

REGISTERED COMPANY NUMBER: 05368531 (England and Wales)
REGISTERED CHARITY NUMBER: 1108855

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025
FOR
LOTUS FAMILIES
(A COMPANY LIMITED BY GUARANTEE)

Woodgate Accounting Services Limited
Chartered Certified Accountants
Unit 43, Newhaven Enterprise Centre
Newhaven
East Sussex
BN9 9BA

LOTUS FAMILIES

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FOR THE YEAR ENDED 31ST MARCH 2025

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LOTUS FAMILIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the charity's Memorandum and Articles, the Companies Act 2006 and the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

CHAIR'S OVERVIEW 2024/25

I am pleased to present the Lotus Families Annual Report and Financial Statements for 2024/25.

To reflect our wider spectrum of service delivery and our specialist expertise in domestic and familial abuse, the board took the decision to step away from the Home-Start UK federation and operate under our own identity. From 1 April 2024, we became **Lotus**, named after our longest-standing service. We are grateful to Home-Start UK for their support during this smooth and collaborative transition.

This has been a year of both continued success and significant development for the charity. Our **Domestic Abuse Recovery** and **Child-to-Parent Violence (CAPVA)** programmes have once again delivered excellent outcomes. Demand for our recovery programme remains exceptionally high, with a waiting list for groups stretching to three years. In response, we secured funding to provide **triage support** to clients awaiting a place on both the recovery and CAPVA programmes. This has enabled us to carry out risk assessments and develop tailored safety and support plans, ensuring no family is left without guidance during this waiting period. We anticipate working through the current waiting list within the next 12 months (to March 2026), and from 1 April 2025, we will aim to offer every referred client a safety and support plan from the outset.

This year also saw some internal changes, as two members of staff took maternity leave. To ensure continuity, we engaged a qualified **independent social worker** to support staff supervision and management during this time. Despite the temporary reduction in capacity, the team remained resilient and effective. We were particularly proud to **retain our SafeLives Leading Lights accreditation** following reinspection in September 2024 - an important external endorsement of the safety, quality, and impact of our domestic abuse services.

Our peer-led **Lotus Blossom** programme continues to grow. This year, we trained three new facilitators, bringing our total to seven. Together, they delivered five peer support groups, reaching 42 clients. We were also proud to launch our first **paid Trainee IDVA** post, and to recruit **Amy**, one of our trained peer facilitators, into the role, demonstrating our commitment to progression and leadership within the survivor community.

At our AGM in January, we said farewell to long-standing trustee **Mark Brewer**. We thank him warmly for his dedication and service.

Led by CEO **Kate** and supported by our skilled and committed team and board of trustees, we remain focused on delivering high-quality, trauma-informed services that empower women and families to live safer, more secure lives. We are deeply grateful to our funders for their continued support, which makes this vital work possible.

Jayne Rice-Oxley
Chair of the Board of Trustees

FINANCIAL REVIEW

For the year under review, total income was **£268,516** and total expenditure was **£275,188**, resulting in a **net deficit of £6,672**. This reduced total reserves to **£136,524** at year end, comprising:

- **Unrestricted reserves:** £131,052 (including £94,549 designated reserves)
- **Restricted reserves:** £35,472

At 1 April 2024, we entered the year with a planned deficit budget of **£42,000** (compared to **£70,000** the year before). By the beginning of 2025-26 the planned deficit had been reduced to **£30,000**. Our track record of completely, or almost, breaking even by year-end gives us confidence. However, we remain alert to the challenging financial climate: the number of independent grant providers is reducing, inflation remains high, and expenditure may need to flex in response.

LOTUS FAMILIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

In recognition that some of our current contracts are no longer full cost recovery due to inflationary pressures, trustees took the proactive decision not to replace a staff member who left in Q4. This ensured we did not take on unfunded costs and demonstrates our commitment to safeguarding the charity's financial stability. Importantly, this decision was balanced with a strong focus on staff wellbeing: workloads were monitored closely, and additional support was provided by our services manager to protect the resilience and safety of both staff and services.

Expenditure in 2024-25 was once again closely aligned to the budget projection agreed at the start of the year, reflecting careful financial planning and control. Trustees and the CEO remain committed to actively managing both income and costs, with the aim of breaking even by year-end.

