



**SUSTAIN PROJECTS
MYANMAR**

2020
ANNUAL REPORT

ABN: 47380045086

ABOUT US

SUSTAIN Projects Myanmar (SPM) is a registered charity that has been operating since 2005. We were formerly known as Partners Relief & Development Australia but in February 2019 we rebranded as SPM. We are a community motivated by the power of God's love in Jesus to see children, families and communities enjoying the benefits of sustainable development.



A young student standing outside the new school building in the Yangon slum.

OUR VISION

Transformed and empowered local communities enjoying the results of their work in dignity and peace.

OUR MISSION

To encourage community wholeness, wellbeing and transformation through sustainable development projects.



CCM staff outside the new school building ready to distribute emergency food rations to vulnerable families living in a Yangon slum during the COVID- 19 pandemic



OUR METHODS

- Build local and specialized health services by training and equipping highly skilled health workers.
- Work with communities so that they are empowered to meet the needs of present and future generations
- Link existing human and material resources in Australia to build highly participative self-determining local communities
- Enable the development of local personal and professional skills that results in their control over their own well-being
- Prepare and empower children and young people to reach their full potential

OUR VALUES

- Integrity: We will do all we can to honour our commitments, strive for best practice, and be truthful in all our communication.
- Transparency and Stewardship: We will be open to all our stakeholders on operations and finance
- Accountability: Through membership of ACNC, ACFID and other groups we seek to be accountable at the highest levels.
- Respect: We affirm that all of creation reflects the image of God and that all people and the environment must be treated with dignity and respect. We respect and value the land rights of indigenous people and acknowledge the long history of those people.
- Effectiveness: We seek to be effective in all that we do, making the best use of resources entrusted to us by learning from each other. We believe teamwork and collaboration accomplishes the best results and co-operation can transform the situations of those at greatest risk of poverty
- Justice: We believe we must speak and act to change systems at all levels so that all people can flourish and live in harmony without discrimination, violence and exploitation.



Moving forward and upward together to co-create sustainable change.



