



SUSTAIN PROJECTS MYANMAR

ABN: 47380045086



**ANNUAL
REPORT
2023**



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.





COMMITTEE OF MANAGEMENT

Dr Rob Kilpatrick
PRESIDENT

Jeff Fullelove
VICE PRESIDENT

Daffodil Sawmei
SECRETARY

Brian Patchett
TREASURER

Dr Nathan Willis
BOARD MEMBER

Eric Holmes
BOARD MEMBER

Stephanie Jones
BOARD MEMBER

Dr Jane Edwards
BOARD MEMBER

NATIONAL ADMINISTRATOR

Joy Dyer

MATERNAL HEALTH COORDINATOR

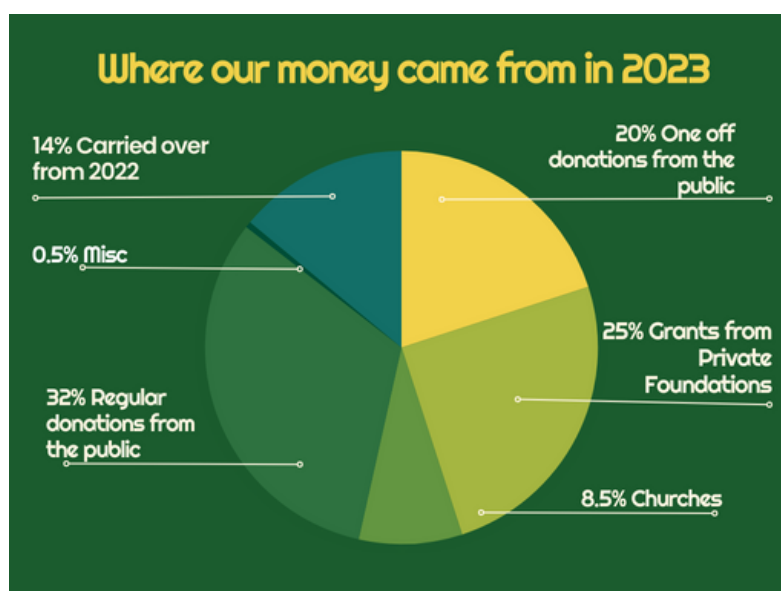
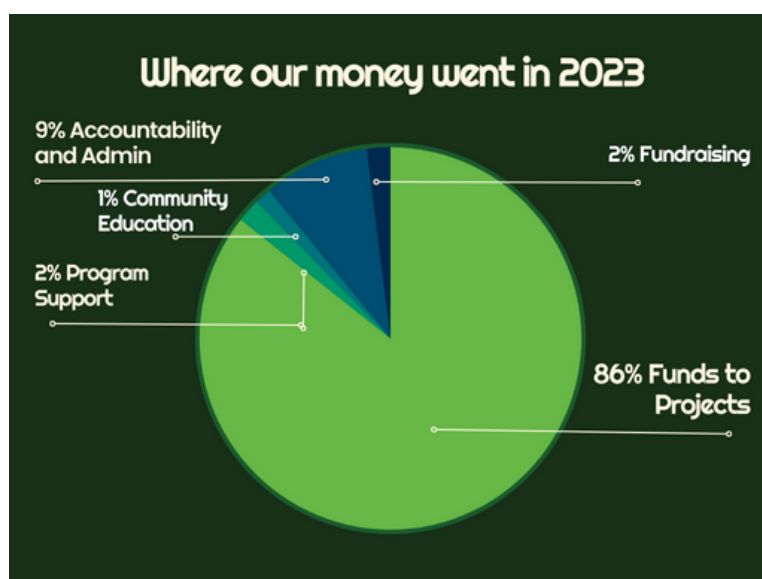
Monica Parker



FINANCIAL SUMMARY

You will find our audited accounts as an appendix to this report but here is a brief summary of our 2023 finances.