The trustees continue to monitor reserves carefully. Our reserves policy is reviewed annually to ensure it remains proportionate to the size and scale of the charity. We aim to hold free reserves equivalent to **three to six months of operating costs**, providing resilience against income fluctuations and unexpected demands. At year-end, unrestricted reserves of £131,052 sat within this target range, including designated reserves to support organisational sustainability and mitigate financial risk.

We continue to take a **digital-first approach** wherever possible, reducing travel and premises costs, improving accessibility for clients across East Sussex and Brighton & Hove, and supporting sustainability. As a small charity delivering specialist, high-risk work, our overheads are naturally higher than some larger organisations. We aim to keep these at around **30% of total expenditure**, a level that supports safe practice, strong governance, and robust infrastructure, while ensuring most funds go directly to front-line delivery.

Our financial management is underpinned by strong internal controls, including dual authorisation on payments, oversight from an independent accountant, and regular monitoring by the CEO and Board of Trustees. These safeguards ensure transparency, accountability, and prudent use of charitable funds.

Looking ahead, we remain focused on diversifying our income streams, pursuing multi-year funding opportunities, and strengthening partnerships to ensure that Lotus Families remains resilient and able to meet growing demand.

OBJECTIVES AND ACTIVITIES

Lotus Families is a small, women-centred charity based in East Sussex, dedicated to preventing violence against women and girls (VAWG) and supporting long-term recovery from trauma. Since 1996, we have provided specialist services for women with children living across East Sussex and Brighton & Hove, grounded in the six core principles of trauma-informed care. Many of our team members bring lived experience, ensuring a deep understanding of the challenges our clients face.

Our services are designed to foster emotional and physical safety, with predictable, structured, and non-judgemental support tailored to each client. We focus on building trust, offering transparent communication and consistent relationships to help survivors re-establish stability.

We currently deliver three key services:

1. Domestic Abuse Recovery Programme

This core service supports women who are rebuilding their lives after domestic abuse. We use a person-centred, trauma-informed model to help clients recover their sense of agency, safety, and self-worth.

Key components include:

- **One-to-one and group-based IDVA-led support**, providing space to process trauma, build resilience, and develop strategies for safety and independence.
- **Safety and recovery planning**, co-produced with the client to reduce short- and long-term risk.
- **Parenting support**, helping women understand how trauma may affect parenting and interrupting intergenerational cycles of abuse.

All services are delivered with transparency and collaboration, ensuring each woman's voice is heard and respected in shaping their support.

2. Child-to-Parent Violence (CPV) Support Programme

This programme supports parents and carers experiencing violence or abuse from their children, many of whom are also survivors of domestic abuse themselves. A trauma-informed lens allows us to see CPV not as isolated behaviour, but as part of a complex family dynamic shaped by adversity.

LOTUS FAMILIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

We support families with holistic, non-judgemental interventions grounded in empathy, cultural awareness, and mutual respect, recognising the intersection of trauma, poverty, disability, and other structural inequalities.

3. Peer-Led Recovery Support (Lotus Blossom)

Peer support is a cornerstone of our model. Our trained facilitators - former clients - deliver group-based recovery services for women starting their healing journey. These groups foster community, empowerment, and belonging, showing survivors that change is possible.

By enabling survivors to step into leadership roles, we reinforce choice, agency, and voice, essential pillars of long-term recovery and self-determination.

Lotus Families remains committed to being a learning organisation. Our staff receive ongoing training in trauma-informed practice, including specialist training in sexual violence and YPVA (Young Person's Violence Advisor) support.

Over the course of 2024-25, we employed 8 staff (2 on maternity leave), 5 subcontracted professionals, 7 trustees and 7 volunteers, some fulfilling multiple roles. Our operational culture continues to emphasise transparency, safety, and collaboration at every level, including within governance and staffing.

ACHIEVEMENTS AND PERFORMANCE

Throughout 2024-25, Lotus Families continued to deliver life-changing, trauma-informed services to women and families affected by domestic and familial abuse. Our approach is rooted in safety, both physical and psychological, and in fostering trusting, collaborative relationships that support recovery at each client's pace.