COMMITTEE OF MANAGEMENT

Dr Robert Kilpatrick
PRESIDENT

Jeff Fullelove
VICE PRESIDENT

Ellen Betts
SECRETARY

Brian Patchett
TREASURER

Joe Pereira
BOARD MEMBER

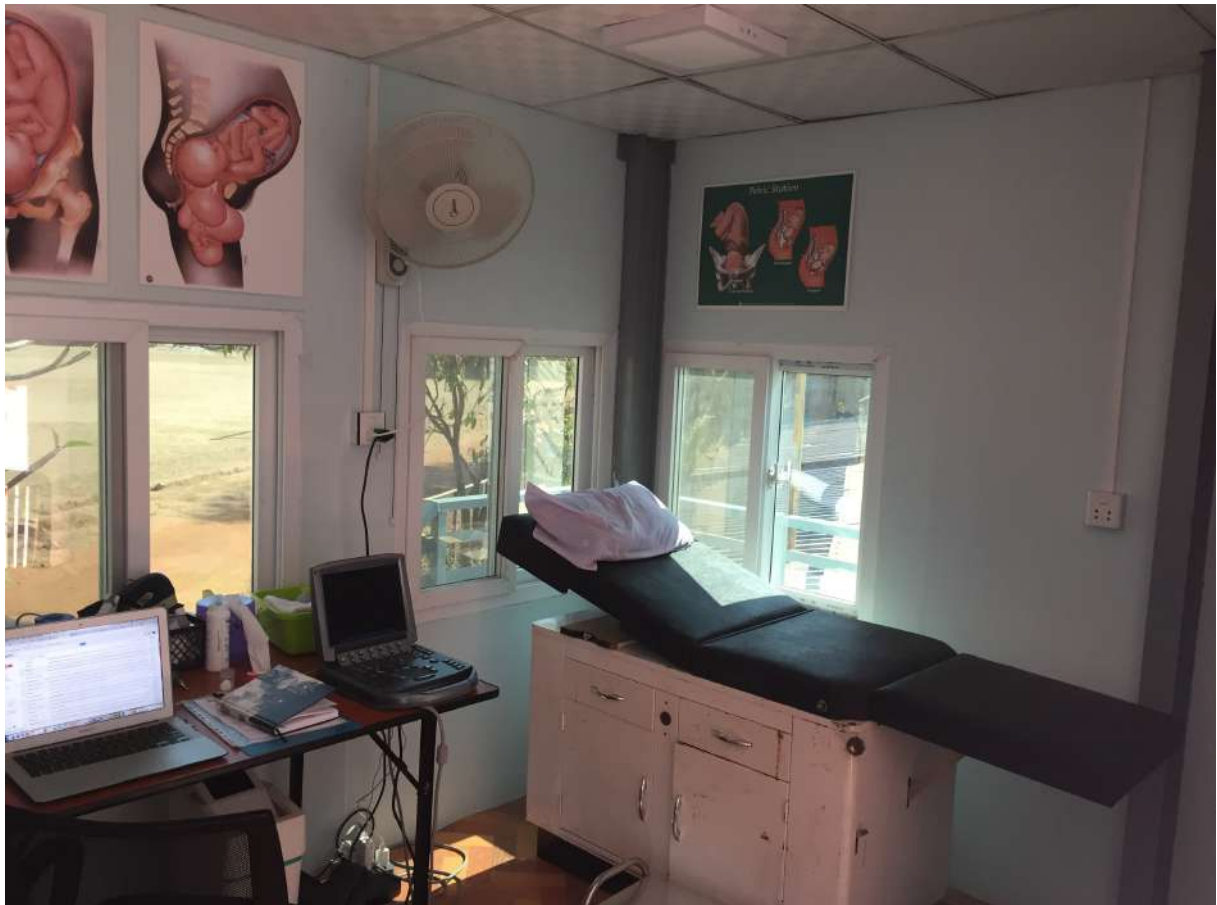
Eric Holmes
BOARD MEMBER

Stephanie Jones
BOARD MEMBER

Daffodil Sawmei
BOARD MEMBER

Dave Martin
BOARD MEMBER

NATIONAL ADMINISTRATOR : Joy Dyer



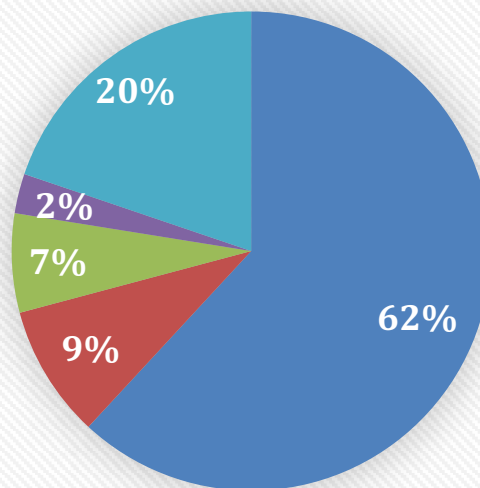
Antenatal room at T-RAD clinic where approximately 100 ultrasounds are done every month



WHERE OUR MONEY WENT IN 2020

In 2020 we received \$149, 546 in donations and transfers from reserves. We forwarded \$79,356 AUD to Myanmar to support our project partners. Of the remaining funds unspent \$10,300 is tagged for the purchase of a portable ultrasound machine.

Where expended donation income went in 2020



- Funds to Projects
- Program Support
- Community Education
- Fundraising Costs
- Accountability & Admin

FUNDRAISING

In early 2019 the Committee of Management decided to try to increase the focus on raising funds and the decision was made to employ a full time fundraiser for a period of time. The funds used to cover this expense were not taken from regular donations but from a bequest that was held in reserve. Unfortunately this did not result in a significant increase in our income and the position was made redundant in September 2020.



SUMMARY OF PROGRAMS

MATERNAL & CHILD HEALTH (77% of funds sent)

SPM has one permanent volunteer working in a remote area of Myanmar. As a qualified midwife, she co-ordinates the maternal and child health project in partnership with Earth Mission Asia (EMA). As well as running an antenatal clinic **5 mornings a week** with ultrasound services this program oversees the training and support of local midwives. When COVID hit special protection measures were put in place to protect staff and patients. For the first few months of COVID the numbers visiting the antenatal clinic declined but by June they began to pick up again. **Almost 1,000 ultrasounds** were carried out during the year at the antenatal clinic. Having ultrasound technology available in this remote location has meant that any high-risk issues are picked up early. The antenatal clinic referred a total of **30 women** for specialist care and delivery. This year we applied for and were given a Grant to enable the purchase of a solar fridge (for keeping vaccines) and a portable ultrasound to support the obstetric and child health activities at the remote Rain Tree Clinic. The maternal health program also supplied **2 babies**, who for some reason were unable to be breast fed, with milk powder. In 2020 a further \$8,411 was sent for the construction of a Birth Unit (architects drawing below). It was hoped that construction of this would start in 2021 but sadly recent political developments are likely to delay the process.



