



**SUSTAIN PROJECTS
MYANMAR**

**2021
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.



Newly graduated Physician Assistant performing an ultrasound at the remote jungle clinic

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.



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.



COMMITTEE OF MANAGEMENT

Dr Rob 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

NATIONAL ADMINISTRATOR : Joy Dyer

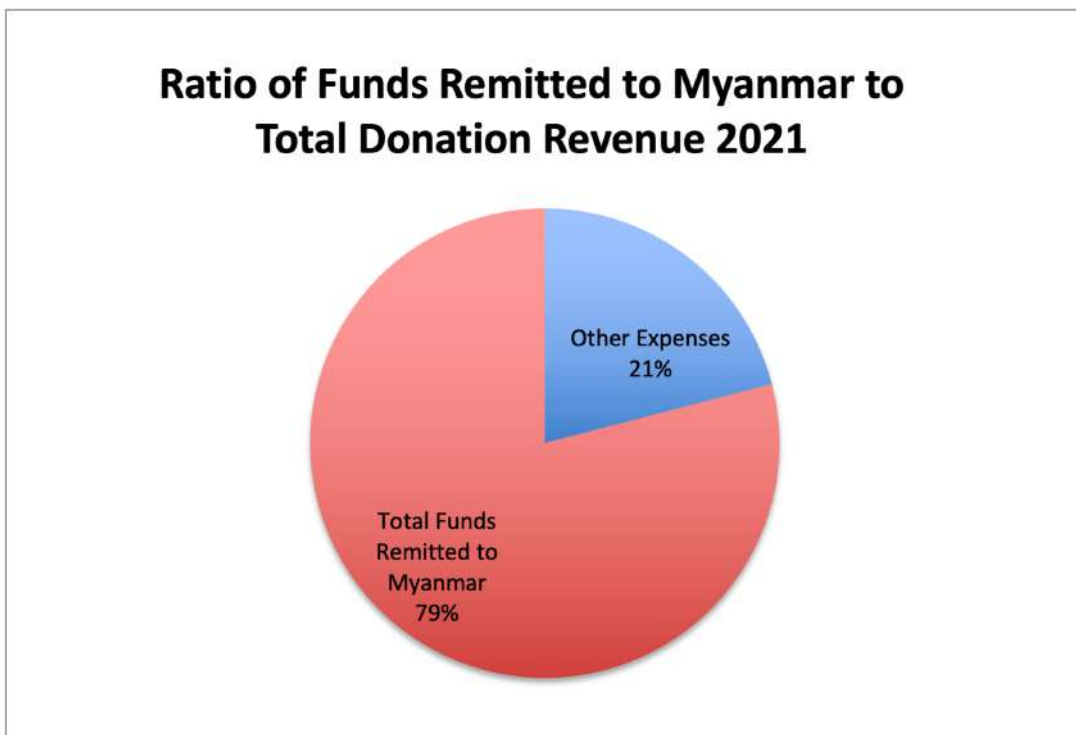
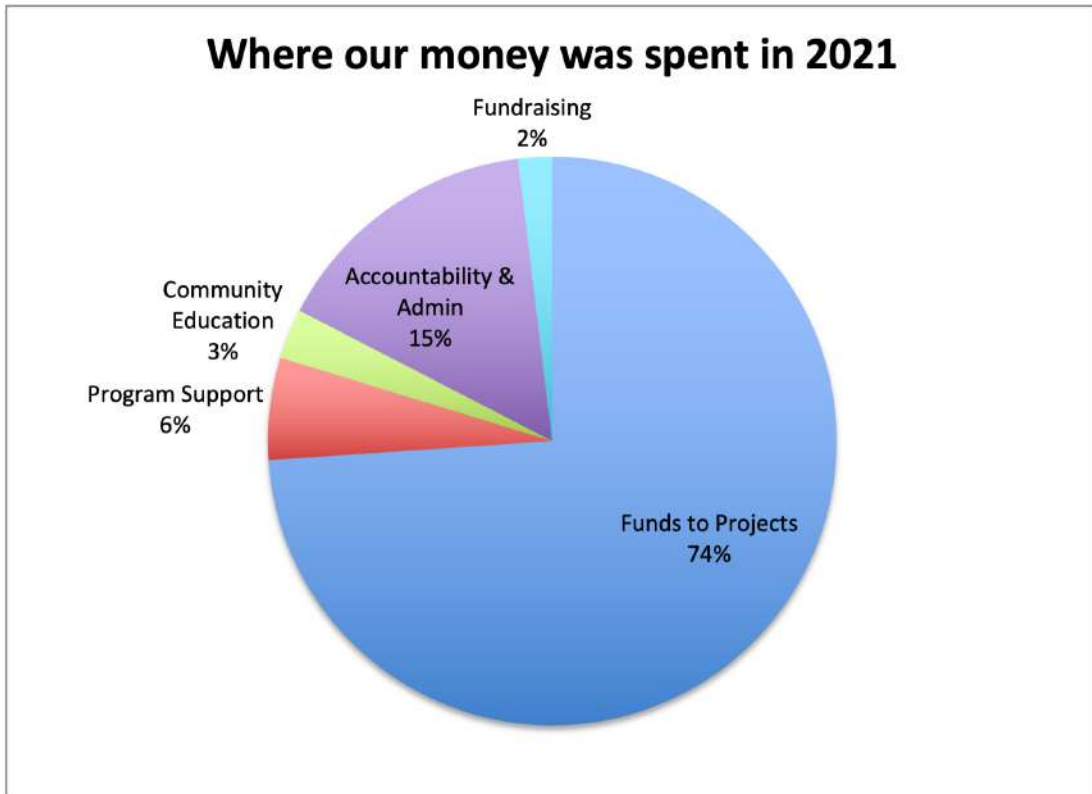


