

SUSTAIN PROJECTS MYANMAR

ABN: 47380045086



# ANNUAL REPORT 2022



## 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.

### 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.



A bambulance - how patients are transported in the jungle. Photo by EMA.



# 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

## MATERNAL HEALTH COORDINATOR

Monica Parker

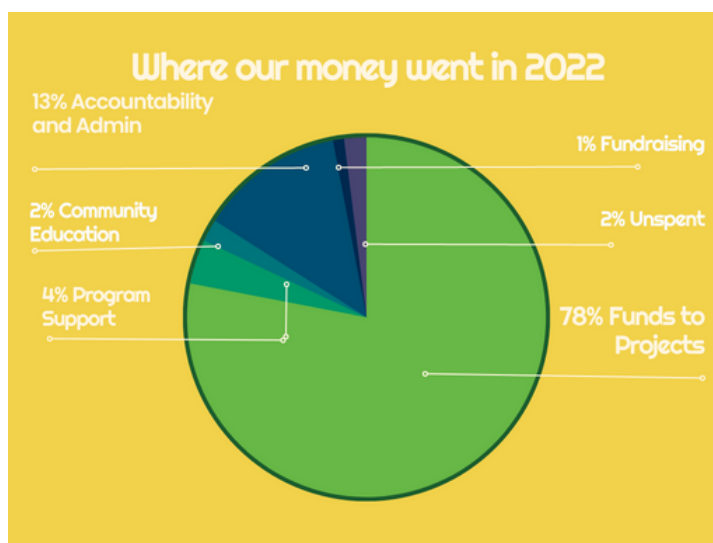


Young students hard at work

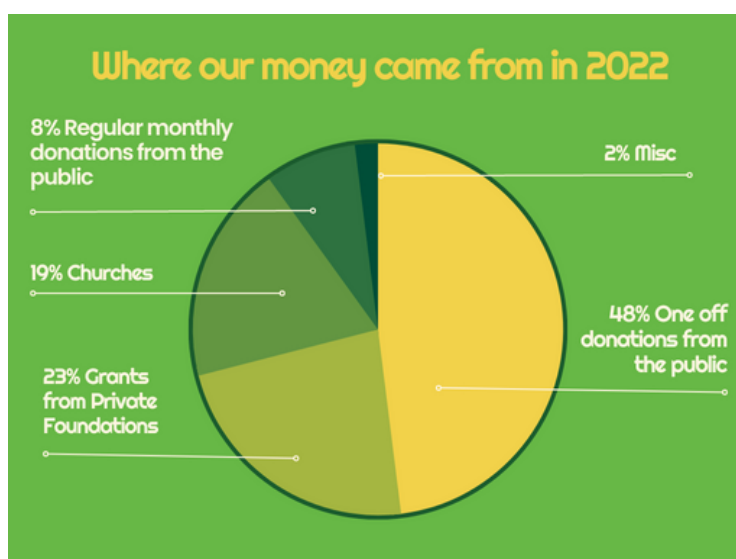
# FINANCIAL SUMMARY

You will find our audited accounts as an appendix to this report but here is a brief summary of our 2022 finances.

In 2022 \$108,272 AUD was forwarded to support our projects in Myanmar.



The above chart reflects the ratio of funds used for charitable purposes to total donation revenue



2022 saw us in a reasonably healthy financial position. We had and increase in the number and size of one-off donations from the general public, and we continue to retain a sum of \$60,000 in reserve for any emergency. However our goal is to increase the number of regular monthly donors.

# SUMMARY OF PROGRAMS



## MATERNAL & CHILD HEALTH (40% of funds sent)

Our maternal and child health project is run in partnership with Earth Mission Asia (EMA), and is run from 2 clinics in regional and remote Karen State. Mon Parker, an Aussie nurse/midwife co-ordinates the program and is currently based in Australia with her family due to the security situation in Myanmar. She continues to train young medic's virtually in midwifery and also supports the current staff who



are running daily antenatal clinic's and ultrasound services. During 2022, 924 pregnancy ultrasounds were carried out, 81 deliveries were assisted in the jungle clinic, up from 20 in 2021, and 28 had c-sections performed at the jungle clinic. In addition 9 babies were supplied with milk powder, 3 women medically treated for molar pregnancy, and 8 newborns (plus 4 siblings) received Hep B treatment.





