



Advance Myanmar Ltd

Report & Financial Statements

For the year ended 31 March 2020

Registered Charity Number 1139662

Registered Company Number 07368015

Advance Myanmar Ltd
Report and Financial Statements
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Advance Myanmar

Trustees Annual Report – year ended 31 March 2020

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2020.

Principal aims

The objects set out in our Articles of Association, dated 13 April 2016 are:

- To advance the education of the public with opportunities that will, in particular, enable them to investigate, question and evaluate the situation in Myanmar.
- To develop the capacity and skills of members of the Myanmar community in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
- To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations Conventions and Declarations) and to advance the education of the public in the subject of human rights in Myanmar.
- To prevent or relieve poverty in Myanmar and of refugees from Myanmar.
- To advance the education of the public in the subject of Myanmar's many cultures, heritage and arts.
- To engage in any other charitable activity as the trustees see fit that supports people from Myanmar.

Our work

This year we continued to make good progress implementing our projects working with grassroots organisations in Myanmar to share our skills and knowledge and support activists who are working hard to improve lives for marginalised people in Myanmar.

Grassroots Project

In November 2019 we returned to Thailand and Myanmar to follow up the work we have been doing with groups there and build on the practical support we have provided developing good administration and communication systems. This time we focused on advocacy and campaigns training.

We carried out workshops with KESAN and TWO to give hands-on training on how to develop a campaign strategy and improve communication skills, including media training and writing effective press releases. Our focus is to make sure our training is always practical and tailored to the work of the organisation. We continue to provide support, advice and guidance throughout the year.

We have also started work with two new partners - Karen Peace Support Network and Burmese Rohingya Organisation UK.

Repressive Laws database

We have continued researching and compiling lists of repressive laws for the repressive laws online database. Thorough research includes how repressive laws in Myanmar are being used to arrest activists, how they are not compatible with international human rights standards and why they should be repealed. The database will be published in English and Burmese.

Support for refugees

We provided practical support to ethnic Shan refugees on the Thailand Myanmar border. These villagers have fled attacks by the Burmese army and rely on aid provided in the camps. Since 2017, they have had food rations cut and are facing real shortages. Advance Myanmar provided a small grant that was used to buy 350 sacks of rice for nearly 3,000 refugees in two camps.

Financial review

This year we have continued to develop our strategic and financial plans. We secured funding for our projects this year and are seeking additional funders for future project proposals.

We are focussing our efforts on applications to grant making trusts and continue to develop an individual donor strategy. However, the financial outlook this year is more challenging than ever with the coronavirus crisis and a financial recession ahead.

During the year the Charity's income totaled £158,996 (2019: £60,547) and expenditure was £130,050 (2019: £56,896). The charity's funds stood at £90,161 at 31 March 2020, including £33,647 of restricted funds and £56,514 of unrestricted funds.

Investment policy

The charity does not currently hold sufficient funds to warrant investment. However, the charity banks with The Co-op, which has a sound ethical banking policy.

Reserves policy

The charity holds a small cash balance and is yet to reach an operational level where it has been possible to consider establishing financial reserve. The Trustees will continue to monitor the charity's finances and will establish a reserves policy when funds allow.

Related parties

Burma Campaign UK supports Advance Myanmar by sharing various resources without charge including use of office space, computer systems and telephone line.

Plans for the future

The coronavirus pandemic has impacted the work of Advance Myanmar and its partners. Advance Myanmar staff are, for the time being, now working from home, as are many staff in our partner organisations. While we are unable to travel to carry out our project training, we continue to support partner organisations remotely, including developing websites, drafting statements, articles, appeals and letters and responding to requests for assistance whenever they are made.

Advance Myanmar has identified Internally Displaced People (IDPs) and refugees from Myanmar as the most vulnerable to COVID-19, and the most in need of urgent assistance.

After decades of military rule where military spending was prioritised over health spending, Myanmar has weak and under-resourced health systems which are incapable of dealing with a significant outbreak of COVID-19.