Our total revenue for 2023 was \$186,864.21. We forwarded \$172,931.66 AUD to support our projects in Myanmar. And our total expenses for 2023 were \$201,865.00



2023 saw us in a reasonably healthy financial position. We received 2 significant Grants from a Foundation, and increased regular giving from churches. We continue to retain a sum of \$60,000 in reserve for any emergency. We did not reach our goal of increasing the number of regular monthly donors and will continue to pursue this goal in 2024.

SUMMARY OF PROGRAMS



MATERNAL & CHILD HEALTH (48% of funds sent)

Our maternal and child health project is run in partnership with **Earth Mission (EM)**, and is run from 2 clinics in regional and remote Karen State. Mon Parker, an Aussie nurse/midwife co-ordinates the program, currently from Australia due to the security situation in Myanmar. She makes short visits to the clinic and continues to train



Mon prepped for assisting a
c-section

Physician Associates in midwifery modules and also supports the current staff who running daily antenatal clinic's and ultrasound services. During 2023, 331 ultrasounds were carried out, 60 deliveries were assisted in the jungle clinic and 16 c-sections were performed. In addition 4 babies were supplied with milk powder, 1 woman medically treated for molar pregnancy, and 3 newborns received Hep B treatment.



Ultrasound service



BIRTH UNIT CONSTRUCTION AND FIT OUT (9% of funds sent)

Our long term dream of providing a safe, culturally appropriate and high quality facility for women living in remote areas of Karen State is so close to being a reality. A delivery room and labour ward has been built adjacent to EM's new operating theatre and all the appropriate equipment has been purchased. However due to the security situation in the area the building has not been able to be regularly used. The equipment is being used in the more temporary buildings and tents that are hidden in the jungle.





PHYSICIAN ASSOCIATE (PA) TRAINING (31% of funds sent)

Thanks to a global fundraising event organised by the Nadia and Alf Taylor Foundation we were able to contribute to the support students undergoing PA training. This program run by our partner **Earth Mission** continues to flourish despite the many challenges faced when working from a remote jungle location. In 2023, 43 PA students were undertaking study in the 5 year course, and 4 Engineering Tech (ET) students were undertaking study in the 3 year course. There are 21 graduated PAs and 5 ET's working in remote clinic's throughout Karen State providing lifesaving health care. This program also includes the running of 2 remote clinic where the students gain their practical skills and are supervised by doctors and nurses. Over the course of the year almost 6,000 patients were seen at the two clinic's, many as a result of war injuries including a 2 year old girl with a rectal injury from a mortar.



PA students in class



PA Graduate calling for blood donors



Surgery in a tent



EARLY EDUCATION/LIFESKILLS (7% of funds sent)

SPM supports a small grass roots organisation called **Community Care Myanmar (CCM)** which works in one of Yangon's largest informal settlements. CCM ran a summer school in which 104 children participated. The early education program started in June and 77 children attended throughout the year and were also given a daily nutritious meal.

11 young women completed the sewing training course and are now able to earn a small income. Thanks to donations from an Australian church, a covered outdoor play area was constructed and this is also used for celebrations, the health clinic and other community events.



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 (5% of funds sent)

Our partner **CCM** continues to respond to the needs of those living in the informal settlement 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 2023 and a total of 1,270 households received food packages. During 2023 the team at CCM began holding a health clinic twice a week at the school facilities and over 2,800 patients were seen. Just before the rainy season commenced CCM were able to rebuild 6 houses in the community ensuring families had a safe and dry home. Funds sent from SPM provided approximately 43% of the total amount that CCM spent on the emergency response.



HOW WE EVALUATE & LEARN

We are committed to ensuring that our programs and local partners are delivering the best possible outcomes for the people of Myanmar. So monitoring, evaluation and learning is something that we take seriously. Every 6 months our project partners report to us on the activities, achievements and challenges that they have faced. They not only share facts and figures but stories about individuals and communities that have been impacted. Opportunity is also given to reflect on lessons learned and ideas for improvement. These 6 monthly reports are reviewed by an independent community development specialist who gives us input and advice, and then the reports are reviewed and discussed by the SPM Board. One thing learnt over 2023 was the importance of our partners being able to remain flexible and agile so they can adjust quickly to the ever changing situation in Myanmar.