## BIRTH UNIT CONSTRUCTION AND FIT OUT (40% of funds sent)

A long term dream of SPM has been to provide a safe, culturally appropriate and high quality facility for women living in remote areas of Karen State to go to when giving birth to their babies. At last in 2022, despite all the challenges, we finally started to see this dream take shape. A delivery room and labour ward was built adjacent to EMA's new operating theatre. Late in the year solar power was installed and equipment started to arrive. We are very excited to see this facility become fully operational in 2023.



## PHYSICIAN ASSISTANT TRAINING (1% of funds sent)

Unfortunately we were not able to support this project to the extent we were hoping as the priority need from our partners was getting the Birth Unit up and functioning. However, the program still continues to flourish with a total of 10 PA's and 1 Engineering Technician having, at the end of 2022, completed their 5 year and 3 year courses and graduated. This brings the total number of graduated PA's now working in remote clinic's to 21.



## EARLY EDUCATION/LIFESKILLS

(12% of funds sent)

SPM supports a small grass roots organisation called Community Care Myanmar (CCM) which works in one of Yangon's largest slums. CCM ran a summer school in which 34 children completed. Then in June the early education program was able to restart after a 2 year break due to COVID. 61 children attended the early education program and were also given a daily nutritious meal.

The sewing program that CCM started in 2021 continued to flourish. Three, three month modules were held with 56 girls and 1 boy completing the course. Towards the end of 2022 the team at CCM identified the lack of safe outdoor play as a



priority need for the children. Thanks to a generous church partner we were able to send across funds that have been set aside to build a safe outdoor play area.

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







## EMERGENCY RELIEF AND FOOD AID

(7% of funds sent)

Our partner CCM continues to respond to the needs of the slum community as they face out of control inflation, food insecurity and loss of work. Working with community leaders the team distributed food packs and other household items regularly throughout 2022. A total of 3,040 households received food packages, 200 households received mosquito nets and 130 children received new shoes. 52 people were supported to attend the local clinic/hospital for medical treatment. The funds sent from SPM provided approximately 24% of the total amount that CCM spent on the emergency response.



# STORIES OF CHANGE

## STORY ONE

The boy named Okkar Kyaw started kindergarten five days a week at CCM school. His family is struggling for their daily life. They don't have proper income to pay for studying at government school. Before, he used to attend pre-school here for two years. Okkar Kyaw, is a clever boy. He is smart and very interested in learning. CCM allowed him to join our educational program,



attending pre-school and offering a meal a day since June, 2022. According to CCM teachers, he is very good at Mathematics, English and Myanmar language. Now, he is one of the top students in his class. "I'm really enjoying learning with my friends. Math is my favorite subject. I use to finished first among my friends whenever teachers give us math problems." he said. Teacher quoted "He is talented. He is keen on learning. We should continue to let him join our educational program every year. I wish he becomes educated person." His family lost their home ten years ago and they moved into the slum community. Since then, they didn't have proper home. His father is wage-worker and takes up any job that comes by. His mother is currently helping to cook for students and children, and does the cleaning at CCM school. "I want him to be educated. I wish he successfully pass 11-grade at least. I don't want him to become like us. He won't be if he is educated. This is my simple wish." – said his mother.

Written by CCM project co-ordinator.

## STORY TWO

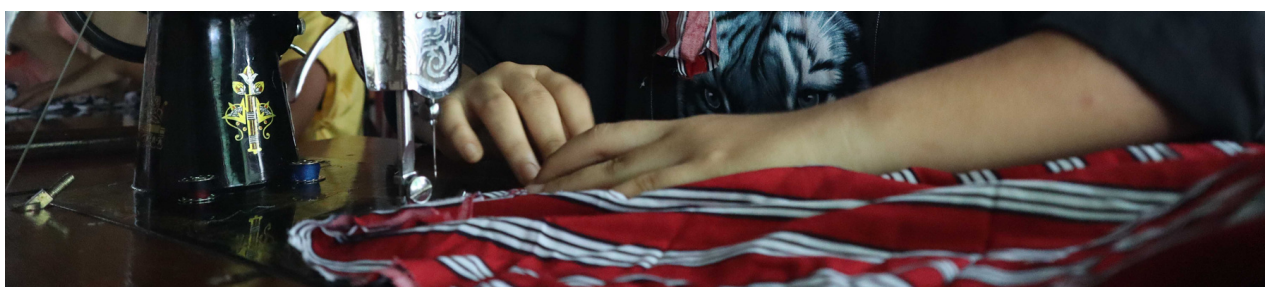
Ei Tone is 21 years old, who is living with 10 family members – her parents, her siblings and her brother's family in their small home in a slum community. Her sister and her brother are only working and support the whole family. She heard about the sewing training from a neighbour through CCM volunteers.