In-country partner CCM distributing food and homegrown vegies to vulnerable households.



WHERE OUR MONEY WENT IN 2021

In 2021 \$92,493 AUD was forwarded to support our development projects in Myanmar. This represented 79% of donations received and 74% of total expenses.



SUMMARY OF PROGRAMS

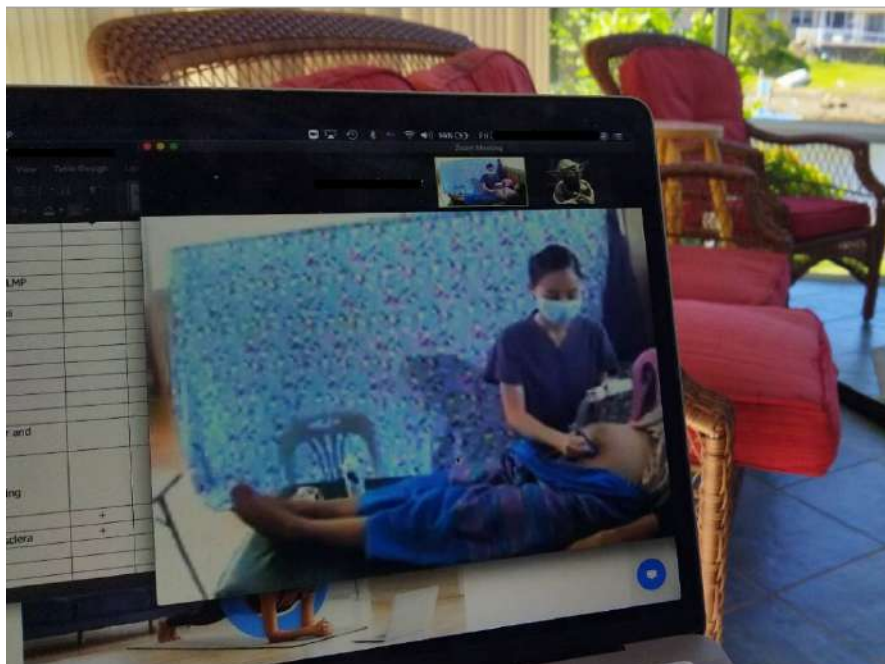
MATERNAL & CHILD HEALTH

(74% of funds sent)