Children at CCM school given the opportunity to have their ideas heard

STORIES OF CHANGE

STORY ONE- CCM

Many of the houses in the informal settlement where CCM work are made from very flimsy materials such as cardboard or tarps. During 2023 CCM were able rebuild 6 houses for some of the most vulnerable households.

Here are some comments from those whose houses were rebuilt:

"Thank you so much. Now raining season is near and I was worried. Now the house is new and has been built. I can sleep well and peacefully in raining season." Grandfather with disabled son.

"Thank you so much for building the home for us. Now I can sleep and eat happily with my family like home again. I couldn't describe how much to say thank you to CCM and donors." Father whose dwelling was burnt down.

"Thank you so much for helping us. Now me and my daughter can sleep with no worry. Thanks CCM for helping us." Disabled mother.

"Thank you so much, I am now very happy to be at home and playing with my brother." Shwe Htu, a young disabled student of the school.



Shwe Htu's house before



Shwe Htu's house after

STORY TWO- CCM

My name is Khat Phu San. I am 11 years old. I am now in the 3rd grade. My favourite subject is English and Math is difficult subject for me. I am originally from Mawlamyaing, Mon State. My house burnt down and all my certificates from government school got burned as well. My father passed away in that year with cancer. My mom is 43 years old. She works at MAMA Noodle factory. I am studying here at CCM one year already.



I am very happy every days coming to CCM school, lots of friends and we got to eat many snacks and food every days. This make me feels like family. My dream is I want to be a teacher because I love teaching. I want to teach to the children someday because I want to them to be educated and have better life and better future. Thank you so much CCM for caring all the kids like us in during in these difficult time. It's very kind for all of us to study in a safe and better place.

STORY THREE - CCM



My name is Aye Aye Phy and I am 26 years old. I am learning sewing here just two months, manual one month and motor one month. Then I started taking the order from outside market and tailoring it. Now I am doing it. Within half of a month, I can make money 2 lakhs as an income. If I can

get direct contact with buyers it would be better for me. My mom is 40 years old, dad is 50 years old. They are daily workers. I have three brothers and sister. I am the elder. I have one baby and she is 5 years old now. With the helped and supported from CCM, I can make income safely for my family. Thank you so much for all the donors who supporting us the tailoring machine. It's means a lot for me.

STORY FOUR - EM (told by Mon Parker) 14

It was the second year of the coup and Naw Hser Law Eh arrived at RTC concerned with some bleeding when she thought she would be 3 months pregnant. She was anticipating being told she was experiencing a miscarriage, however they told her that instead of a fetus in her uterus she had abnormal molar tissue. The pregnancy was not producing a baby but abnormal cells. She was devastated. This was her first pregnancy and both her and her husband were anxious to become parents. Naw Hser Law Eh stayed at RTC and had a D&C and when her HCG numbers failed to reduce, she underwent treatment. After months of treatment, she had 12 months of monitoring. Finally, she was free of this heart-breaking molar pregnancy, and she was able to go home and plan for the future. It wasn't long before she became pregnant. The security of the situation was such that she wasn't able to easily come to the clinic and get her ANC. She was hoping that all was fine – it didn't feel like the last time, and then she started feeling movements and she relaxed into the remainder of the pregnancy. She delivered at home with the Traditional Birth Attendant and her mother and sister. When the baby delivered, she started crying but the birth attendant and the others fell silent. They dried and wrapped the baby and gently handed her to her mother. Naw Hser Law Eh and her husband were horrified and said, "No this baby is cursed – this cannot be." They are an animist family and believed that surely the baby was a curse. The father said, "leave the baby, it's not normal, it's not ours". The sister was horrified, she had had a child and knew the incredible bond of being a mother. She tried to convince her sister and brother-in-law that surely the clinic could help.