She said "Since then, I wanted to join sewing class. I am lucky CCM accepted me to join their new class on December, 2022." Before that, she worked as a helper at one of the textile companies. At that time, she noticed that she would like to sew instead of working as a helper. "People disrespect me when I am working there. I need to work many things as a helper. But I noticed if I can sew, I can have proper job and also specific tasks working as a tailor." She openly shared her feelings. That's the start of her dreams. Before, she really wanted to sew and

she never had an opportunity to join any tailoring class because of the expensive fees. Now, she is attending CCM's tailoring three-month program. "Now, I think I learned 40% of tailoring class. I am practicing how to sew different designs. After this class, I hope I can work anywhere I like. I would like to thanks to my teacher and anyone who is helping me along this process." – she said.

Written by CCM project co-ordinator.



## STORY THREE

In 2020 a generous Australian Foundation gave us a grant that allowed us to purchase a solar fridge for the clinic in the jungle. This would allow vaccines and medicines to be stored at the correct temperature and used to save lives and prevent disease.



One day in 2022 a nine year old boy presented at the clinic with tetanus after stepping on a piece of wood in his village. He came in with “lock jaw” and full body seizures. The team were able to treat him with tetanus vaccine and antibiotics that were stored in the solar fridge. The Doctor said that if it wasn't for the drugs they would have had to just watch him die a painful death. Another program that has been made possible because of the solar fridge is the treatment and prevention of Hepatitis B. The number of babies being protected from Hep B because of vaccines stored in the fridge is also amazing. In total 8 babies born in 2022 to a Hep B positive mothers who will now be protected from future liver disease thanks to the vaccine regime.

## STORY FOUR

On June 8th, a healthy 7lbs 11oz baby boy entered the world at the Raintree Clinic. His joyful parents named him Saw Ler Pweh Wah.... Mr. Completely Good. Three days after delivery, Mr. Good headed to his new home in the jungle village. Breastfeeding in the village is an important but complicated and quite public matter. Everyone is worried about the quantity of mother's milk and many offer well-meaning but often ill-informed advice. Mom soon came to believe her breast milk wasn't enough for her growing son. So she supplemented his feedings

a few times with the only other option she had available....condensed milk in a bottle. Unfortunately, the variety of condensed milk found in the jungle has almost no nutrition. After that, the baby seemed to prefer the bottle feedings over breastfeeding. Over the course of the next few weeks, Saw Ler Pweh Wah slowly lost weight.

Mothers love to bring their fat happy babies to the clinic... indisputable evidence of their superior mothering skills. On the other hand, mothers also sometimes feel guilty for a chronically skinny baby, and want to try one more home remedy before they admit public defeat. So, the very babies who need medical care the most sometimes remain hidden in the village, even if they have easy access to a clinic.

After six weeks, Saw Ler Pweh Wah's mom was desperate. She brought him back to the Raintree Clinic. The baby had dropped almost 2 pounds. Our staff checked him over carefully. They gave him antibiotics, even though he didn't have a fever. Sometimes, malnourished babies are so weak that they can't even mount a fever response to severe infections. Finding no other causes to explain the weight loss other than a simple misunderstanding about the dietary needs of a baby, we went back to the basics. The baby sucked well, so we restarted breastfeeding and



supplemented that with a High Energy Formula. Day and night, our Physician Assistants gave the baby and his mother special attention and encouragement. Soon, breast feeding was back on track. After 5 days, the baby was well on his way to being Mr. Completely Good again. Staff discharged him home after 10 days and scheduled close followup. This photo is his one month, breast-fed-only, fat-and-happy, followup picture.

Written by EMA staff member

## STORY FIVE

14

After graduating from EMA, I returned to Kler Lwee Htu District and am now working with the K3 district health department leader. I manage the Hte Mu Ka clinic and take responsibility to look after the patients. I help the district health department and director with admin and logistics related to COVID-19 prevention and control in the area. I have taken responsibility for the COVID-19 treatment center and taking care of patients with COVID-19. I am also a team member in the district COVID-19 vaccination team to distribute vaccines. Along with these jobs, I am taking classes with the maternity and child health department of KDHW learning emergency obstetric management.