EARLY CHILDHOOD EDUCATION

(5.7% of funds sent)

SPM supports a small grass roots organisation called Community Care Myanmar (CCM) which works in one of Yangon's largest slums. There is no school nearby for the hundreds of children living in the slum to attend, and most of the parents are unable to afford the school fees and transportation costs needed to send them to the closest school. Approximately 100 children are enrolled at the school with a further 20 being provided with a scholarship to attend a local government school. In early March **26 children** graduated from the pre-school program. Sadly soon after this all schools had to close because of COVID-19 and the children were unable to continue with lessons. Usually the children attending the pre-school would also be provided with a nutritious lunch but that program also had



to be suspended due to COVID. Throughout the year the CCM team regularly visited the homes of the children to check on their welfare and provide support to the parents and others in the community.

Funds sent to CCM in 2020 also included \$2,700 for the building of a water tower to supply the new school with potable

water. **SPM** also supports CCM with advice on account keeping and we pay for the registration of their on-line accounting package.

COVID EMERGENCY RESPONSE

(6.3% of funds sent)

The outbreak of COVID-19 meant that many families living in the slum community who depended on day labouring or market stalls for their income were unable to earn any money. The team at CCM were able to do regular emergency food distributions throughout the year and **SPM** were able to contribute \$5,094 AUD to this activity.



PHYSICIAN ASSISTANT TRAINING

(11% of funds sent)

The Physician Assistant Training Program is a 5 year course facilitated by Earth Mission Asia. The goal is to help strengthen the Karen Department of Health and Welfare (KDHW) by providing them with well-trained and highly skilled health professionals. Year 1 students are based in Chang Mai Thailand and learn English, Math, Anatomy and Computer. Year 2 and 3 students move to a small town in Bago Division Myanmar where their academic learning is supplemented with practical experience working alongside local and expatriate doctors at the T-RAD clinic operated by Earth Mission. Year 4 students are based in a very remote clinic in Karen State where they gain even more experience and then Year 5 students do an internship with the KDHW in their remote clinics. At the end of 2020 6 students graduated from the 5 year course and have been placed in remote clinics throughout Karen State. Unfortunately the Year 1 cohort was able to start the course in 2020 because of COVID-19.

Over 2020 the T-RAD clinic saw a total of 8,122 outpatients, cared for 163 inpatients and performed 9,677 laboratory tests.

Funds sent to this program in 2020 contributed towards the salaries of local clinic and teaching staff, as well as student support.



Naw Lay Lay Poe – 5th year PA student palpated a breech baby and then confirmed it with ultrasound.



T-RAD clinic set up for COVID -19.



STORIES OF CHANGE

STORY ONE

Community Care Myanmar (CCM) held their Pre-School Graduation Ceremony on the 14th March 2020. Among the graduates was 9-year-old Swe Thue and his proud parents, father Win Htut Hlaing and mother, Soe Soe Nwe. The day was a celebration and acknowledgment of everyone's hardwork ranging from teachers, Swe Thue's parents and Swe Thue himself to mark his ongoing growth and development. The CCM team had a chance to sit-down with his parents to reflect on this and is highlighted in the following testimony told by his mother, Soe Soe Nwe.

"When our second son, Shwe Thue was born, we faced many challenges. Initially when I gave birth in the village he didn't move - he was like a stillborn baby. But one of the experienced retired nurses helped and he was able to survive. Since birth he was born with this disability and we faced many challenges. When Shew Thue was a baby he couldn't suckle my breast milk and it was difficult for him to breath, as he could only breathe from his mouth. Some of the other parents in the community said to us, 'He will not live and if they were us, we should just abandon him.' But we didn't listen to them and took pity on our son. Despite these challenges, we had the strong determination and conviction to look after him, whatever happened, as he is our son and it is not his fault or our fault.

Since coming to CCM our son Shwe Thue has been developing in every aspect such as socially, growing in confidence and his education level. He can follow learning activities and develop well after coming to school. Our son really enjoys painting and coloring and his favorite activity is playing with toy cars! Even though his eyesight is poor in one eye, he can also understand the alphabet and basic mathematics. When he comes back home from school, he likes to read some of his books and sing songs that he has learned.

He shows us proudly the things he has been doing such as coloring activities and when he has achieved good teacher comments or being awarded stars on his exercise book.