Key achievements include:

- **71 women** engaged with our Domestic Abuse Recovery Programme, indirectly reaching **81 children**, demonstrating the far-reaching impact of safe, empowering support on family systems.
- **30 parents and carers** accessed our Child-to-Parent Violence (CPV) programme, supporting **65 children** - a reflection of our commitment to responding to trauma within the whole family.
- **67 clients** received one-to-one IDVA support while attending group programmes, helping them remain safe, emotionally supported, and connected.
- **One trans and non-binary IDVA referral** was received, the service reflecting our commitment to inclusive, gender-aware support.
- We launched our first **paid Trainee IDVA role**, filled by Amy, a former client and peer support facilitator, embodying the power of peer-led empowerment and long-term recovery.
- Our peer-led Lotus Blossom programme grew to **seven trained facilitators**, who delivered **five support groups** and supported **42 women**, embedding the principle of survivor leadership and community connection.

We also completed **SafeLives Leading Lights reaccreditation in September 2024**, affirming the trustworthiness, quality, and safety of our services.

Client feedback continues to show strong outcomes:

- **97%** improved mental health and wellbeing
- **99%** improved social support and connection
- **95%** reduction in risk of harm
- **92%** reported a positive impact on their children
- **100%** of applicable clients reported improved relationships with partners or significant others
- **95%** of clients reported an overall positive impact

These outcomes reflect our team's expertise, the consistency of our trauma-informed approach, and the enduring strength of survivors when provided with the right tools, compassion, and support.

LOTUS FAMILIES

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2025**

THE FUTURE

Our focus for 2025–26 is to sustain and grow our trauma-informed services while ensuring every woman and family referred receives timely, safe, and empowering support. From April 2025, we aim to offer all clients a triage assessment and personalised safety and support plan upon referral, addressing urgent needs while they await a place on our group programmes.

To do this, we will continue to seek investment in areas that support both service quality and organisational sustainability. This includes securing unrestricted or full-cost recovery grants to stabilise our core delivery and expand our Recovery Programme, enabling us to reduce the current three-year waiting list and reach more women sooner. These additional groups will help survivors rebuild confidence, regain control, and connect with others - key protective factors against repeat victimisation.

We are also committed to investing in our digital infrastructure, including ethical AI tools and improved data systems, to streamline operations and enhance monitoring. Staff wellbeing and professional development remain a top priority, with plans to secure funding for IDVA, ISVA and YPVA training, clinical supervision, and wellbeing initiatives that strengthen retention and resilience.

We will explore consultancy support to embed our new front-end risk-led model and advocate for greater funding collaboration and community engagement to promote awareness of our new name and amplify our specialist voice. While we are a resilient and resourceful organisation, continued partnership and strategic investment are essential to meet growing demand and ensure the long-term wellbeing of survivors and our team.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Lotus Families is governed by a committed Board of Trustees, who work in accordance with the charity's Memorandum and Articles of Association. The Board provides leadership, sets strategic objectives, and ensures that the charity continues to deliver safe, effective, and sustainable services for survivors of abuse and their families.

Day-to-day operations are delegated to the Chief Executive Officer, supported by a small but highly skilled team of mainly part-time staff. Together, they ensure that our services remain trauma-informed, accessible, and responsive to the needs of women, children, trans, and non-binary people affected by domestic abuse, as well as parents and carers experiencing child-to-parent violence.

The Board met formally on four occasions during the year, receiving detailed reports from the CEO, staff, and accountant to ensure robust oversight of both service delivery and financial management. In addition, the Personnel Subcommittee met regularly to advise on staffing matters, reflecting our commitment to governance and the wellbeing of our team.

RISK MANAGEMENT

The trustees regularly review the major risks to which the charity is exposed, paying particular attention to financial matters, child and adult safeguarding issues, reputational risk, and personal safety. The trustees are satisfied that the policies in place to manage and mitigate identified risks are appropriate.

Trustees take an active role in identifying and addressing the risks associated with running a specialist domestic abuse charity. At each meeting, the Board reviews the major risks we face, including financial pressures, safeguarding of children and adults, reputational risk, and staff and volunteer safety. Policies and procedures are regularly updated to ensure risks are well managed, and the Board is satisfied that appropriate measures are in place to safeguard both our beneficiaries and our organisation.