In the coming months, I will have a chance to work in the Ler Doh township clinic. Every week, I will lead a case study and review for the staff. Teaching and learning together as we talk about patient cases is incredible. I see a lot of patients every day, but sometimes it is difficult to give them medicine because the clinic does not have enough. If we admit the patient to IPD, we teach the staff to share what they learn. Unfortunately, due to lack of resources, we cannot treat some patients, which we refer to other clinics such as RTC & T-RAD.

Saw Htoo Par - PA Graduate



## FROM THE CHAIR

How I wish it was possible to write an upbeat report for Myanmar. Something that kicked off with "Now that democracy has been restored, the fighting has stopped, and many political detainees have been freed Myanmar is beginning to once again be the grain basket of South East Asia." Alas we seem to be a long way from that and not getting any closer. Every time I do a board report for our bimonthly board meetings I check back through what the news channels have reported on Myanmar. It makes depressing reading and it's very hard to give a summary of it without feeling a mixture of despair, anger and helplessness. And that's from someone not even living under the challenging conditions.

At the same time we can see glimpses of progress thanks to some focus through the Sustainable Development Goals. One of the key statistics that suggests if we are helping make goals like Goal 5 of the SDGs, "Achieving gender equality and empowering all women and girls" then we are helping make a difference. Figures from the World Bank show that maternal mortality rate was on a decline in Myanmar from 371 deaths per 100,000 births in 2000 to 179 in 2020. In Australia it went from 7 to 3 on the same time period.

Similarly, the infant mortality rate has also declined dramatically but is still way above Australia or even its nearest neighbour Thailand. In Myanmar in 2022, 34 children out of every 1000 infants died before they reached one year of age. In Thailand the number is 7 and in Australia the number was 3.

The statistics are only a part of the story – and while very important as a measure of effectiveness, they are pretty boring to most people. The other part is in the stories you can read in this report where people, inspired by the words to "love God and love people" dedicate their lives to blessing the lives of other people. Sustain Projects Myanmar supports this life changing work with the help of a dedicated midwife like Mon Parker who, with her husband and family, lives to keep mothers and babies safe, and more importantly, to train others in the local communities to save lives and help mothers and babies flourish. Similarly, with our work with the CCM school in Yangon. An opportunity to provide a very different future for children born into chronic poverty.

We want to thank all those who support this life changing and lifesaving work. And we want to commend this work to anyone thinking about how they can help to change the world and consider working with SPM as a doctor, midwife or nurse, teacher, teacher aide or contributing in any way to this important work.



## 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](mailto:info@sustainmyanmar.org)

Website feedback: [info@sustainmyanmar.org](mailto:info@sustainmyanmar.org)

Volunteers: [info@sustainmyanmar.org](mailto:info@sustainmyanmar.org)

Advocacy: [info@sustainmyanmar.org](mailto:info@sustainmyanmar.org)

You can also write to us at our office

PO Box 1232

Maroochydore

QLD 4558

## 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 inquiry about how SPM operates please write to [info@sustainmyanmar.org](mailto: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. 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, please visit our website, write to [info@sustainmyanmar.org](mailto:info@sustainmyanmar.org) or ring +61 423 721 153.



## THE ACFID CODE

SUSTAIN Projects Myanmar Inc is a member of the Australian Council for International Development (ACFID) 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 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](http://www.acfid.asn.au/code-of-conduct)

Phone: (02) 6285 1816



ACFID  
MEMBER





We could not do what we do with out the generous and faithful support of our donors. Many of you have been on this journey with us for over 15 years and we greatly appreciate you standing with us over those years. We all have longed to see the situation in Myanmar improve for the people but sadly this is not the case, in fact things have become even more difficult over the past two years. So our work together is not finished and on behalf of our beneficiaries, local partners, staff and Board we want to say thank you for coming and staying on the journey with us. Your feet may not be physically on the ground in Myanmar but you are a beautiful part of bringing good news to vulnerable communities.



# FINANCIAL STATEMENTS

**SUSTAIN Projects – Myanmar Inc**  
**Management Committee Report**  
**For the Year Ended 31 December 2022**

The Committee submits the Financial Report of Sustain Projects - Myanmar Inc. for the year ended 31 December 2022.