Now he has a lot of friends and is treated as an equal. He has confidence and feels good when he goes out of the house as they are his friends from class and school. We're very happy and thankful for CCM accepting our child as he is different from other children. We cannot express our thanks to the teachers and we are very lucky as none of the other schools in neighbouring townships accepted our child. We want him to keep studying and learning step by step. As parents we want our son to be educated- even though he can't write properly we have the hope that he can continue to learn and develop.



Our gratitude is beyond words! We are so thankful- as our child is not normal and is disabled but CCM looks after our child. The teachers do not discriminate against our child, they treat him equally. When we see how they treat our child we are so thankful and happy.

When we came with Swe Thue to the graduation ceremony today he told us, 'Mum and Dad don't go away, be with me when I get my certificate.' He was very proud and happy to collect. We are also so proud as parents to see what our son has achieved. Even though our child has graduated today, we still want to keep him here for his further studies and we want him to keep improving in everything and develop. We humbly request CCM to continue to teach our child and look after him for his development.

My husband is working in construction as a carpenter, but his job is not stable and is often part-time-based on demand. Also, he doesn't have any of his own carpenter tools, but if he did have then he could work independently. If possible, I would like to continue selling things within the community, but maybe in a different location which is closer to customers. All we want is for Swe Thue and our older son to be happy so we are trying our best to put them first."

Translated by CCM Team Member.



STORY TWO

During the week of International Breast Feeding week, our Aussie midwife Mon was contacted by a connection with a village health worker (VHW) in our rural areas. The VHW informed Mon that there was a 2 week old baby whose mother had passed away 10 days after giving birth. She was a younger mama and seemingly healthy. It was her second baby. The story sounds however as though she bled what they understood to be a normal amount at birth, but then over the next 10 days bled a bit more and a bit more until she became symptomatic of this. The family said she progressively became more tired and think she died of exhaustion. The T-RAD staff believe she bled more than her body had capacity to deal with. Whatever the cause - there was a baby in need of milk. His grandmother had taken both him and his older

sister back to her village to care for them, however was unable to supply the necessary milk. Mon and her team were excited that within 12 hours of hearing the story they were able to put 2 months supply of milk powder, bottles and storage container in the hands of a Village Health Manager to deliver to the grandmother. The team committed to supporting this baby with milk over the course of the next year. (P.S Early in 2021 the village where this family was living were attacked by the Myanmar military and had to flee into the jungle. Fortunately the Village Health worker was able to locate the family and supply them with more milk powder – the baby is doing well.)



STORY THREE – by Monica Parker, Lead Midwife

Generally, it's the sound of my twin sons waking during the night that stirs me from my sleep. This one night it was different, it was a gentle buzzing and then a small crash. I realised it was my phone. It was on silent and the vibrate setting had caused it to jump off the shelf where it was being charged. I tried to move quickly - but I had to extricate myself from the grasps of my sons and it had stopped by the time I got to it. It was Raintree? - our remote clinic, I saw a huge number of messages that I had missed due to the silent mode and also being asleep. I scanned through them and hurriedly tried to call them back - no answer. I scrolled through my messenger account and found someone else who was awake at the clinic - and was about to press call, when that person called me. They had been called to a village some distance away to a woman having difficulty giving birth to her 8th baby. So, in the late-night early morning 2 of our faithful students climbed aboard the motorbike and roared off on the jungle path in the rain to the woman in need. They arrived and assessed their patient. Naw Zu Zae Nar (Year 4, Physician Assistant student) is a wonderful person to have at your side when giving birth, she is knowledgeable and fundamentally kind. She took in the situation and realised that there were many potential implications that necessitated being in the clinic rather than the home. So, while she encouraged the mama, she ordered the husband to find manly men who could carry his wife to the clinic right now. They arrived at the clinic at 1am and this was when they tried to contact me. Over the course of a few discussions we looked at the options available to us. It was the peak of the rainy season and the roads were broken - to get to a referral centre was going to be difficult and take many hours. It was a costly decision if we made the wrong one. The reality is that a woman having difficulty with her 8th baby usually points to a significant problem- they had attempted to solve the problem in the village employing painful old methods to no avail. After weighing up the options we decided to start at the very beginning and look at the simple things we could do - while making a plan to run if we had to. If needed our guys would have moved heaven and earth to make it happen.



It is so gratifying to be a sounding board at that hour of the morning and to hear the rapid outcome of decisions. The next phone call came through 45 mins later in a hurry to say - Theramu - we think she is about to give birth; she wants to push, and we think we just saw the baby's head. 2 hours later a very tired leader at the clinic called to give an update, those simple things had reset the clock and very quickly helped the woman regain good contractions and the urge to push. A sassy and chunky little lady of 3.9kgs presented herself to a tired but delighted mama. There was some banter back and forth over the name! I felt that Naw Zusaenar was appropriate, however she recommended something else and Mama said how about little Miss Trouble!