We have secured significant funding for emergency grants to IDPs and refugees from Myanmar. The funds will be distributed to organisations helping their communities during this period of crisis and who are struggling to receive support from other sources. The first grants have been made to help Karen and Karenni IDPs.

In Thailand almost 100,000 people live in refugee camps, having fled attacks by the Burmese military. In recent years, people in these camps have suffered from cuts in international aid, reducing the support for food, shelter, health and education. When Advance Myanmar visited one of these refugee camps in January 2020, refugees told us that they were living on the edge of survival.

In Karen State there is a camp for internally displaced people where 2,300 people live after fleeing attacks by the Burmese Army. International donors cut off all aid in 2017, and despite their best efforts, it is impossible for the IDPs to farm and work to be self-sufficient. Children have not received vaccinations and when many of the children were recently ill with fever, there was no way even to test for what the sickness was. Children in the camp told Advance Myanmar in January 2020 that they only had one meal a day.

Trustees

The Trustees in office during the year covered by this report and at its date of publication are set out on page 4.

The Trustees confirm that we have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Statement of Trustees' responsibilities

The directors of the charitable company (the charity) are its trustees, for the purposes of charity law, and throughout this report are collectively referred to as the trustees. The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs and of its surplus or deficit for that period. In doing so, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This report was approved by the board of trustees and signed on its behalf
on 3 June 2020



Jennifer Holroyd
Director and Trustee

Advance Myanmar

Members of the board and professional advisors

The Board of Trustees	Jennifer Holroyd Bwa Bwa Phan Anna Roberts, Chair (until 23 October 2019)
Charity registration number	1139662
Company registration number	07368015
Registered Office	110 The Bon Marche Centre 241-251 Ferndale Road London SW9 8BJ
Independent Examiner	Frank McDowell FJM Accountancy Limited 23 Shackleton Court 2 Maritime Quay London E14 3QF
Bankers	The Co-operative Bank PLC 1 Balloon Street Manchester M60 4EP

Independent examiner's report to the trustees of Advance Myanmar Ltd charitable company (the Company)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

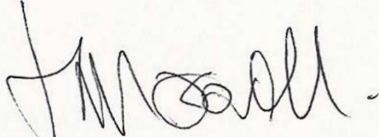
Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have one matter in connection with the examination to which attention should be drawn in this report. During the year, one trustee was paid a salary of £5,431. The charity's governing document prohibits the payment of trustees unless specific permission is sought from, and granted by, the Charity Commission. No such permission was sought and therefore the charity is in breach of its governing document in this respect. As soon as this matter came to light, the trustee in question resigned from the trustee board, and is now an employee of the charity instead. The Charity Commission has already noted this matter.

Otherwise, I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Frank J McDowell FMAAT
FJM Accountancy Limited
23 Shackleton Court
2 Maritime Quay
London
E14 3QF

Date: 4 June 2020

Advance Myanmar Ltd
Statement of Financial Activities
(incorporating Income and Expenditure Account)
For the year ended 31 March 2020

		2020			2019		
	Notes	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Income							
Grants and donations	2	111,486	19,840	131,326	23,996	36,551	60,547
Charitable activities		-	28	28	-	-	-
Other income - shared office space		-	27,642	27,642	-	-	-
Total income		111,486	47,510	158,996	23,996	36,551	60,547
Expenditure							
Costs of generating funds	3	-	13,515	13,515	-	12,872	12,872
Expenditure on charitable activities	3	83,839	32,696	116,535	17,996	26,028	44,024
Total resources expended		83,839	46,211	130,050	17,996	38,900	56,896
Net income for the year	5	27,647	1,299	28,946	6,000	(2,349)	3,651
Net movement in funds		27,647	1,299	28,946	6,000	(2,349)	3,651
Fund balances at 1 April 2019		6,000	55,215	61,215	-	57,564	57,564
Fund balances at 31 March 2020	12	33,647	56,514	90,161	6,000	55,215	61,215

The statement of financial activities includes all gains or losses for the year. All income and expenditure derive from continuing activities.