They told her that she could take the baby but not to bring it back to them if the clinic couldn't fix her face. The sister travelled 8 hours with the baby and arrived at the clinic. She was surprised that the PA's, students and dr's were not repulsed by the wee baby. She shared the story and was overwhelmed with love. The doctors explained the extra needs of the baby with swallowing milk safely. Lay Lay Poe the midwife taught her how to give formula with a syringe and a cup. She explained that we needed to get some special bottles so the baby Naw Wah Wah could drink and grow healthy. She explained that when Wah Wah weighed more than 11kg we would be able to take her for surgery to repair the cleft lip and palate. Lay Lay Poe explained that they could provide Wah Wah with milk formula. Aunty was overwhelmed and cried with relief. She knew that she would need to be responsible for Wah Wah and she knew that with the encouragement and support of infant formula she could. The team asked her to bring Wah Wah each time she came to collect the formula so they could keep an eye on her progress. Aunty did this faithfully, the last time that she came, Naw Hser Law Eh came with her, she was learning to care for her daughter and was understanding that the lip and palate could be fixed soon. Thanks to SPM's support, RTC can provide the milk formula for Wah Wah. When Wah Wah is well enough and weighs >11kg we will arrange for her to get her surgery through the operation smile program. Stay tuned, we will continue to follow Wah Wah as she has restorative surgery and her relationship with her mum.

STORY FIVE - EM (told by Mon Parker)

A very pale woman had arrived to OPD via motorcycle after 8 hours of travel. Her husband was holding a very new and very beautiful little baby. She had been referred from Wah Kah Der clinic 8 hours away. Her home was 3 hours from that clinic. She had delivered in the village. This was her 6th pregnancy, and she had laboured easily and delivered well. However the placenta would not deliver. The village TBA tried twice to manually remove the placenta.



It just caused pain and bleeding and the placenta didn't come. So, her husband arranged for her to go to the clinic – 3 hours away. Here the EMOC (emergency trained midwife) put up oxytocin and tried to do a manual removal. She must have pulled hard as the cord came out but no placenta. She had more bleeding. It was decided early the next morning they would put her on a motorcycle along with her husband, the baby and a medic and send her to us. They also did a colour scale hb assessment and found her hb to likely be 4. It was such a bizarre thing. She was not bleeding at all when she arrived. She didn't have the reserve to be able to – she was very pale though. Our lab told us her hb was 5 and her blood group was AB+ve. It's the hardest one to get donors for. The husband, teenage son, motorcycle drivers and medic all tested in the hope. None were a match. There are 3 students and staff who are AB +ve and they generously donated for her. An ultrasound was done, and it looked like there were 2 lobes of placenta – it was worrisome that the cord had been pulled so hard it came out, there was concern that it was a placenta that had grown into the muscle and wasn't going to come out. Someone called the Surgeon and together a plan was made. It was agreed she would need to be assessed in operating theatre with proper pain relief to see if the placenta could come. She would need blood before we did anything – she wasn't bleeding so we had time. She was put on the theatre list for the next day. She was given a spinal, and when she was comfortable, she was reassessed. The cervix was closed and according to the ultrasound the placenta was high. There were too many risks to continue to manually remove the placenta. Hysterectomy was necessary. The surgeons were reluctant but realised it was the only way. One of them started to explain to the woman. She interrupted him and said "Please take my uterus out – it has almost killed me twice. I can't do this again." The surgeons continued with the hysterectomy. When the uterus was examined after the procedure, it was plain to see that the placenta would not have come – it was deeply embedded into the uterine muscle. The correct treatment had been done. After the surgery both the woman and her husband expressed profound relief and thankfulness for how this was managed.

FROM THE CHAIR

Myanmar is a country in great pain. The military junta has staggered from one atrocity to another, one suppression to another and appears to have lost ground all year despite the opposition being fractured and fractious. Many innocent civilians have been killed – estimates from reliable outside sources suggest 50,000 killed and hundreds of thousands displaced or refugees. More than 1,000 civilians were killed or maimed in 599 known landmine incidents last year alone. That will be an ongoing problem. It's been a disastrous year for the country economically and politically and the regime is finding few allies. In all of this it's the innocents who suffer.