SPM has had one permanent volunteer working in a regional area of Myanmar. As a qualified midwife, she co-ordinates the maternal and child health project in partnership with **Earth Mission Asia (EMA)**. Sadly, in late October 2021 she had to leave Myanmar with her family for security reasons. While based in Australia she continued to train students virtually in the obstetric units, as well as support her midwifery team at the both the T-RAD and jungle clinic. The T-RAD clinic continued to operate antenatal services **5 days a week** including ultrasound. A total of **2,164 ultrasounds** were carried out during the year at the T-RAD clinic and **1,395** of those were for pregnancy.

In late 2020 **SPM** provided the funds for a portable ultrasound machine for the remote jungle clinic. Having ultrasound technology available in this remote location has meant that any high-risk issues such as placenta previa are picked up early. Due to COVID and the Coup it was difficult to transfer high risk cases for specialist care, however the midwifery program was able to refer **3 women** for Caesarean Sections.

In 2021 **4 women** were diagnosed with molar pregnancies, and these women were monitored closely between the clinics and 3 required a prophylactic treatment in order to prevent the potential of development of cancer later on. The program also supported **4 babies** for infant milk formula, each of these babies had sadly lost their mothers during birth in remote locations with no access to the **EMA** clinics.



PA student undergoing obstetric assessment via Zoom



EARLY EDUCATION/LIFESKILL

(6% of funds sent)

SPM supports a small grass roots organisation called Community Care Myanmar (CCM) which works in one of Yangon's largest slums. Up until COVID-19 hit in early 2020 CCM operated a small early education program in the slum where up to 100 children were getting a basic education and a daily healthy meal. Since then, the school has not been allowed to reopen but the team have continued to monitor the health and well being of all of the children and families associated with the school and provide support when needed.

During 2021 **SPM** began to support a new initiative which provides sewing training to a small group of young girls living in the slum community. A total of **60 girls** undertook the training in 2021. **SPM** also supports CCM with advice on account keeping and we pay for the registration of their on-line accounting package.



Young girl learning sewing skills

PHYSICIAN ASSISTANT TRAINING

(15% of funds sent)

The Physician Assistant (PA) Training Program is a 5 year course facilitated by **Earth Mission Asia (EMA)**. 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. Up until February 2021 the Year 2,3 and 4 students were based at the T-RAD clinic but for their safety the training program was moved to a remote jungle location. This added extra challenges in the delivery of training modules as classes had to be done via Zoom, but students and trainers adapted well. It also meant that extra accommodation, classrooms, sanitation and dining facilities had to be built in the jungle as well as extra rooms at the clinic. The extra clinic facilities also included a small operating theatre.



The T-RAD clinic remains open and local staff continue to provide much needed health services to the surrounding community.

In 2021 there were **40 students** enrolled in EMAs Physician Assistant and Engineering Training program and a total of **55 local staff** working at the clinics and training centre.

Funds sent to this program in 2021 went towards the salaries of local clinic and teaching staff as well as infrastructure development at the remote jungle clinic/training centre.



Patients at the T-RAD clinic undergoing triage.



Year 3 student working in the jungle clinic

COVID-19/COUP EMERGENCY RESPONSE (5% of funds sent)

Our partner CCM responded to the needs of the slum community after COVID and the Coup meant that many of the people lost their meagre source of income. Working with community leaders the team distributed food packs and other household items regularly throughout 2021. A total of **3,722 households** received food packages and **200 households** received mosquito nets and blankets. A Christmas celebration provided **1,300 households** with a nutritious soup. The funds sent from **SPM** provided approximately 50% of the total amount that CCM spent on the emergency response.



Community members waiting to receive their food packs.



STORIES OF CHANGE

STORY ONE

This beautiful baby has been receiving milk formula support since her mother sadly passed away 10 days after she was born, mostly likely from post-partum haemorrhage.