APPRECIATION

We are deeply grateful to everyone who has played a part in enabling Lotus Families to provide life-changing support across East Sussex and Brighton & Hove. This year, hundreds of women and families affected by abuse have been able to take vital steps towards recovery, safety, and independence, at no cost to themselves, thanks to the generosity and commitment of others.

LOTUS FAMILIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

We particularly thank:

- **Our Peer Support facilitators:** women with lived experience who volunteer their time to run recovery follow-on groups, creating safe spaces of hope, connection, and resilience.
- **Our funders:** whose financial support and belief in our work allow us to deliver specialist domestic abuse recovery and child-to-parent violence programmes that meet real community need.
- **Individuals, local traders, organisations, and community fundraisers:** whose donations and efforts help us reach families who might otherwise face isolation and harm alone.
- **Our partner agencies:** for their collaboration, training, and information-sharing, which strengthen the network of support available to survivors.
- **Our staff team:** whose hard work, dedication, and professionalism ensure every service we deliver is trauma-informed, of high quality, and makes the best possible use of the funds entrusted to us.

Together, with trustees, staff, volunteers, funders, and partners, we continue to make recovery possible and to work towards a future free from domestic abuse.

LOTUS FAMILIES

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2025**

Registered Company Number

05368531

Registered Charity Number

1108855

Registered office

Newhaven Enterprise Centre
Denton Island
Newhaven
East Sussex
BN9 9BA

Trustees

Ms A Bacchoo
Mr M A Brewer
Ms G Gray
Ms K Montgomery
Miss C E Moon
Ms B L Reid
Ms J M P Rice-Oxley
Ms C T Titherly

Resigned 24 June 2025

Resigned 6 January 2025

Appointed 1 September 2025

Secretary

Chair

Resigned 29 July 2025

Independent examiner

Philip Woodgate, FCCA
Woodgate Accounting Services Limited
Chartered Certified Accountants
Unit 43, Newhaven Enterprise Centre
Newhaven
East Sussex
BN9 9BA

Chief Executive Officer

Ms K Lawrence

LOTUS FAMILIES

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

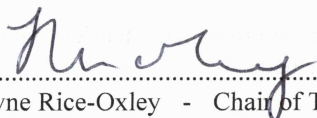
The trustees (who are also the directors of Lotus Families for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 29 October 2025 and signed on its behalf by:



.....
Jayne Rice-Oxley - Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LOTUS FAMILIES

Independent examiner's report to the trustees of Lotus Families

I report to the Trustees on my examination of the financial statements of Lotus Families (the charity) for the year ended 31st March 2025.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Philip Woodgate, FCCA
Woodgate Accounting Services Limited
Chartered Certified Accountants
Unit 43, Newhaven Enterprise Centre
Newhaven
East Sussex
BN9 9BA

Date: 29 October 2025

LOTUS FAMILIES**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Not es	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	47,304	219,038	266,342	323,871
Other trading activities	3	-	-	-	-
Investment income	4	<u>2,174</u>	<u>-</u>	<u>2,174</u>	<u>2,035</u>
Total		49,478	219,038	268,516	325,906
EXPENDITURE ON					
Charitable Activities	5	<u>26,754</u>	<u>248,434</u>	<u>275,188</u>	<u>281,176</u>
Total		<u>26,754</u>	<u>248,434</u>	<u>275,188</u>	<u>281,176</u>
NET INCOME/(EXPENDITURE)		22,724	(29,396)	(6,672)	44,730
Transfers between funds	15	<u>(33,228)</u>	<u>33,228</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		(10,504)	3,832	(6,672)	44,730
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>141,556</u>	<u>1,640</u>	<u>143,196</u>	<u>98,466</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>131,052</u></u>	<u><u>5,472</u></u>	<u><u>136,524</u></u>	<u><u>143,196</u></u>

