afford materials and tuition. With an LOA scholarship and bike, she stayed in school, is about to graduate high school, and has been accepted into our CATALYST program to study English at university. She dreams of teaching children and giving back to her community.



# Spotlight - Rice Support

For many of our students, hunger is one of the biggest barriers to learning. When families struggle to afford even basic food, girls often miss school when they are forced to take on jobs to help earn income. Or they are simply too hungry, and lack the energy to focus in class. Through our rice support program, families receive regular supplies of rice - a simple, essential gift that makes an enormous difference. With this support:

- Girls don't go to school hungry, improving focus, attendance, and wellbeing.
- Families feel relief from daily financial pressure, reducing stress and debt.
- Parents can redirect limited funds toward vegetables, protein, and tuition.
- Dignity is restored, as families can provide for their children without shame.



This program, generously funded by Buddhist Global Relief and distributed through LOCAM, reaches hundreds of families every year. What seems like a basic staple is, in reality, a foundation for education — giving girls the strength, stability, and confidence to stay in school and succeed.



# A Case Study - Roza\*

\*name changed to protect her privacy

At just 16 years old, Roza already carries responsibilities far beyond her years. She lives on the outskirts of Phnom Penh in a small, fragile home she shares with her mother, grandmother, uncle and four-year-old cousin. Like many families in Cambodia, their household depends on precarious work and limited resources, and each day brings uncertainty.

Roza's mother works in a garment factory, where income can be unreliable and conditions demanding. During periods when there was little or no work, Roza remembers sitting in her classroom unable to concentrate, distracted by hunger and worry for her family. For a long time, she did not believe she could imagine a future beyond survival. That changed when Roza received a GATE scholarship, along with family rice support. For the first time, the pressure eased. Regular meals meant she could focus at school, and the assurance of support allowed her to think beyond the immediate challenges of daily life. With this stability, Roza began to believe that education could open new possibilities.

Roza now studies diligently and is determined to complete her schooling. She dreams of creating a small fashion business from home after graduation, designing and sewing clothing that reflects her creativity and skill. Her ambition is not only for herself, but for her family — she hopes to provide her mother with sewing work at home, offering a safer and more flexible alternative to factory labour.

Roza's story is one of quiet determination and emerging confidence. It reflects the profound impact that education, basic support and opportunity can have on a young person's life. Girls like Roza remind us why Lotus Outreach Australia's work matters: because when girls are supported to learn and to dream, they build safer, more dignified futures for themselves and those they love.



# Fundraising



In 2025, we were once again inspired by the extraordinary commitment of Cael, who ran the City2Surf in support of Lotus Outreach Australia for the second year in a row. Cael's dedication, energy and determination exemplify the spirit of community that underpins our work, and we are deeply grateful for his continued support.

Through his fundraising efforts, Cael raised an incredible \$35,153, mobilising friends, family and colleagues around a shared belief in the importance of education and opportunity for women and girls. This impact was amplified even further when the Macquarie Group Foundation generously matched the funds raised, effectively doubling the contribution and extending its reach.

The result is meaningful, tangible support for our programs in Cambodia, and a powerful reminder of what can be achieved when individual effort is matched by collective generosity. We thank Cael and the Macquarie Group Foundation for their outstanding commitment to Lotus Outreach Australia and the communities we serve.



# Fundraising

## Clothes swap

One of our generous supporters, Andrea, held a clothes swap amongst her friends and colleagues again this year, where she collected donations for Lotus Outreach Australia. Andrea raised over \$500, which will provide a girl everything she needs to stay in school and safe for a whole year. Local fundraisers like this also help to raise awareness of LOA's programs and work.



## Public Teachings

Dzongsar Khyentse Rinpoche did a day long teaching at the iconic Enmore Theatre in Sydney in March. The LOA board and some of our local supporters set up a stall in the foyer, raising both awareness and over \$600 in cash donations on the day!

## Monthly sponsors and regular donors

Our monthly sponsors and regular donors are at the heart of what we do. Their steady commitment means we can plan ahead and commit to ongoing programs, supporting staff, and scholarships. It gives continuity and confidence to the girls and families we work with. Our donors help to shape the kind of effective organisation we can be: consistent, thoughtful, and here for the long term. We are deeply grateful for those who choose to support us.