Within 12 hours of hearing about the situation the midwifery program was able to get milk powder to the father and grandmother. If life wasn't already stressful enough the baby comes from a village that has been and continues to be under attack from the Myanmar Military. Her family and fellow villagers

had to flee into the jungle for safety. The midwifery team were able to have a friend deliver a 2 month supply of milk powder to her in their displaced home. As you can see she is happy and healthy. Her father sent a message saying, "Thanks so much for your help for supporting my daughter. We are so thankful!"

STORY TWO

Because of Covid-19, patient travel to Thailand for surgical consultation has been restricted. And because of the coup, surgical consultation from the central Myanmar side is definitely closed. Any patient needing ANY surgery, including C-sections could be moved only with great difficulty. Our partner **EMA** were quickly able to acquire basic operating room supplies and instruments to get their surgeon up and operating from the remote jungle clinic. Currently, he is operating in a converted storeroom. This has included several C-sections that would otherwise have ended disastrously. This is the result of one of those C-sections.



STORY THREE

Swe Thue is a young man that the team at CCM have journeyed with over several years. Born with a congenital disability he spent the first few years of his life isolated and ostracised by the community. After the CCM team visited him at his home and invited him to attend school he soon came out of his shell and thrived in the environment of love and acceptance. He graduated from the pre-school program in early 2020 but COVID and then the Coup have prevented him from returning to the school. However, the CCM team still visit him and his family regularly to encourage them and check on how he is doing. Swe Thu has ongoing medical costs that CCM are able to assist with, and it has been especially challenging for him being so vulnerable during COVID outbreaks. It was great to see this recent photo of him and his parents showing how well he is doing.



STORY FOUR

Lay Lay Poe graduated from the Physician Assistant program at the end of 2020.



In addition to her PA training she was trained in ultrasonography and during 2021 has been able to perform pregnancy ultrasounds on many women and has identified various high risk conditions. Here is what she has to say about her training, "I feel incredibly grateful that I've been able to finish this 5-year Physician Assistant Program from Earth Mission Asia. I have learned most of the things I need to learn to provide better healthcare in remote Karen

state. My experience at the Rain Tree Clinic has been helpful because I have seen many patients and some difficulties with pregnancies as well. My future plan is to continue working as a healthcare provider in the remote Karen area. Thank you all who supported me financially and prayerfully during my PA journey. God bless you all!"



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 2021.

WORKPLACE HEALTH & SAFETY

There were no workplace injuries or incidents reported in 2021.



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*



Clinic supplies being transported into the jungle.



FROM THE CHAIR

To say that 2021 was a tough year for Myanmar would have to be one of the big understatements of the year. While not generating nearly the same headlines and breathless news stories as Ukraine – which is very much top and centre in the news as I write this – the regime has been every bit as brutal and the conflict has been going on all year since the coup began on 1st February 2021. Regular reports of innocent civilians and children killed in the conflict have become part of the regular monthly briefings and updates give to those charities working on the country and ACFID has been very helpful in trying to find ways of continuing to get Aid and Development money into the country.

Chatham House, a respected UK based research and discussion group promoting democracy, says that over 1500 civilians have been killed, over 12,000 arrested (many held in pretty dire conditions) 600,000 now with major food insecurity and the economy is now much worse than before the coup. The main positive outcome has been that most of the armed and fractious rebel ethnic groups have stopped fighting each other and are intent on ousting the military regime. This is, unfortunately, not likely to happen soon. All of that on top of what turned into a largely uncontrolled on-going pandemic has been disastrous for the country

Clearly this severely impacted operations for us and every other charities in the country. Mon and her family felt fairly safe at the clinic since it was generally quiet in her rural location– at least at the start of all this – and there was a lot of work to do in seeing PA students trained and sent out. However by mid-September we were worried enough by the situation to move the family to Yangon and ultimately, through the help of the Australian Embassy they were able to (miraculously) make it back to Australia. Mon's work has continued via zoom and all other communication means and the family is considering how and where and when to return to Myanmar or Thailand. The need remains great and the statistics around maternal and child mortality are not going to improve with all the unrest and growing poverty in the country. But we will persist!