**MANAGEMENT COMMITTEE MEMBERS**

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

<b>President:</b>	Dr Rob Kilpatrick
<b>Secretary:</b>	Ms Ellen Betts
<b>Accountant/Treasurer:</b>	Mr Brian Patchett
<b>Ordinary Members:</b>	Mr Jeff Fullelove
	Mr Eric Holmes
	Mr Joe Pereira
	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 and young people including supply of school materials, food and hygiene supplies as well as training and support for their carers; and support for children with disabilities.
- Funding for the support of vulnerable families including supply of food and household items in response to the challenges brought about by the COVID 19 pandemic and the February 2021 military coup.
- Funding for health services to rural communities *including medicines and equipment, and infrastructure development.*

**SIGNIFICANT CHANGES**

There were no significant changes in 2022.

**OPERATING RESULT**

The net surplus for the year ended 31 December 2022 is \$7,475.29

Signed in accordance with a resolution of the Committee



.....  
**PRESIDENT**



.....  
**TREASURER**

## Financial Performance

SUSTAIN Projects - Myanmar Inc  
For the year ended 31 December 2022

Account	Note	2022	2021
<b>REVENUE</b>			
Donation Income			
Donations & Gifts			
Monetary Donations & Gifts			
Development Programs Donations		99,307.83	66,242.98
Team Support		40,001.00	50,765.00
<b>Total Monetary Donations &amp; Gifts</b>		<b>139,308.83</b>	<b>117,007.98</b>
<b>Total Donations &amp; Gifts</b>		<b>139,308.83</b>	<b>117,007.98</b>
<b>Total Donation Income</b>		<b>139,308.83</b>	<b>117,007.98</b>
Investment Revenue			
Bank Interest		20.95	76.72
<b>Total Investment Revenue</b>		<b>20.95</b>	<b>76.72</b>
Other Income			
Team Support Administration Levies		1,524.00	1,524.00
Miscellaneous Income		1,271.59	1,350.90
<b>Total Other Income</b>		<b>2,795.59</b>	<b>2,874.90</b>
<b>TOTAL REVENUE</b>		<b>142,125.37</b>	<b>119,959.60</b>
<b>EXPENDITURE</b>			
International Aid & Development Programs Expenditure			
International Programs			
Funds to International Programs			
Development Programs		69,708.11	42,679.25
Team Support		38,564.00	49,814.00
Parker Support		38,564.00	49,814.00
<b>Total Team Support</b>		<b>38,564.00</b>	<b>49,814.00</b>
<b>Total Funds to International Programs</b>		<b>108,272.11</b>	<b>92,493.25</b>
Program Support Costs	8	5,159.70	7,259.85
<b>Total International Programs</b>		<b>113,431.81</b>	<b>99,753.10</b>
Community Education Costs	9	2,586.76	3,568.61
Fundraising Costs	10	1,719.90	2,419.95
Accountability & Administration Costs	11	16,811.61	19,375.88
<b>Total International Aid &amp; Development Programs Expenditure</b>		<b>134,650.08</b>	<b>125,117.54</b>
<b>TOTAL EXPENDITURE</b>		<b>134,650.08</b>	<b>125,117.54</b>
<b>EXCESS/(SHORTFALL) OF REVENUE OVER EXPENDITURE</b>		<b>7,475.29</b>	<b>(5,157.94)</b>

## Financial Position

SUSTAIN Projects - Myanmar Inc  
As at 31 December 2022

Account	Note	31 Dec 2022	31 Dec 2021
<b>Assets</b>			
Current Assets			
Cash & Cash Equivalents	4	110,968.97	103,487.80
Other Financial Assets			
GST		1,133.63	1,139.51
<b>Total Other Financial Assets</b>		<b>1,133.63</b>	<b>1,139.51</b>
<b>Total Current Assets</b>		<b>112,102.60</b>	<b>104,627.31</b>
<b>Total Assets</b>		<b>112,102.60</b>	<b>104,627.31</b>
<b>Net Assets</b>			
		<b>112,102.60</b>	<b>104,627.31</b>
<b>Equity</b>			
Current Year Earnings		7,475.29	(5,157.94)
General Reserves	5	60,000.00	60,000.00
Retained Earnings		44,627.31	49,785.25
<b>Total Equity</b>		<b>112,102.60</b>	<b>104,627.31</b>