The statement of financial activities includes all the gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LOTUS FAMILIES (REGISTERED NUMBER: 05368531)**BALANCE SHEET 31ST MARCH 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	12	750	-	750	400
CURRENT ASSETS					
Debtors	13	6,110	-	6,110	30,947
Cash at bank		<u>174,978</u>	<u>6,147</u>	<u>181,125</u>	<u>212,020</u>
		181,088	6,147	187,235	242,967
CREDITORS					
Amounts falling due within one year	14	(50,786)	(675)	(51,461)	(100,171)
NET CURRENT ASSETS		<u>130,302</u>	<u>5,472</u>	<u>135,774</u>	<u>142,796</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>131,052</u>	<u>5,472</u>	<u>136,524</u>	<u>143,196</u>
NET ASSETS		<u>131,052</u>	<u>5,472</u>	<u>136,524</u>	<u>143,196</u>
FUNDS	16				
Unrestricted funds - General				36,503	47,007
Unrestricted funds – Designated				<u>94,549</u>	<u>94,549</u>
Unrestricted funds - Total				131,052	141,556
Restricted funds				<u>5,472</u>	<u>1,640</u>
TOTAL FUNDS				<u>136,524</u>	<u>143,196</u>

BALANCE SHEET - CONTINUED
AT 31ST MARCH 2025

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions applicable to companies subject to the small company's regime.

The financial statements were approved by the Board of Trustees on 29 October 2025 and were signed on its behalf by:



.....
Jayne Rice-Oxley – Chair of Trustees



.....
Christine Moon – Trustee

Company registration number 05368531

LOTUS FAMILIES

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST MARCH 2025**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

Due to support from funders and supporters the trustees at the time of approving the financial statements have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Donations are accounted for as they are received by the charity. Donations received in the year that relate to specific purposes have been included in restricted funds.

Grants are recognised on an accrual's basis, accounted for in relation to the period to which they relate. Where grants are received during the year under review but relate to a later period, the amount is deferred.

Investment income is accounted for on a receivable basis.

All other income is accounted for on a receivable basis.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs included as part of the charitable expenditure include costs of the preparation and examination of the statutory accounts, the costs of trustee's meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Tangible fixed assets

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Computer equipment	- 25% reducing balance
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LOTUS FAMILIES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES - continued

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by the donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	904	5,678
Grants	<u>265,438</u>	<u>318,193</u>
	<u>266,342</u>	<u>323,871</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Small Grants and Awards	400	1,375
Albert Hunt	-	4,000
Chalk Cliff Trust	-	5,000
Ernest Kleinwort Charitable Foundation	-	5,000
Garfield Weston	15,000	7,500
Henry Smith Charity	-	43,700
KFC Foundation	2,500	-
Lewes District Council	6,171	8,228
Lloyds Bank Foundation	25,000	25,000
Masonic Charitable Fund	-	5,000
National Lottery Awards for All	35,000	9,843
National Lottery Community Fund	-	47,601
Nationwide Community Fund	29,795	7,449
NatWest Circle Fund	4,000	-
Sussex Community Foundation	-	5,000
Sussex Police and Crime Commissioner (DA Recovery Programme)	22,642	67,924
Sussex Police and Crime Commissioner (CAPVA Programme)	94,856	49,573
Sussex Police and Crime Commissioner (extra CAPVA & DART staff training/licence)	18,000	20,000
The MSE Charity	6,074	-
Wealden District Council	<u>6,000</u>	<u>6,000</u>
	265,438	318,193

LOTUS FAMILIES**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
FOR THE YEAR ENDED 31ST MARCH 2025**3. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Fundraising events	-	-
Trading Income	-	-
	<u>-</u>	<u>-</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>2,174</u>	<u>2,035</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6)	Support Costs (See note 7)	Totals
	£	£	£
Personnel costs	211,252	-	211,252
Direct service costs	30,327	-	30,327
Occupancy costs	1,488	-	1,488
Administration costs	20,269	-	20,269
Corporate costs	-	-	-
Depreciation	-	250	250
Governance costs	-	11,602	11,602
	<u>263,336</u>	<u>11,852</u>	<u>275,188</u>

LOTUS FAMILIES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2025

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	211,252	232,399
Rent	1,488	1,430
Insurance	2,205	799
Telephone	645	1,128
Postage and stationery	17	540
Sundries	268	565
Volunteer's expenses	-	-
Training, room hire and expenses	2,051	2,979
IT services	6,785	11,948
Staff travel and courses	6,092	6,325
Home-Start UK fee	-	3,568
Publicity and marketing	113	113
Professional fees	29,540	7,086
DBS costs	-	38
Assets expensed	1,630	1,885
Licence costs	1,250	2,194
	<u>263,336</u>	<u>272,997</u>

