



Lotus Children's Education Trust

Charity Registration Number 1170236

Annual Report of Lotus Children's Education Trust – 2025

1. Objectives and Activities

The charity's purposes are:

- **To advance the education** of children and adolescents aged 5–18 who are orphaned, destitute, disadvantaged, under-privileged, homeless, or otherwise deprived. Support is provided irrespective of race, creed, culture, gender, or geographical location.
- Education includes both academic and vocational learning, delivered through a structured curriculum incorporating climate and environmental sustainability, ecosystem awareness, forest conservation, organic crop cultivation, and health education.
- **To relieve financial need and suffering** among victims of natural or other disasters by providing monetary or other appropriate forms of assistance to affected persons, organisations, or countries.

2. Summary of Main Activities, Projects, and Services

The charity's principal activities focus on advancing the wellbeing, education, and development of disadvantaged children in line with our stated aims. These aims are delivered through our partner organisation **Lotus Shishu Shadan (LSS)**, also known as *Lotus Children Home*, a registered institution under the Department of Social Welfare, Government of Bangladesh (Registration No. Ranga300/15).

LSS operates a fully residential primary and high school for children who are extremely poor, destitute, or orphaned. Approximately **99% of beneficiaries come from remote mountainous regions of the Chittagong Hill Tracts**, where access to formal education is severely limited or non-existent. Trained staff provide comprehensive care and supervision.

Support provided includes:

- Accommodation, food, sanitation, healthcare, and daily essentials



- Government-supervised academic education
- Vocational skills development
- Monitoring of teachers' performance, safeguarding policies, school rules, and annual student development

LSS maintains transparent financial records and reports regularly to the Trust. These reports include detailed expenditure charts, receipts, staff responsibilities, and updates on children's academic progress, wellbeing, and daily needs.

Lotus Children's Education Trust maintains close oversight through:

- Regular virtual meetings and video calls
- Continuous digital communication
- Periodic site visits conducted by **Venerable Dr Nagasena Bhikkhu**, who also provides training to teachers and staff to strengthen educational quality, promote sustainable learning practices, and support positive behavioural development.

3. Public Benefit Statement

The trustees confirm that they have complied with the Charity Commission's guidance on public benefit throughout the year. All activities, policies, and decisions are aligned with this guidance.

The charity follows relevant governance policies, including:

- Child safeguarding policy
- Trustee expenses policy
- Overseas partnership policy

These frameworks ensure responsible use of funds, transparent operations, and delivery of clear public benefit.

4. Summary of Achievements and Wider Benefits

The charity continues to make a significant and measurable impact on children living in remote and disadvantaged regions of the Chittagong Hill Tracts. Through our partnership with LSS, children who would otherwise have no access to education now receive schooling, care, and opportunities for personal development.

Key achievements include:



- **Over 100 students** have successfully completed SSC and HSC examinations, many achieving high grades (A and B+).
- Students have gained vocational training in workshop skills, building construction, and textile tailoring.
- Primary students have progressed into junior high school with strong learning outcomes.
- LSS provides nutritious food, healthcare, clothing, hygiene facilities, stationery, and learning materials, ensuring a safe and supportive environment.

Public demand for LSS's services continues to grow, demonstrating the wider societal benefit of our work. Our guidance, training, and oversight have strengthened LSS's capacity to deliver high-quality education and welfare services, contributing to long-term community development.

5. Review of Financial Position

The charity remains small, with income primarily generated through social and spiritual community networks. Historically, annual income was below £25,000, but this has increased to approximately **£50,000 in 2025**, reflecting growing support and confidence in our work.

Although this improvement is encouraging, trustees recognise that income at this level cannot be guaranteed. As income is largely voluntary, fluctuations may occur. The charity continues to manage resources prudently to ensure all funds are used effectively and in line with our charitable objectives.

6. Policy for Holding Reserves

The charity does not currently operate a formal reserves policy. All funds received are applied directly to charitable activities, and no designated level of reserves is held.

7. Reasons for Holding Zero Reserves

Although the charity does not maintain a fixed reserves target, regular donors typically keep annual income above £20,000. Trustees therefore do not commit to holding zero reserves permanently. Grant-making and project support are planned according to the level of income reasonably expected each year.

As the charity grows, trustees intend to review the need for a formal reserves policy to ensure financial stability and responsible stewardship.