Advance Myanmar Ltd
Registered Number: 07368015
Balance Sheet
as at 31 March 2020

	Notes	2020		2019	
		£	£	£	£
Current assets					
Debtors	9	2,139		1,920	
Cash at bank and in hand		89,953		60,743	
		<u>92,092</u>		<u>62,663</u>	
Creditors: amounts falling due within one year	10	<u>1,931</u>		<u>1,448</u>	
Net current assets			90,161		61,215
Net assets	11		<u>90,161</u>		<u>61,215</u>
Funds	12				
Restricted funds			33,647		6,000
Unrestricted funds					
General funds			56,514		55,215
Total funds			<u>90,161</u>		<u>61,215</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on

3 June 2020.



Jennifer Holroyd
Director and Trustee

Advance Myanmar Ltd
Notes to the Accounts
For the year ended 31 March 2020

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019), the Charities Act 2011 and the Companies Act 2006.

Funds structure and accounting

Restricted donations are available for the charity's use only in accordance with the terms under which, and for the purposes which, the funds were donated to the charity.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The nature and purpose of each fund is set out in Note 12.

Income recognition

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.

Investment income is included when receivable.

Expenditure recognition

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor area or estimated usage, as set out in Note 3.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the schemes.

Advance Myanmar Ltd
Notes to the Accounts
For the year ended 31 March 2020

2 Grants and donations received

	Restricted	Unrestricted	2020	2019
	£	£	Total	Total
			£	£
Vanguard Charitable	111,486	7,523	119,009	-
Henry Hoare Charitable Trust	-	2,000	2,000	1,000
Southampton Row Trust	-	-	-	9,840
Changing Ideas Limited	-	-	-	20,000
Tides Foundation	-	-	-	17,996
Anonymous	-	-	-	6,000
General appeal	-	8,814	8,814	4,290
Others	-	1,503	1,503	1,421
	111,486	19,840	131,326	60,547

3 Expenditure

	Basis of allocation	Fund-raising	Educational services	2020	2019
		£	£	Total	Total
				£	£
Costs allocated directly to activities					
Grants paid (Note 4)		-	47,665	47,665	1,038
Project costs - Repressive laws		-	36	36	5,790
Project costs - staff costs		-	28,366	28,366	28,097
Project costs - field trips		-	5,147	5,147	-
Project costs - web development and IT		-	1,181	1,181	3,337
Support costs allocated to activities					
Staff costs	Usage	12,318	-	12,318	12,531
Office accommodation	Usage	-	29,362	29,362	-
IT, website and office costs	Usage	1,197	1,246	2,443	1,491
Bank charges	Usage	-	-	-	154
Pension and payroll processing		-	419	419	912
Governance costs:					
Staff costs		-	2,500	2,500	2,933
Accountancy fees		-	600	600	600
Miscellaneous expenses		-	13	13	13
Total expenditure		13,515	116,535	130,050	56,896

£83,839 (2019: £17,996) of expenditure in the year was paid out of restricted funds.

4 Grants paid

	2020	2019
	£	£
Burma Relief Centre	6,000	-
Kesan	15,713	1,038
TWO	15,488	-
Karen Peace Support Network	9,933	-
Other	531	-
	47,665	1,038

Advance Myanmar Ltd
Notes to the Accounts
For the year ended 31 March 2020

5 Net income for the year

	2020	2019
	£	£
This is stated after charging:		
Independent examiner's fees	600	600

6 Staff costs and numbers

	2020	2019
	£	£
Staff costs were as follows:		
Salaries	44,564	41,522
Social security costs	223	389
Pension costs	2,275	2,039
	<u>47,062</u>	<u>43,950</u>

The Charity considers its key management personnel to be the Trustees, one of which was the Executive Director until 20 October 2019. Total employee benefits to key management personnel during the year, including employer's national insurance and pension contributions, amounted to £5,703 (2019: £9,777).