7. SUPPORT COSTS

	Finance £	Depreciation £	Governance £	Totals £
Computer equipment	-	250	-	250
Governance costs	<u>64</u>	<u>-</u>	<u>11,538</u>	<u>11,602</u>
	<u>64</u>	<u>250</u>	<u>11,538</u>	<u>11,852</u>

Accountancy fees include £1,304 (2024 - £1,340) in respect of the independent examination of these financial statements and £10,234 (2024 - £6,571) in respect of other accountancy services.

Support costs, included in the above, are as follows:

Finance

	2025 Governance Costs £	2024 Governance Costs £
Bank charges	<u>64</u>	<u>134</u>

LOTUS FAMILIES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2025

7. SUPPORT COSTS continued

Depreciation

	2025	2024
	Computer Equipment	Computer Equipment
	£	£
Depreciation of tangible fixed assets	<u>250</u>	<u>179</u>

Governance costs

	2025	2024
	Governance Costs	Governance Costs
	£	£
Accountancy fees	11,538	7,911
Legal and professional fees	-	-
Board expenses	-	-
	<u>11,538</u>	<u>7,911</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	250	134
Other operating leases	<u>1,488</u>	<u>1,430</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

During the year, no (2024 – none) trustees received reimbursement of travel and other related expenses amounting to £nil (2024 - £nil). At the Balance Sheet date, an amount of £nil (2024 - £nil) was owed to trustees in respect of these expenses.

LOTUS FAMILIES**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2025****10. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	<u>211,252</u>	<u>232,399</u>
	<u>211,252</u>	<u>232,399</u>

The average monthly number of employees during the year was as follows:

	2025	2024
	8	9
Total	<u>8</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	113,253	210,618	323,871
Other trading activities	-	-	-
Investment income	<u>2,035</u>	<u>-</u>	<u>2,035</u>
Total	115,288	210,618	325,906
EXPENDITURE ON			
Charitable activities			
Personnel costs	39,741	192,658	232,399
Direct service costs	11,901	21,686	33,587
Occupancy costs	800	630	1,430
Depreciation	134	-	134
Administration costs	2,013	-	2,013
Corporate costs	3,568	-	3,568
Governance costs	<u>8,045</u>	<u>-</u>	<u>8,045</u>
Total	66,202	214,974	281,176
NET INCOME/(EXPENDITRE	49,086	(4,356)	44,730
Transfer between funds	(2,538)	2,538	-
Net movement in funds	46,548	(1,818)	44,730
RECONCILIATION OF FUNDS			
Total funds brought forward	95,008	3,458	98,466
TOTAL FUNDS CARRIED FORWARD	<u>141,556</u>	<u>1,640</u>	<u>143,196</u>

LOTUS FAMILIES**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2025****12. TANGIBLE FIXED ASSETS**

	Computer equipment £
COST	
At 1st April 2024	2,232
Additions	<u>600</u>
At 31st March 2025	<u>2,832</u>
DEPRECIATION	
At 1st April 2024	1,832
Charge for year	<u>250</u>
At 31st March 2025	<u>2,082</u>
NET BOOK VALUE	
At 31st March 2025	<u>750</u>
At 31st March 2024	<u>400</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	-	2,057
Other debtors	2768	-
Prepayments and accrued income	<u>3,342</u>	<u>28,890</u>
	<u>6,110</u>	<u>30,947</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	226	4,276
Social security and other taxes	3,710	283
Accruals and deferred income	45,521	91,257
Accrued expenses	2,244	3,532
Other creditors	(240)	823
	<u>51,461</u>	<u>100,171</u>

LOTUS FAMILIES**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2025****15. MOVEMENT IN FUNDS**