## Cash Flow Statement

SUSTAIN Projects - Myanmar Inc  
For the year ended 31 December 2022

	2022		2021
<b>Cash Flow from Operating Activities</b>			
Net Surplus	7,475.29	-	5,157.94
Adjustments for:			
Interest Income	- 20.95	-	76.72
	<u>7,454.34</u>	-	<u>5,234.66</u>
Decrease in Other Financial Assets (GST)	5.88	-	719.57
Decrease in Current Liabilities	-	-	-
Decrease in Reserves	-	-	-
<b>Net Cash from Operating Activities</b>	<u>7,460.22</u>	-	<u>5,954.23</u>
<b>Cash Flows from Investing Activities</b>			
Interest Received	20.95		76.72
<b>Net Cash from Investing Activities</b>	<u>20.95</u>		<u>76.72</u>
<b>Net Cash from Financing Activities</b>	-		-
<b>Net Cash Inflow/(-)Outflow</b>	7,481.17	-	5,877.51
Cash/Bank/TD Balances at 1 January 2022	103,487.80		109,365.31
Cash/Bank/TD Balances at 31 December 2022	<u>110,968.97</u>		<u>103,487.80</u>

## Statement of Changes in Equity

SUSTAIN Projects - Myanmar Inc  
As at 31 December 2022

	2022		2021
	<b>Ret. Earnings</b>		<b>Ret. Earnings</b>
Balance at 1/1/22	104,627.31		109,785.25
Excess of Revenue over Expenditure	7,475.29	-	5,157.94
Balance at 31/12/22	<u>112,102.60</u>		<u>104,627.31</u>

# Notes to, and Forming Part of, the Accounts

SUSTAIN Projects - Myanmar Inc  
For Year Ended 31 December 2022

## **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	20,505.79
Westpac - General Fund Account	19,892.34
Westpac - Cash Reserve Account	6,597.23
Westpac - Payway Account	1.59
Westpac - Debit Card Account	260.10
Westpac - Parker Support Account	3,234.78
Westpac - Term Deposit	60,085.19
SUSTAIN Projects - Myanmar Paypal Account	388.25
Petty Cash	3.70
	<b>110,968.97</b>

## **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 0.05%. 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 2022

### NOTE 6: Ratio of Group Expenses to Net Expenses

Program Support Expenses	5,159.70	
Community Education Expenses	2,686.76	
Fundraising Expenses	1,719.90	
Administration & Accountability Expenses	16,811.61	
<b>Total Expenses</b>	<b>26,377.97</b>	
Admin. Donations/ Levies & Miscellaneous Income	- 2,755.59	
<b>Net Expenses</b>	<b>23,622.38</b>	

Program Support Expenses	19.56%
Community Education Expenses	10.19%
Fundraising Expenses	6.52%
Administration & Accountability Expenses	63.73%

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

Total Donations Revenue	139,308.83	
Total Funds Remitted to Myanmar	108,272.11	77.72%

### NOTE 8: Program Support Expenses

Salaries & Superannuation	5,159.70
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### NOTE 9: Community Education Expenses

Salaries & Superannuation	1,719.90
Promotional Expenses	966.86
	<b>2,686.76</b>

### NOTE 10: Fundraising Expenses

Salaries & Superannuation	1,719.90
General Fundraising Expenses	-
	<b>1,719.90</b>

### NOTE 11: Accountability & Administration Expenses

Salaries & Superannuation	8,599.50
Insurance - Liability & Workers Compensation	3,049.24
Office Supplies	975.55
Bank Charges & Funds Collection Commissions	1,099.68
Compliance Costs	1,874.00
Audit	650.00
Subscriptions	563.64
	<b>16,811.61</b>

### 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.

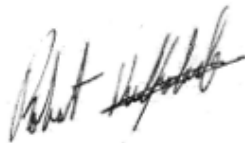
**SUSTAIN Projects – Myanmar Inc**  
**Statement by Management Committee Members**  
**For the Year Ended 31 December 2022**

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.

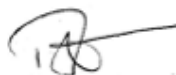
In the opinion of the Committee the financial reports:

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 2022 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:



.....  
PRESIDENT



.....  
TREASURER

*Umina, NSW 2257*  
*07 March 2023*



**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 2022, 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 2022 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  
6 March 2022