The delight I feel when I see our students and staff taking on what they have learnt and applying is epic. This woman received quality and dignified care with our team, and the outcome was a thing of beauty. A happy healthy mama and baby. They are just getting started but these guys are already changing the face of maternal infant care in their area into something positive and respectful.

FEEDBACK

SPM depends on the donations of those interested in our work and committed to justice and empowerment for the people of Myanmar. Because of that we value feedback from supporters that helps us to do what we do in the best possible way. You can help us by giving feedback.

General enquiries: info@sustainmyanmar.org

Website feedback: info@sustainmyanmar.org

Volunteers: info@sustainmyanmar.org

Advocacy: info@sustainmyanmar.org

You can also write to us at our office:

PO Box 102

Woy Woy NSW 2256

GENERAL FEEDBACK

If you have any comments or questions on any of our mail outs, video clips and other media material, events or campaigns or wish to make a comment or enquiry about how **SPM** operates please write to info@sustainmyanmar.org or ring +61 423 721 123.

COMPLAINTS

No one likes complaints much, but the reality is we can learn more from criticism than affirmation. Complaints can also help us learn to act justly. Our commitment is to transparency, accountability and best practice so this means that any stakeholder can have the opportunity to have a grievance properly heard and answered, and redress made where appropriate. One thing **SPM** tries to live up to is "We are tribe" so that means relationships are important to us - and so receiving complaints and genuinely listening to and responding to them gives us a chance to live up to that.

SPM has a policy and procedure for handling complaints. Should you wish to read our complaints policy or lodge a complaint or give any feedback, please visit our website, write to info@sustainmyanmar.org or ring +61 423 721 153.

There were no complaints received in 2020.

WORK PLACE HEALTH & SAFETY

There were no workplace injuries or incidents reported in 2020.



THE ACFID CODE

SUSTAIN Projects Myanmar Inc is an ACFID member and complies with the ACFID Code of Conduct which defines minimum standards of governance, management and accountability for non-governmental organisations. Adherence to the Code is monitored by an independent Code of Conduct Committee elected from the NGO community. Our adherence to the Code of Conduct demonstrates our commitment to ethical practice and public accountability. Copies of the Code of Conduct are available from ACFID; Private Bag 3, Deakin, ACT 2600 Tel (02)62851861

SPM is committed to full adherence to the Australian Council for International Development (ACFID) Code of Conduct. Should you wish to lodge a complaint against **SPM's** compliance with the Code, please contact ACFID via the following details:

*Australian Council for International Development (ACFID)
Code of Conduct*

*Website: www.acfid.asn.au/code-of-conduct
Phone: (02) 6285 1816*



Parents and children in happier times pre-COVID at the CCM pre-school graduation, Yangon.



FROM THE CHAIR

It's been quite a year! COVID-19 has reminded us about what a global community we actually are and how dependent and interactive we now are as a global community. Of course we've had pandemics before but they were much more slow moving globally. In Australia we've fared far better than many other of the Western nations but it's been devastating. What was a blessing though was that the sickness and death rates amongst IDPs and refugees was not the complete disaster that many of thought it would be. Personally I was predicting mass burials and extreme death rates. Perhaps the refugee and IDP population is made stronger by surviving what they have already survived and those that would have succumbed to the disease were already dead from other factors involved in civil war – hunger and starvation, sanitation illnesses, mental health issues etc. Mon and her family decided to sit it out in Myanmar anyway and so far that seems to have proved to be a very good decision. The effects of COVID-19 have not been great in the area and the work of the clinic and the training schedule has continued without too much interruption. For that we can be very thankful and pray it continues. It was sad that our other partner CCM were unable to open the school due to COVID-19 but they have continued to work hard in the community by providing food and other practical care.

COVID-19 had another effect on us. We'd appointed David Stone as a fundraiser in 2019 and he set to with a passion to raise our profile and our donations. The combination of the pandemic and the extensive bush fires combined to produce probably the most difficult fund raising environment in decades. Many charities actually closed. David graciously took redundancy but the run up to his departure has set our finances back considerably. There are still things he began to work on that we may come back to in better days but in the meantime if you can volunteer in any way to help us raise funds we've be very keen to hear from you. The wonderful work continues however. There have been a couple of zoom sessions with Mon and people on those calls have loved actually seeing some of the work happening to which they have contributed. Seeing her and Eh Hsu and the twins has really brought their work into our living rooms. Look for an invitation to more sessions in the coming year. The importance of training locals can never be more obvious than when a pandemic hits.