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	47,007	22,724	(33,228)	36,503
Designated fund - Contingency reserve	<u>94,549</u>	<u>-</u>	<u>-</u>	<u>94,549</u>
	141,556	22,724	(33,228)	131,052
Restricted funds				
KFC Foundation	-	(938)	938	-
Lewes District Council	-	(3,864)	3,864	-
National Lottery Awards For All	1,640	(90)	-	1,550
National Lottery Community Fund	-	(240)	240	-
National Lottery EDI	-	(1,913)	1,913	-
Nationwide Community Fund	-	2,517	-	2,517
Nat West Circle Fund	-	2,080	-	2,080
Sussex Police and Crime Commissioner	-	(26,273)	26,273	-
The MSE Charity	<u>-</u>	<u>(675)</u>	<u>-</u>	<u>(675)</u>
	1,640	(29,396)	33,228	5,472
TOTAL FUNDS	<u>143,196</u>	<u>(6,672)</u>	<u>-</u>	<u>136,524</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,478	(26,754)	22,724
Designated fund – Contingency reserve	-	-	-
	<u>49,478</u>	<u>(26,754)</u>	<u>22,724</u>
Restricted funds			
KFC Foundation	2,500	(3,438)	(938)
Lewes District Council	6,171	(10,035)	(3,864)
National Lottery Awards For All	35,000	(35,090)	(90)
National Lottery Community Fund	-	(240)	(240)
National Lottery EDI	-	(1,913)	(1,913)
Nationwide Community Fund	29,795	(27,278))	2,517
Nat West Circle Fund	4,000	(1,920)	2,080
Sussex Police and Crime Commissioner	135,498	(161,771)	(26,273)
The MSE Charity	<u>6,074</u>	<u>(6,749)</u>	<u>(675)</u>
	<u>219,038</u>	<u>(248,434)</u>	<u>(29,396)</u>
Total funds	<u>268,516</u>	<u>(275,188)</u>	<u>(6,672)</u>

Contingent liability for closure – an amount of £94,549 (2024: £94,549) has been carried forward to be designated for the purpose of covering all statutory and legal obligations should the charity have ceased operations.

LOTUS FAMILIES**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2025****15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	459	49,086	(2,538)	47,007
Designated fund - Contingency reserve	<u>94,549</u>	<u>-</u>	<u>-</u>	<u>94,549</u>
	95,008	49,086	(2,538)	141,556
Restricted funds				
Lewes District Council	-	(24)	24	-
National Lottery Awards For All	-	1,640	-	1,640
National Lottery Community Fund	-	-	-	-
Nationwide Community Fund	-	-	-	-
Nat West Circle Fund	3,458	(4,313)	855	-
Sussex Police and Crime Commissioner	-	(1,659)	1,659	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	3,458	(4,356)	2,538	1,640
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>98,466</u>	<u>44,730</u>	<u>-</u>	<u>143,196</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,288	(66,202)	49,086
Designated fund – Contingency reserve	-	-	-
	<u>115,288</u>	<u>(66,202)</u>	<u>49,086</u>
Restricted funds			
Lewes District Council	8,228	(8,252)	(24)
National Lottery Awards For All	9,843	(8,203)	1,640
National Lottery Community Fund	47,601	(47,601)	-
Nationwide Community Fund	7,449	(7,449)	-
Nat West Circle Fund	-	(4,313)	(4,313)
Sussex Police and Crime Commissioner	137,497	(139,156)	(1,659)
	<u>-</u>	<u>-</u>	<u>-</u>
	210,618	(214,974)	(4,356)
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>325,906</u>	<u>(281,176)</u>	<u>44,730</u>

LOTUS FAMILIES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED **FOR THE YEAR ENDED 31ST MARCH 2025**

16. PENSION COMMITMENTS

The charitable company contributes to employees' defined contribution pension schemes. The pension cost charge for the year represents contributions payable by the company to the schemes and amounted to £9,578 (2024 - £10,822).

17. OTHER FINANCIAL COMMITMENTS

Should the charity have ceased operations as at 31 March 2025, the trustees estimate that expenditure totalling £94,549 (2024 - £94,549) would have to be made out of funds existing at that date to ensure that all statutory and legal obligations relating to staff and property under the charity's control are satisfied in full.

18. RELATED PARTY DISCLOSURES

During the year, donations were received from trustees amounting to £nil (2024 - £5). Trustees' expenses are detailed in note 9.

Remuneration paid to key management personnel during the year (including national insurance and pension costs) amounted to £51,802 (2024 - £49,264).

19. MEMBERS LIABILITY

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.