# Our Team



## Charlie Cristi - President

Charlie is an artist, educator, and advocate with a deep commitment to inclusive education and child protection. She went to Cambodia in 2010 as an AUSAID volunteer and spent many years in Phnom Penh, teaching Art and Design at an international school and volunteering with Lotus Outreach Australia (LOA) and Lotus Outreach Cambodia. She later spent three years in Bhutan working with the Ministry of Education on inclusive education. Now based in New Zealand, Charlie coordinates support for students with additional needs and trauma in public schools. She holds a Master's in Special Education and a Graduate Certificate in Trauma-Aware Education. Charlie serves on two school boards and plays a key role at LOA as Communications Director and PSEAH (Preventing Sexual Exploitation, Abuse and Harassment) Officer. A mother of two, she brings creativity, compassion, and a strong sense of purpose to her work.



## 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 Universities of Auckland and 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. She also serves on LOA's Relief Fund Committee.



## Madeleine Lawler - Secretary

Madeleine brings her tertiary education background and professional consulting experience to the role with Lotus Outreach Australia. She has a diverse management background in non-profits, government and private sector entities and is proud to support LOA with its powerful program elevating and protecting girls in Cambodia. Maddie also serves as child protection officer and complaints officer.



# Our Team



## **Lara Moor - Donor Manager, Communications**

Lara Moor is a designer, researcher and strategist. Originally trained in neuroscience, she has worked in healthcare venture capitalism and investment, created strategies across public hospital groups and now works to help companies understand people and help shape the future. Having experienced the privilege of a good education in Australia, she is passionate about the effects this can have on vulnerable girls' lives and those of their communities.



## **Aniko Papp - Governance Officer**

Aniko graduated from UTS with a degree in law and has been practising as a solicitor for over 30 years. She joined 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, and child protection. Prior to that, Aniko was in private practise in NSW and has experience in almost every aspect of the law.

Aniko has wide experience on boards of organisations supporting women both in Australia and overseas. Aniko was a fundraiser, treasurer and social media person for the Lismore Greens for over 5 years. Aniko is passionate about empowering girls and women through support and education. She also serves on LOA's Relief Fund Committee.



## **Charles Berry - Treasurer**

Charles Berry was born in Asia and has lived in several Asian countries. He is big brother to an adopted Cambodian sister. He is now proudly Australian.

As a young adult he recognises the excellent support and education his sister had growing up here. He now helps LOA to support the welfare of young girls and women in Cambodia. Charles is pursuing a career in finance. He also serves on LOA's Relief Fund Committee.



# Our Team



## **Anna Harper - Board Member**

Anna Harper is the founder of The Tall Journey, guiding individuals, groups and organisations in the Asia Pacific region. Anna is a certified Narrative Coach, experienced executive coach, facilitator and mentor. She has a B.Fine Arts, M.Arts in Chaos, Complexity and Creativity, and M.Applied Science and additionally is a certified Yoga teacher. 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 as well as two boards focused on Health and Wellbeing. She also serves as LOA's Conflict of Interest and Complaints officer.



## **Genevieve Waltcher - Partnership manager**

Genevieve is a writer, educator, and advocate. She holds a BA in English and Film from Barnard College, Columbia University, an MFA in Theatre from Sarah Lawrence College, and an MA in Scriptwriting from Auckland University of Technology. Based between California and New Zealand, she is a creative practice doctoral candidate at the University of Auckland, where her research explores contemplative practice and contemporary playwriting. Genevieve served for eight years as Director of Development at Lotus Outreach International and joined the Board of Lotus Outreach Australia in 2025. She is honoured to support partnerships and fundraising initiatives that sustain LOA and Lotus Outreach Cambodia's work—ensuring girls and young women can pursue their dreams, education, and empowerment.



## **Raksmey Var and Pisey Chea - Lotus Outreach 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.

Pisey is a Lotus Outreach GATE Program graduate who has volunteered in many capacities, including with CWCC, which gave her experience working with youth, villagers and local authorities before joining the LOCAM office in 2017.



# LOA Partners



## **Lotus Outreach Cambodia (LOCAM)**

LOCAM, an NGO registered with the Cambodian Government's Ministry of Interior, is our head office in Phnom Penh, delivering the CATALYST program as well as essential rice support and bicycle initiatives. They also serve as our on-the-ground liaison, overseeing project implementation, coordinating with local partners, and managing ongoing monitoring and reporting.