Our project in Yangon was disrupted regularly with shutdowns and lockdowns over the pandemic and military coup. We gave funds to provide food rations for families in desperate situations, and our local partner provided training for some of the young women to up-skill and empower them to have their own small businesses. All of these programmes have struggled in the circumstances forced on them, but we are determined to provide longer term solutions in all of our work, focusing on the issues of keeping families healthy, mothers alive and children with a hopeful future. Sometimes however, for the longer term goals to be achieved we need to keep parents and children alive in the present. At the moment in Myanmar that is somewhat of a challenge.

Our biggest challenge remains fundraising and we are always wondering how best to ask people to support the work given the multiple crises that fight for attention and the charity dollar. More volunteers to help us with that part of the operation would be very helpful!

Thanks for your support over the last year. While it's been difficult year it's been wonderful to have a small band of people giving regularly and supporting our projects in many different ways. On behalf of those who benefit we thank you.



Robert Kilpatrick
Board Chair



FINANCIAL STATEMENTS

SUSTAIN Projects – Myanmar Inc

Management Committee Report

For the Year Ended 31 December 2021

The Committee submits the Financial Report of Sustain Projects - Myanmar Inc. for the year ended 31 December 2021.

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
	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 2021.

OPERATING RESULT

The net deficit for the year ended 31 December 2021 is \$5157.94

Signed in accordance with a resolution of the Committee

ROBERT KILPATRICK

PRESIDENT

BRIAN PATCHETT

TREASURER



Financial Performance

SUSTAIN Projects - Myanmar Inc

For the year ended 31 December 2021

	Note	2021	2020
REVENUE			
Donation Income			
Donations & Gifts			
Monetary Donations & Gifts			
Development Programs Donations		77,742.98	110,985.77
Team Support		39,265.00	38,560.00
Total Monetary Donations & Gifts		117,007.98	149,545.77
Total Donations & Gifts		117,007.98	149,545.77
Total Donation Income		117,007.98	149,545.77
Investment Revenue			
Bank Interest		76.72	1,088.22
Total Investment Revenue		76.72	1,088.22
Other Income			
Team Support Administration Levies		1,524.00	1,524.00
Transfers from Covid-19 Funding & Hackett Reserve		0.00	62,552.20
Miscellaneous Income		1,350.90	1,398.16
Total Other Income		2,874.90	65,474.36
TOTAL REVENUE		119,959.60	216,108.35
EXPENDITURE			
International Aid & Development Programs Expenditure			
International Programs			
Funds to International Programs			
Development Programs		54,179.25	37,459.39
Team Support		38,314.00	41,896.85
Total Funds to International Programs		92,493.25	79,356.24
Program Support Costs	8	7,259.85	11,495.57
Total International Programs		99,753.10	90,851.81
Community Education Costs	9	3,568.61	8,565.93
Fundraising Costs	10	2,419.95	56,238.62
Accountability & Administration Costs	11	19,375.88	25,376.40
Total International Aid & Development Programs Expenditure		125,117.54	181,034.76
Commercial Activities Expenditure			
COGS - Opening Inventory		0.00	0.00
Total Commercial Activities Expenditure		0.00	0.00
TOTAL EXPENDITURE		125,117.54	181,034.76
EXCESS/(-)SHORTFALL OF REVENUE OVER EXPENDITURE		(5,157.94)	35,073.59

Financial Position

SUSTAIN Projects - Myanmar Inc
As at 31 December 2021

	Note	31/12/2021	31/12/2020
Assets			
Current Assets			
Cash & Cash Equivalents	4	103,487.80	109,365.31
Other Financial Assets			
GST		1,139.51	419.94
Total Other Financial Assets		1,139.51	419.94
Total Current Assets		104,627.31	109,785.25
Total Assets		104,627.31	109,785.25
Liabilities			
Current Liabilities			
Trade & Other Payables		0.00	0.00
Current Tax Liabilities			
PAYG Payable		0.00	0.00
Total Current Tax Liabilities		0.00	0.00
Total Current Liabilities		0.00	0.00
Total Liabilities		0.00	0.00
Net Assets			
		104,627.31	109,785.25
Equity			
Current Year Earnings		(5,157.94)	35,073.59
General Reserves	5	60,000.00	60,000.00
Retained Earnings		49,785.25	14,711.66
Total Equity		104,627.31	109,785.25