8. Uncertainties About Funding



The trustees consider the charity to be in a stable financial position and able to continue operating as a going concern. The Trust benefits from committed, long-standing supporters whose contributions provide a reliable foundation for meeting annual commitments.

For new projects proposed by LSS—such as infrastructure development or hostel construction—donors are encouraged to contribute specifically to those initiatives. Funds are only released once sufficient resources have been secured, ensuring that the charity does not undertake commitments beyond its means.

This approach supports responsible, sustainable funding and gives trustees confidence in the charity's ability to operate effectively for the foreseeable future.

9. Description of the Charity's Trusts

The charity is administered by **five trustees** who share a commitment to supporting underprivileged children, particularly orphans, destitute children, and those affected by poverty or natural disasters. Trustees bring experience from the education sector and work collectively to ensure responsible delivery of the charity's objectives.

Governance is carried out by a Board of Trustees consisting of a Chairperson, Treasurer, and other members. Financial oversight is maintained through:

- Release of funds only with approval from at least one third of trustees
- All payments requiring two authorised bank signatories

This structure ensures transparency, accountability, and responsible stewardship.

10. Charity's Constitution

The charity is constituted as an **unincorporated trust**, established by a Trust Deed and registered with the Charity Commission. The Trust Deed sets out the charity's purposes, governance structure, and the powers and responsibilities of trustees.

11. Trustee Selection and Constitutional Provisions

The Trust Deed governs the appointment, eligibility, and conduct of trustees.

Appointment

- The Trust requires a minimum of five trustees.
- New trustees must be formally appointed in accordance with the Trust Deed.
- Trustees must hold at least two ordinary meetings each year, one of which must involve physical attendance.



- No business may be conducted without a quorum of at least one third of trustees.

New trustees receive:

- A copy of the Trust Deed and any amendments
- The latest annual report and statement of accounts

Eligibility

No person may be appointed as a trustee if:

- Under 18 years of age
- Disqualified under clause 11 of the Trust Deed (e.g., bankruptcy, misconduct, or other criteria)

Trustees must formally acknowledge acceptance of their role before acting in office.

Decision-Making

Certain decisions, including release of funds, require approval from at least one third of trustees. All payments must be authorised by two bank signatories, ensuring strong internal controls and compliance with Charity Commission expectations.

some photos related to activities:





Dr Nagasena Bhikkhu

Chairperson

15/07/2026





CHARITY COMMISSION
FOR ENGLAND AND WALES

Lotus Children's Education Trust

1170236

Receipts and payments accounts

CC16a

For the period
from

15/09/2024

To

14/09/2025

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Regular Donations	2,177	-	-	2,177	-
Donations	37,171	-	-	37,171	23,950
Gift Aid	11,968	-	-	11,968	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
Sub total (Gross income for AR)	51,317	-	-	51,317	23,950
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	51,317	-	-	51,317	23,950
A3 Payments					
Donations: Lotus Shishu Shadan	48,000	-	-	48,000	21,360
Sundry	135	-	-	135	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
Sub total	48,135	-	-	48,135	21,360
A4 Asset and investment purchases, (see table)					
		-	-	-	-
		-	-	-	-
Sub total	-	-	-	-	-
Total payments	48,135	-	-	48,135	21,360
Net of receipts/(payments)	3,182	-	-	3,182	2,590
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	19,465	-	-	19,465	16,875
Cash funds this year end	22,647	-	-	22,647	19,465

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at bank and in hand	22,647	-	-
		-	-	-
		-	-	-
		-	-	-
	Total cash funds	22,647	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

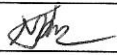
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Nagasena Bhikkhu	14/07/2026



Report to the trustees	Lotus Children's Education Trust		
On accounts for the year ended	14/09/2025	Charity no	1170236
Set out on pages	1 and 2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 14/09/2025.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:

Date:

15/07/2026

Name:

Ahmet Dervish

Relevant professional qualification(s) or body :

Institute of Financial Accountants

Address:

A Dervish & Co, 496-498 Bearwood Road, Bearwood, Smethwick, B66 4HB.

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

An independent examiners report was not required by the charity for the previous year (year ended 14th September 2024).

The prior year figures have not been reviewed by ourselves and therefore we provide no opinion on the prior year figures.