## **Cambodian Women's Crisis Centre (CWCC)**

CWCC, also an NGO registered with the Cambodian Government's Ministry of Interior, is our local In-Country implementing partner. CWCC administer the GATE program and work with Local Education Working Groups, LEWGs to identify girls most at risk in our target communities, offer them scholarships and help to keep them in school.

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Helping Women Help Themselves



## **Lotus Outreach International (LOI)**

LOA has been 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.

**lotus outreach**  
INTERNATIONAL



**LOTUS OUTREACH AUSTRALIA**  
ANNUAL REPORT 2025

# Contact Details

Australian Business Number: 133 588 760 11

ADDRESS:

3/16 Wonderland Ave, NSW 2026

ON THE WEB:

[www.lotusoutreachaustralia.org.au](http://www.lotusoutreachaustralia.org.au)

BY EMAIL:

[info@lotusoutreachaustralia.org.au](mailto:info@lotusoutreachaustralia.org.au)

DONATIONS:

[treasurer@lotusoutreachaustralia.org.au](mailto:treasurer@lotusoutreachaustralia.org.au)

Facebook:

[www.facebook.com/LotusOutreachAustralia](https://www.facebook.com/LotusOutreachAustralia)

Instagram:

[www.instagram.com/lotusoutreachaustralia/](https://www.instagram.com/lotusoutreachaustralia/)



# Financial Report

Lotus Outreach Australia Incorporated ABN 13 358 876 011

Annual Financial Report  
30 June 2025



Thank you!



LOTUS OUTREACH AUSTRALIA  
ANNUAL REPORT 2025

**LOTUS OUTREACH AUSTRALIA INC**

**ABN: 13358876011**

**LOTUS OUTREACH AUSTRALIA INC**

**FINANCIAL REPORT**

**FOR THE FINANCIAL YEAR ENDED**

**30 JUNE 2025**

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**Board' Report**

The Board Members are pleased to present their report on the results of Lotus Outreach Australia Inc for the 12 month period ended 30 June 2025.

**Board Members:**

The Board Members in office during the full 12 month period (unless otherwise stated) were:

<i>Aniko Papp</i>	– Board Member
<i>Anna Harper</i>	– Board Member
<i>Charles Berry</i>	– Treasurer
<i>Lara Moor</i>	– Board Member
<i>Madeleine Lawler</i>	– Company Secretary
<i>Maria Berry</i>	– Board Member
<i>Genevieve Waltcher</i>	– Board Member
<i>Jane Lyttleton</i>	– Vice-President
<i>Charlie Cristi</i>	– President

**Directors**

The names and details of the Company's directors in office during the financial year until the date of this report are as follows. Directors were in office for this entire period unless otherwise stated.

**STATEMENT OF COMPREHENSIVE INCOME**  
**YEAR ENDED 30 JUNE 2025**

	Notes	2025 \$	2024 \$
<b>Revenue from Donations</b>	4 (a)	79,937	53,222
<b>Interest Income</b>	4(d)	13,312	14,039
<b>Operating Expenses</b>	4 (c)	91,872	(89,588)
<b>Net Surplus/(Deficit) before Income Tax Expense</b>		1,376	(22,327)
<b>Tax Expense</b>		-	-
<b>Net Surplus/(Deficit) after Income Tax Expense</b>		1,376	(22,327)
<b>Other Comprehensive Income/(Deficit)</b>		-	-
<b>Total Comprehensive Income Including Net Surplus/(Deficit) After Income Tax Expense</b>		1,376	(22,327)

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2025**

	<b>Notes</b>	<b>2025</b>	<b>2024</b>
		\$	\$
<b>CURRENT ASSETS</b>			
Cash	6	263,922	62,546
Cash Equivalents	6	45,000	45,000
<b>TOTAL CURRENT ASSETS</b>		<b>308,922</b>	<b>107,546</b>
<b>NON-CURRENT ASSETS</b>			
Investments	7	-	200,000
<b>TOTAL NON-CURRENT ASSETS</b>		<b>-</b>	<b>200,000</b>
<b>TOTAL ASSETS</b>		<b>308,922</b>	<b>307,546</b>
<b>TOTAL LIABILITIES</b>			
<b>NET ASSETS</b>		<b>308,922</b>	<b>307.546</b>
<b>EQUITY</b>			
Current Year Earnings		1,376	(22,327)
Retained Earnings		307,546	329,873
<b>TOTAL EQUITY</b>		<b>308,922</b>	<b>307.546</b>

The accompanying notes are an integral part of these financial statements.