Cash Flow Statement

SUSTAIN Projects - Myanmar Inc

For the year ended 31 December 2021

	2021	2020
Cash Flow from Operating Activities		
Net Deficit	5,157.94	35,073.59
Adjustments for:		
Interest Income	76.72	1,088.22
	5,234.66	33,985.37
Increase in Other Financial Assets (GST)	719.57	41.99
Decrease in Current Liabilities	-	27,906.11
Decrease in Reserves	-	80,574.65
Net Cash from Operating Activities	5,954.23	74,453.40
Cash Flows from Investing Activities		
Interest Received	76.72	1,088.22
Net Cash from Investing Activities	76.72	1,088.22
Net Cash from Financing Activities	-	-
Net Cash Inflow/(-)Outflow	5,877.51	73,365.18
Cash/Bank/TD Balances at 1 January 2021	109,365.31	182,730.49
Cash/Bank/TD Balances at 31 December 2021	103,487.80	109,365.31

Statement of Changes in Equity

SUSTAIN Projects - Myanmar Inc

As at 31 December 2021

	2021	2020
	Ret. Earnings	Ret. Earnings
Balance at 1/1/21	109,785.25	155,286.31
Transfers from Hackett Reserve		80,574.65
Excess of Expenditure over Revenue	5,157.94	35,073.59
Balance at 31/12/21	104,627.31	109,785.25



Notes to, and Forming Part of, the Accounts

SUSTAIN Projects - Myanmar Inc
For Year Ended 31 December 2021

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	10,068.47
Westpac - General Fund Account	9,823.14
Westpac - Cash Reserve Account	17,086.65
Westpac - Payway Account	116.82
Westpac - Debit Card Account	463.56
Westpac - Parker Support Account	5,043.78
Westpac - Term Deposit	60,074.82
SUSTAIN Projects - Myanmar Paypal Account	806.86
Petty Cash	3.70
	<hr/>
	103,487.80

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 0.07%. Some of these funds 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 2021

NOTE 6: Ratio of Group Expenses to Net Expenses

Program Support Expenses	7,259.85	
Community Education Expenses	3,568.61	
Fundraising Expenses	2,419.95	
Administration & Accountability Expenses	19,375.88	
Total Expenses	32,624.29	
Admin. Donations/ Levies & Miscellaneous Income	- 2,874.90	
Net Expenses	29,749.39	
Program Support Expenses		22.25%
Community Education Expenses		10.94%
Fundraising Expenses		7.42%
Administration & Accountability Expenses		59.39%

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

Total Donations Revenue	117,007.98	
Total Funds Remitted to Myanmar	92,493.25	79.05

NOTE 8: Program Support Expenses

Salaries & Superannuation	7,259.85
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NOTE 9: Community Education Expenses

Salaries & Superannuation	2,419.95
Promotional Expenses	1,107.39
	3,527.34

NOTE 10: Fundraising Expenses

Salaries & Superannuation	2,419.95
General Fundraising Expenses	-
	2,419.95

NOTE 11: Accountability & Administration Expenses

Salaries & Superannuation	12,138.75
Insurance - Liability & Workers Compensation	2,529.16
Office Supplies	914.76
Conferences	-
Bank Charges & Paypal/Shopify Commissions	817.48
Compliance Costs	1,803.00
Audit	650.00
Subscriptions	522.73
Miscellaneous	-
	19,375.88

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 2021.



SUSTAIN Projects – Myanmar Inc
Statement by Management Committee Members
For the Year Ended 31 December 2021

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 2021 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 KILPATRICK
PRESIDENT


.....
BRIAN RICKETT
TREASURER

Umina, NSW 2257
09 February 2022



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 2021, 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 and accounting standards as stated in note 1 to the accounts. 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 2021 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
3 February 2022