As if Myanmar hasn't suffered enough from the military we begin a new year with a coup, demonstrations and murder of protestors. We weep for Myanmar but we move forward in hope of better things. Thanks for being with us on the journey and for the support everyone gives. Thanks to great board who have hung in there in difficult times and especial thanks to our administrator Joy who goes way beyond her hours in keeping the many administrative tasks under control. The endless reporting required by multiple bodies may be drawing to a close. We look forward with some hope that the ACNC (Australian Charities and Not-for-profits Commission) will fulfil the promise of reducing that workload. Time will tell!

Rob Kilpatrick

Board Chair



FINANCIAL STATEMENTS



SUSTAIN PROJECTS

SUSTAIN Projects — Myanmar Inc

ABN: 47 380 045 086

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020



SUSTAIN Projects – Myanmar Inc

Management Committee Report

For the Year Ended 31 December 2020

The Committee submits the Financial Report of Sustain Projects - Myanmar Inc. for the year ended 31 December 2020.

MANAGEMENT COMMITTEE MEMBERS

The names of Committee Members throughout the year and at the date of this report are:

President: Dr Rob Kilpatrick
Secretary: Ms Ellen Betts
Accountant/Treasurer: Mr Brian Patchett
Ordinary Members: Mr Joe Pereira
Mr Jeff Fullelove
Mr Eric Holmes
Ms Stephanie Jones
Mr David Martin
Ms Daffodil Sawmei

PRINCIPAL ACTIVITIES

The principal activities of the Association during the year were to support development work in Myanmar by providing:

- Funding for the training of medics, midwives and community health workers.
- Funding for the provision of maternal and child health services to rural communities
- Funding for the education of vulnerable children including supply of school materials, food and hygiene supplies as well as training and support for their carers; and support for children with disabilities

SIGNIFICANT CHANGES

There were no significant changes in 2020.

OPERATING RESULT

The net surplus for the year ended 31 December 2020 is \$35073.59

Signed in accordance with a resolution of the Committee


.....

PRESIDENT


.....

TREASURER



Financial Performance

SUSTAIN Projects - Myanmar Inc
For the year ended 31 December 2020

	Note	2020	2019
REVENUE			
Donation Income			
Donations & Gifts			
Monetary Donations & Gifts			
Development Programs Donations		110,985.77	86,851.38
Team Support		38,560.00	38,320.00
Total Monetary Donations & Gifts		149,545.77	125,171.38
Total Donations & Gifts		149,545.77	125,171.38
Total Donation Income		149,545.77	125,171.38
Investment Revenue			
Bank Interest		1,088.22	3,192.93
Total Investment Revenue		1,088.22	3,192.93
Other Income			
Team Support Administration Levies		1,524.00	1,524.00
Transfers from Covid-19 Funding & Hackett Reserve		62,552.20	48,425.42
Miscellaneous Income		1,398.16	1,094.20
Total Other Income		65,474.36	51,043.62
TOTAL REVENUE		216,108.35	179,407.93
EXPENDITURE			
International Aid & Development Programs Expenditure			
International Programs			
Funds to International Programs			
Development Programs		37,459.39	56,208.85
Team Support		41,896.85	38,004.00
Total Funds to International Programs		79,356.24	94,212.85
Program Support Costs	8	11,495.57	11,829.18
Total International Programs		90,851.81	106,042.03
Community Education Costs	9	8,565.93	3,769.85
Fundraising Costs	10	56,238.62	52,816.84
Accountability & Administration Costs	11	25,378.40	25,366.43
Total International Aid & Development Programs Expenditure		181,034.76	187,995.15
Commercial Activities Expenditure			
COGS - Opening Inventory		0.00	781.00
Total Commercial Activities Expenditure		0.00	781.00
TOTAL EXPENDITURE		181,034.76	188,776.15
EXCESS/(-)SHORTFALL OF REVENUE OVER EXPENDITURE		35,073.59	(9,368.22)