**CASH FLOW STATEMENT**  
**YEAR ENDED 30 JUNE 2025**

	<b>Notes</b>	<b>2025</b> \$	<b>2024</b> \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from operating activities		92,791	67,261
Payments to suppliers and employees		(91,415)	(89,911)
<b>NET CASH FLOWS FROM /(USED IN) OPERATING ACTIVITIES</b>	<b>6</b>	<b>1,376</b>	<b>(22,650)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds/ (Payments) for Investments		200,000	122,637
<b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b>		<b>200,000</b>	<b>(122,637)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>NET CASH FLOWS USED IN FINANCING ACTIVITIES</b>		-	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>201,376</b>	<b>(145,287)</b>
Add opening cash brought forward		62,546	207,832
<b>CLOSING CASH CARRIED FORWARD</b>	<b>6</b>	<b>263,922</b>	<b>62,546</b>

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	Contributions	Fair Value Reserve	Retained Surplus	Total Equity
		\$	\$	\$	\$
<b>As at 30 June 2023</b>				329,873	329,873
Surplus/ (deficit) for the Year				(22,327)	(22,327)
Equity Contribution				-	-
<b>As at 30 June 2024</b>				307,546	307,546
Surplus/ (deficit) for the Year				1,376	1,376
Equity Contribution				-	-
<b>As at 30 June 2025</b>				308,922	308,922

The accompanying notes are an integral part of these financial statements.

## **1. CORPORATE INFORMATION**

The financial report of Lotus Outreach Australia Inc for the year ended 30 June 2025 was authorised for issue in accordance with a resolution of the Directors on 9 November 2025.

This financial report reflects the financial performance and financial position of Lotus Outreach Australia Inc. All amounts within the financial statements are presented in Australian dollars.

Lotus Outreach Australia Inc is a not for profit Company limited by guarantee incorporated and domiciled in Australia. The nature of the operations and principal activities of the Company are described in the Directors' Report.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **(a) Basis of Preparation**

The financial report is a general-purpose financial report, which has been prepared in accordance with the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and Australian Accounting Standards – Simplified Disclosures. The financial report has also been prepared on a historical cost basis except for financial assets at fair value through profit and loss which are carried at fair value.

The financial report is presented in Australian dollars and all values are rounded to the nearest one dollar.

### **(b) Statement of compliance**

The financial report complies with Australian Accounting Standards.

#### **(i) Accounting standards and Interpretations issued and applied by the Company**

All accounting standards and interpretations that were effective for the first time during the year ended 30 June 2025 have been adopted. These did not have a material impact on the financial report.

#### **(ii) Accounting Standards and Interpretations issued but not yet effective.**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective and have not been adopted, unless otherwise stated, by the Company for the year ended 30 June 2025. These are not expected to have a material impact on the financial report on initial application.

**(c) Foreign currency translation**

*(i) Functional and presentation currency*

Both the functional and presentation currency of Lotus Outreach Australia Inc is Australian dollars (\$).

*(ii) Transactions & balances*

All transactions are in Australian dollars, and as such there are no foreign exchange differences.

**(d) Cash and cash equivalents**

Cash includes cash on hand and in banks and term deposits at call, which are readily convertible to cash on hand and which are used in the cash management function on a day-to-day basis.

For the purposes of the Cash Flow Statement, cash and cash equivalents consists of cash and cash equivalents as defined above.

**(e) Revenue**

*Revenue from contracts with customers*

Revenue is recognised at an amount that reflects the consideration to which the company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the company: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

*Sale of Goods*

Revenue from sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of the delivery.

*Rendering of Services*

Revenue from services provided by the Company is recognised over time as the services are rendered.

*Fundraising, donations, and Bequests*

Revenue from fundraising, including donations and bequests, is recognised when received or receivable.

*Interest*

Interest income is recognised as interest accrues using the effective interest method. The effective interest method uses the effective interest rate which is the rate that exactly discounts the estimated future cash receipts over the expected life of the financial asset.

*Sponsorships*

Sponsorship is recognised over the period of the sponsorship agreement as the company meets its performance obligation that entitles them the right to the sponsorship donation.

*Grants*

Revenue from government grants received under enforceable agreements, where there are sufficiently specific performance obligations imposed, is deferred until the obligations are satisfied. If the performance obligations are not sufficiently specific, revenue will be recognised upon receipt.