We continue to do our bit. It's a drop in the bucket really, but the more drops the more there will be in the bucket and our focus is on the future. Better health care for mums and little children will mean a stronger Myanmar in the future. It's been a good year financially for SPM and we've been able to supply more funds this last year than for several years. In part this was boosted by two significant donations from the Alf and Nadia Taylor Foundation and we are very grateful to them for their support. One of their grants went to birthing room equipment and the other to support the training of Physician Associates both of which will have an impact on the appalling maternal and child statistics that continue to see hundreds dying from a lack of basic child birthing care. It is great that Mon Parker is able to continue to support the program remotely but we long for the day when she and her family can return to work safely in country.

We are also grateful to our partner Earth Mission and the incredible work they are doing under extremely challenging conditions in Karen State. Their dedication is an ongoing inspiration to us all. So is the work of our other partner CCM who operate in the slum community in Yangon. We've been able to help them start a small medical clinic there which again, looks to providing a better and stronger future for the children in Myanmar. A local Australian church provided funds for their covered play area which is now being used to good effect. So many children in this country are destined to miss out on a real childhood so it's great to be able to provide relaxed play for at least some of them.

We've had a couple of additions to the board this year and have been delighted to welcome two very experienced people to the board. Nathan Willis brings long experience with Myanmar and Thailand (he was an aid worker during the new year tsunami of 2004/2005) and is involved as a lawyer now getting resident visas for new immigrants. Dr Jane Edwards also joined the board this year and brings a wealth of experience in the medical aid sector in this part of the world. We're delighted to have these two marvellous additions to the board.

Myanmar faces another very difficult year. We stand with the people and hope and pray and work for a better future. Thank you for standing with us in this.



Rev Dr Rob Kilpatrick

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 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 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 or call +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

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 three 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 2023

The Committee submits the Financial Report of Sustain Projects - Myanmar Inc. for the year ended 31 December 2023.

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 Daffodil Sawmei
Accountant/Treasurer:	Mr Brian Patchett
Ordinary Members:	Dr Jane Edwards
	Dr Nathan Willis
	Mr Jeff Fullelove
	Mr Eric Holmes
	Ms Stephanie Jones

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 2023.

OPERATING RESULT

The net deficit for the year ended 31 December 2023 is \$15,000.79

Signed in accordance with a resolution of the Committee



.....
PRESIDENT



.....
TREASURER

Financial Performance

SUSTAIN Projects - Myanmar Inc

For the year ended 31 December 2023

REVENUE	2023	2022
Donation Income		
Donations & Gifts		
Monetary Donations & Gifts		
Development Programs Donations	133,882.24	99,307.83
Team Support	49,840.00	40,001.00
Total Monetary Donations & Gifts	183,722.24	139,308.83
Total Donations & Gifts	183,722.24	139,308.83
Total Donation Income	183,722.24	139,308.83
Investment Revenue		
Bank Interest	946.94	20.95
Total Investment Revenue	946.94	20.95
Other Income		
Team Support Administration Levies	1,524.00	1,524.00
Miscellaneous Income	671.03	1,271.59
Total Other Income	2,195.03	2,795.59
TOTAL REVENUE	186,864.21	142,125.37
EXPENDITURE		
International Aid & Development Programs Expenditure		
International Programs		
Funds to International Programs		
Development Programs	113,427.62	69,708.11
Team Support		
Parker Support	59,504.04	38,564.00
Total Team Support	59,504.04	38,564.00
Total Funds to International Programs	172,931.66	108,272.11
Program Support Costs	5,183.10	5,159.70
Total International Programs	178,114.76	113,431.81
Community Education Costs	2,836.00	2,686.76
Fundraising Costs	3,305.67	1,719.90
Accountability & Administration Costs	17,608.57	16,811.61
Total International Aid & Development Programs Expenditure	201,865.00	134,650.08
TOTAL EXPENDITURE	201,865.00	134,650.08
EXCESS/(-)SHORTFALL OF REVENUE OVER EXPENDITURE	(15,000.79)	7,475.29