Financial Position

SUSTAIN Projects - Myanmar Inc

As at 31 December 2020

	Note	31 Dec 2020	31 Dec 2019
Assets			
Current Assets			
Cash & Cash Equivalents	4	109,365.31	182,730.49
Other Financial Assets			
GST		419.94	461.93
Total Other Financial Assets		419.94	461.93
Total Current Assets		109,785.25	183,192.42
Total Assets		109,785.25	183,192.42
Liabilities			
Current Liabilities			
Trade & Other Payables		0.00	26,658.11
Current Tax Liabilities			
PAYG Payable		0.00	1,248.00
Total Current Tax Liabilities		0.00	1,248.00
Total Current Liabilities		0.00	27,906.11
Total Liabilities		0.00	27,906.11
Net Assets		109,785.25	155,286.31
Equity			
Current Year Earnings		35,073.59	(9,368.22)
General Reserves	5	60,000.00	140,574.65
Retained Earnings		14,711.66	24,079.88
Total Equity		109,785.25	155,286.31



Cash Flow Statement

SUSTAIN Projects - Myanmar Inc
For the year ended 31 December 2020

Cash Flow from Operating Activities		
Net Surplus	35,073.59	
Adjustments for:		
Interest Income	- 1,088.22	
	<u>33,985.37</u>	
Decrease in Other Financial Assets (GST)	41.99	
Decrease in Current Liabilities	- 27,906.11	
Decrease in Reserves	- 80,574.65	
Net Cash from Operating Activities		- 74,453.40
Cash Flows from Investing Activities		
Interest Received	<u>1,088.22</u>	
Net Cash from Investing Activities		1,088.22
Net Cash from Financing Activities		-
Net Cash Inflow/(-)Outflow		- 73,365.18
Cash/Bank/TD Balances at 1 January 2020		<u>182,730.49</u>
Cash/Bank/TD Balances at 31 December 2020		<u>109,365.31</u>

Statement of Changes in Equity

SUSTAIN Projects - Myanmar Inc
As at 31 December 2020

Balance at 1/1/20	Ret. Earnings 155,286.31
Transfers from Hackett Reserve	- 80,574.65
Excess of Revenue over Expenditure	<u>35,073.59</u>
Balance at 31/12/20	109,785.25



Notes to, and Forming Part of, the Accounts

SUSTAIN Projects - Myanmar Inc
For Year Ended 31 December 2020

NOTE 1: Statement of Accounting Policies

This financial report is a special purpose report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act. The committee has determined that the Association is not a reporting entity and therefore there is no requirement to apply Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Consensus View) in the preparation and presentation of these statements.

These statements are compliant with the ACFID Code of Compliance and also comply with the presentation and disclosure requirements of the ACFID Code of Conduct. Further information about the Code of Conduct can be found at: <https://acfid.asn.au/code-of-conduct>.

The statements have been prepared in accordance with the requirements of the following Accounting Standards and other mandatory reporting requirements:

ACFID Option 2 Format: Statement of Financial Performance
AASB101: Statement of Financial Position
AASB107 (Indirect Method): Statement of Cash Flows

No other applicable Australian Accounting Standards, Urgent Issues Group Consensus Views or other mandatory professional reporting requirements have been applied.

The financial report has been prepared on an accrual basis, is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of current assets.

SUSTAIN Projects - Myanmar Inc is registered for GST. These accounts have been prepared on a GST exclusive basis.

NOTE 2: Income Tax

SUSTAIN Projects - Myanmar Inc is an ITE Charity registered with the ACNC

NOTE 3: Deductible Gift Recipient Status

SUSTAIN Projects - Myanmar Inc has been granted Deductible Gift Recipient (DGR) status.

NOTE 4: Cash and Cash Equivalents

Westpac - Overseas Aid Fund Account	1,530.71
Westpac - General Fund Account	14,606.80
Westpac - Cash Reserve Account	25,961.87
Westpac - Batch Advantage Account	21.43
Westpac - Debit Card Account	347.59
Westpac - Parker Support Account	6,129.15
Westpac - Term Deposit	60,000.00
SUSTAIN Projects - Myanmar Paypal Account	764.06
Petty Cash	3.70
	<hr/>
	109,365.31

NOTE 5: Reserves

In the 2017 year, on the winding up of the Hackett Foundation which had donated regularly over a number of years, SUSTAIN received a grant of \$200,000. There was a wish (but not a condition) that the funds be invested and the income used to further the aims of the Society. The funds are currently invested in a Westpac Term Deposit at an interest rate of 0.2%. Some of these fund have been used for fundraising purposes. The balance of the grant (60,000) is held as a reserve.