The charity operates defined contribution pension schemes for its employees and made contributions during the year of £2,275 (2019: £2,039). At 31 March 2020 the charity owed contributions of £277 to the scheme (2019: £255).

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2020	2019
	No.	No.
Executive director	1	1
Other	5	4
	<u>6</u>	<u>5</u>

7 Transactions with related parties

During the year, one Trustee received a gross salary of £5,431 (2019: £9,311). As soon as the charity became aware that this is in contravention of the charity's Articles of Association, as permission had not been obtained from the Charity Commission to pay a trustee, the trustee in question resigned from the trustee board.

During the year, no Trustee (2019: one trustee) received reimbursement of expenses of £Nil (2019: £1,466).

8 Taxation

As a registered charity, Advance Myanmar Ltd is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

The charity is registered for Gift Aid with HM Revenue & Customs under reference number XT28698.

Advance Myanmar Ltd
Notes to the Accounts
For the year ended 31 March 2020

9	Debtors	2020 £	2019 £		
	Other debtors	2,139	1,920		
10	Creditors: amounts falling due within one year	2020 £	2019 £		
	Social security and other taxation	-	593		
	Other creditors	277	255		
	Accrued expenses	1,654	600		
		1,931	1,448		
11	Analysis of net assets between funds	Restricted funds £	General funds £	Total funds £	
	Current year				
	Current assets	33,647	58,445	92,092	
	Current liabilities	-	(1,931)	(1,931)	
		33,647	56,514	90,161	
	Prior year				
	Current assets	6,000	56,663	62,663	
	Current liabilities	-	(1,448)	(1,448)	
		6,000	55,215	61,215	
12	Movement in funds	At 1 April £	Income £	Expend- iture £	At 31 March £
	Current year				
	Restricted funds				
	Strengthening Myanmar grassroots organisations	-	111,486	(77,839)	33,647
	Burma Relief Centre	6,000	-	(6,000)	-
		6,000	111,486	(83,839)	33,647
	Unrestricted funds:				
	General funds	55,215	47,510	(46,211)	56,514
	Total funds	61,215	158,996	(130,050)	90,161

Advance Myanmar Ltd
Notes to the Accounts
For the year ended 31 March 2020

12 Movement in funds (continued)

	At 1 April £	Income £	Expend- iture £	At 31 March £
Prior year				
Restricted funds				
Repressive Laws	-	17,996	(17,996)	-
Burma Relief Centre	-	6,000	-	6,000
	<u>-</u>	<u>23,996</u>	<u>(17,996)</u>	<u>6,000</u>
Unrestricted funds:				
General funds	<u>57,564</u>	<u>36,551</u>	<u>(38,900)</u>	<u>55,215</u>
Total funds	<u>57,564</u>	<u>60,547</u>	<u>(56,896)</u>	<u>61,215</u>

Restricted funds

Strengthening Myanmar grassroots organisations

This project aims at strengthening the capacity of local organisations in Myanmar to be more effective and efficient in their campaigning and advocacy, thus increasing their potential in influencing domestic and international politics to support their communities. Our partner organisations represent marginalised groups including women and ethnic groups.

Burma Relief Centre

This was an anonymous grant given to the charity to pass on to Burma Relief Centre to be spent on rice for refugees. The grant was received on 1 March 2019 and paid over on 8 April 2019.

Repressive laws

To identify laws in Myanmar which may be incompatible with the Universal Declaration of Human Rights and associated treaties, and international gender and environmental standards. To publish the results of this research in an online database in Burmese and English. This database will act as an educational resource, assist the government and legislators in Myanmar in their efforts to repeal and reform such laws, and assist civil society in their efforts to promote human rights, gender equality and protect the environment in Myanmar.