Financial Position

SUSTAIN Projects - Myanmar Inc

As at 31 December 2023

Account	31 Dec 2023	31 Dec 2022
Assets		
Current Assets		
Cash & Cash Equivalents	96,806.34	110,968.97
Other Financial Assets		
GST	295.47	1,133.63
Total Other Financial Assets	295.47	1,133.63
Total Current Assets	97,101.81	112,102.60
Total Assets	97,101.81	112,102.60
Net Assets		
Net Assets	97,101.81	112,102.60
Equity		
Current Year Earnings	(15,000.79)	7,475.29
General Reserves	60,000.00	60,000.00
Retained Earnings	52,102.60	44,627.31
Total Equity	97,101.81	112,102.60

Cash Flow Statement

SUSTAIN Projects - Myanmar Inc
For the year ended 31 December 2023

	2023	2022
Cash Flow from Operating Activities		
Net Surplus/Deficit	- 15,000.79	7,475.29
Adjustments for:		
Interest Income	- 946.94	- 20.95
	- 15,947.73	7,454.34
Decrease in Other Financial Assets (GST)	838.16	5.88
Decrease in Current Liabilities	-	-
Decrease in Reserves	-	-
Net Cash from Operating Activities	- 15,109.57	7,460.22
Cash Flows from Investing Activities		
Interest Received	946.94	20.95
Net Cash from Investing Activities	946.94	20.95
Net Cash from Financing Activities	-	-
Net Cash Inflow/(-)Outflow	- 14,162.63	7,481.17
Cash/Bank/TD Balances at 1 January 2023	110,968.97	103,487.80
Cash/Bank/TD Balances at 31 December 2023	96,806.34	110,968.97

Statement of Changes in Equity

SUSTAIN Projects - Myanmar Inc
As at 31 December 2023

	2023	2022
	Ret. Earnings	Ret. Earnings
Balance at 1/1/23	112,102.60	104,627.31
Excess of Expenditure over Revenue	- 15,000.79	7,475.29
Balance at 31/12/23	97,101.81	112,102.60

Notes to, and Forming Part of, the Accounts

SUSTAIN Projects - Myanmar Inc
For Year Ended 31 December 2023

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	23,277.59
Westpac - General Fund Account	9,505.87
Westpac - Cash Reserve Account	59,493.96
Westpac - Debit Card Account	858.63
Westpac - Parker Support Account	1,854.78
SUSTAIN Projects - Myanmar Paypal Account	1,811.81
Petty Cash	3.70
	<hr/>
	96,806.34

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 not invested in an interest-bearing account. 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 2023

NOTE 6: Ratio of Group Expenses to Net Expenses

Program Support Expenses	5,183.10
Community Education Expenses	2,836.00
Fundraising Expenses	3,305.67
Administration & Accountability Expenses	17,608.87
Total Expenses	28,933.64
Admin. Donations/ Levies & Miscellaneous Income	- 2,195.03
Net Expenses	26,738.61

Program Support Expenses	17.91%
Community Education Expenses	9.80%
Fundraising Expenses	11.43%
Administration & Accountability Expenses	60.86%

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

Total Donations Revenue	183,722.24	
Total Funds Remitted to Myanmar	172,931.66	94.13

NOTE 8: Program Support Expenses

Salaries & Superannuation	5,183.10
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NOTE 9: Community Education Expenses

Salaries & Superannuation	1,727.70
Promotional Expenses	1,108.30
	2,836.00

NOTE 10: Fundraising Expenses

Salaries & Superannuation	1,727.70
General Fundraising Expenses	1,577.97
	3,305.67

NOTE 11: Accountability & Administration Expenses

Salaries & Superannuation	8,638.50
Insurance - Liability & Workers Compensation	3,399.90
Office Supplies	1,010.44
Bank Charges & Paypal/Shopify Commissions	1,093.57
Compliance Costs	1,949.00
Audit	713.64
Subscriptions	620.91
Miscellaneous	182.61
	17,608.57

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 2023.

SUSTAIN Projects – Myanmar Inc
Statement by Management Committee Members
For the Year Ended 31 December 2023

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:



.....
PRESIDENT



.....
TREASURER

Alexandra Headland, QLD 4572
22 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 2023, 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 2023 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
3rd April 2024