Notes to, and Forming Part of, the Accounts

SUSTAIN Projects - Myanmar Inc
For Year Ended 31 December 2020

NOTE 6: Ratio of Group Expenses to Net Expenses

Program Support Expenses	11,495.67	
Community Education Expenses	8,565.93	
Fundraising Expenses (Net of Reserve Funding)	3,431.40	
Administration & Accountability Expenses	25,378.40	
Total Expenses	48,871.40	
Admin. Donations/ Levies & Miscellaneous Income	- 2,922.16	
Net Expenses	45,949.24	
Program Support Expenses		23.52%
Community Education Expenses		17.53%
Fundraising Expenses		7.02%
Administration & Accountability Expenses		51.93%

NOTE 7: Ratio of Funds used for Charitable Purposes to Total Donations Revenue

Total Donations Revenue	149,545.77	
Total Funds Remitted to Myanmar	79,356.24	53.06

NOTE 8: Program Support Expenses

Salaries & Superannuation	11,495.57
---------------------------	-----------

NOTE 9: Community Education Expenses

Salaries & Superannuation	3,416.40
Promotional Expenses	5,149.53
	8,565.93

NOTE 10: Fundraising Expenses

Salaries & Superannuation	56,223.62
General Fundraising Expenses	15.00
	56,238.62

NOTE 11: Accountability & Administration Expenses

Salaries & Superannuation	17,336.14
Insurance - Liability & Workers Compensation	2,562.08
Office Supplies	964.35
Conferences	27.27
Bank Charges & Paypal/Shopify Commissions	1,081.56
Compliance Costs	1,757.00
Audit	650.00
Miscellaneous	1,000.00
	25,378.40

NOTE 12: Foreign Currency Transactions

The only foreign currency transactions undertaken by SUSTAIN Projects Myanmar Inc are those necessitated by the remittance of development funds to our programs in Myanmar.

NOTE 13: Table of Cash Movements for Designated Purposes

No single Appeal, Grant or other form of fundraising for a designated purpose generated 10% or more of SUSTAIN Projects - Myanmar's international development revenue for 2020.



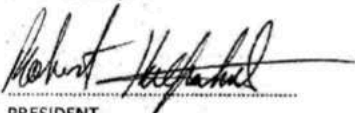
SUSTAIN Projects — Myanmar Inc
Statement by Management Committee Members
For the Year Ended 31 December 2020

The Committee has determined that the association is not a reporting entity. The Committee has also determined that this special purpose financial report should be prepared in accordance the accounting policies outlined in the Notes to the Financial Statements.

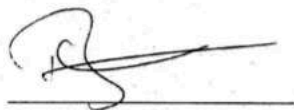
In the opinion of the Committee the financial reports:

1. Are in accordance with relevant legislation and accounting standards, and present a true and fair view of the financial position of SUSTAIN Projects - Myanmar Inc, as at 31 December 2020 and its financial performance for the year ended on that date.
2. At the date of the statement, there are reasonable grounds to believe that SUSTAIN Projects Myanmar Inc. will be able to pay its debts as and when they fall due.

The financial statements have been reviewed and approved by the Management Committee and this statement is made in accordance with a resolution of the Committee and signed for on behalf of the Committee by:



ROBERT HEFNER
PRESIDENT



TREASURER

Umina, NSW 2257
28 February 2021



W NUTTON
U1, 6-8
GLOUCESTER AVE
BERWICK VIC 3806
PH 03 9768 9868

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS:
SUSTAIN PROJECTS - MYANMAR INC.

Report on the financial report

I have audited the accompanying financial report, being a special purpose financial report of SUSTAIN Projects - Myanmar Inc. (the association), which comprises of the Statement of Financial Position as at 31 December 2020, the Statement of Financial Performance, Cash Flow Statement, Statement of Changes in Equity and notes to the accounts comprising a summary of significant accounting policies, other explanatory information and the committee's report.

Committee's responsibility for the financial report

The committee of the association is responsible for the preparation of the financial report and has determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the *Australian Charities Not-for-Profits Commission*. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view, in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material



misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern assumption of accounting and conditions that may cast significant doubt on the Association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the committee and management reading, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

Independence

In conducting my audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

Auditor's opinion

In my opinion the financial report of the association has been prepared in accordance with the *requirements of the Australian Charities Not for Profit Commission requirements*:

- a) giving a true and fair view of the entity's financial position as at 31 December 2020 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards as referred to in Note 1 to the financial statements.

Basis of accounting and restriction on distribution

Without modifying my opinion, I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist SUSTAIN Projects - Myanmar Inc. to meet the requirements of the *Australian Charities Not for Profit Commission*. As a result, the report may not be suitable for another purpose.

W. NUTTON



REGN COMPANY AUDITOR 7915
15 March 2021