Capital grants are recognised as income when (or as) it satisfies its obligations under the transfer. Capital grants are type of grants where the company receives a financial asset to acquire or construct a non-financial asset to identified specifications; retains control of the non-financial asset (i.e. for its own use); and the transaction is enforceable. Where there are ongoing specific service obligations attached to the capital grant, revenue is recognised as the specific service obligations are satisfied.

*Other revenue*

Other revenue is recognised when it is received or when the right to receive payment is established. In kind revenue is recognised when the services are received. All revenue is stated net of the amount of goods and services tax (GST).

**(f) Income Taxes**

Lotus Outreach Australia is exempt from Income Tax pursuant to section 50-5 of the Income Tax Assessment Act (1997).

***Goods and Services Tax (GST)***

Revenues, expenses, assets and liabilities are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position. Cash flows are presented on a gross basis. The GST component of cash flows arising from investing or financing activities which are recoverable from, or payable to, the taxation authority is classified as part of operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the taxation authority.

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES & ASSUMPTIONS**

Estimates and judgements relating to current and likely future operational activities are necessarily made from time to time. They are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the entity and that are believed, at the time, to be reasonable based on the most current set of circumstances available to management. The resulting accounting estimates will, by definition, seldom equal the related actual results.

**(i) Significant Accounting Judgements**

None during the period.

#### 4. REVENUE AND EXPENSES

##### (a) Revenue

Gross donations received	79,937	53,222
<b>Revenue from continued operations</b>	<b>79,937</b>	<b>53,222</b>

##### (b) Other Income

Interest Received	13,312	14,039
<b>Other Income</b>	<b>13,312</b>	<b>14,039</b>

##### Total Income

<b>Total Income</b>	<b>93,248</b>	<b>67,261</b>
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##### c) Expenses

Donations Paid	87,786	86,037
Consulting and Accounting	10	761
Bank Fees	1,821	1,903
General Expenses	610	210
Legal Expenses	380	-
<b>Total Expenses</b>	<b>91,872</b>	<b>89,588</b>

#### 5. INCOME TAX

As explained in Note 2(l) of the Summary of Significant Accounting Policies, Lotus Outreach Australia Inc has been endorsed by the Commissioner of Taxation as an income tax exempt charity pursuant to Section 50- B of the *Income Tax Assessment Act (1997)*. Accordingly, no income tax has been provided for in these financial statements.

	2025	2024
	\$	\$
Cash at bank	263,922	62,546
Cash equivalents (Term Deposits less than 90 days)	45,000	45,000
<b>Total cash</b>	<b>308,922</b>	<b>107,546</b>

#### 7. TERM DEPOSIT INVESTMENTS

Term Deposits (Greater than 90 days)	-	200,000
	<b>3,050</b>	<b>3,428</b>

## **8. KEY MANAGEMENT PERSONNEL**

### **Compensation of Key Management Personnel**

Key Management Personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the organisation. There were no KMPs in addition to the directors disclosed in the directors report.

Key Management Personnel compensation during the year ended 30 June 2025 was:

	<b>2025</b> \$	<b>2024</b> \$
Short Term	-	-
Post Employment	-	-
Termination Benefits	-	-
<b>Total</b>	-	-

### **Directors' Remuneration**

No director received any remuneration for the year (2024: \$Nil) in relation to services as a director of Lotus Outreach Australia Inc.

## **9. EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE**

There have been no other matters or circumstances which have arisen subsequent to the reporting date, which would have significantly affected, or may significantly affect, the above dealings of the Company.

## **10 . AUDITOR'S REMUNERATION**

Amounts received or due and receivable for the audit of the financial report:

	<b>2025</b> \$	<b>2024</b> \$
Audit of the financial report – BSP Advisory	440	-
<b>Total</b>	<b>440</b>	-

## DECLARATION BY MEMBERS OF THE BOARD

In accordance with a resolution of the members of the Board, I state that:

(1) In the opinion of the Directors:

- (a) the financial statements and notes of Lotus Outreach Australia Inc for the financial year ended 30 June 2025 are in accordance with the Australian Charities and Not-for-Profits Commission Act 2012, including:
  - i. giving a true and fair view of the Company's financial position as at 30 June 2025 and of its performance for the year ended on that date; and
  - ii. complying with Accounting Standards – Simplified Disclosures (including the Australian Accounting Interpretations) and the Australian Charities and Not-for-Profits Commission Regulation 2013.
- (b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

On behalf of the Board



*Charlie Cristi*  
**President**

Date: 09 November 2025