



Advance Myanmar Ltd

Report & Financial Statements

For the year ended 31 March 2019

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 2019

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2019.

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 have made good progress implementing our plans to work 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.

In the summer we travelled to Thailand and Myanmar to start phase one of this grassroots project.

We worked with KESAN (Karen Environmental and Social Action Network), a community-based organisation that works to protect the environment and indigenous people's rights in Karen State, and the Ta'ang Women's Organisation (TWO), who are doing amazing work with the local community, including documenting human rights

abuses, providing support to IDP camps, work on domestic violence and education programmes.

We have provided help with organisational development and practical help, including a new website and training, and equipment to help document human rights violations.

Since then we have been continuing to work with our partners, with advice and support on drafting statements, press releases and briefings, with mentoring and advice when it comes to domestic and international advocacy.

We have also hosted visitors from our partner organisations here in London, enabling grassroots activists from Myanmar to gain experience of international advocacy and meeting and lobbying MPs.

The next phase of the project will be more hands-on, training on campaigning and communication skills. We are also aiming to work with new partners in the coming year.

Advance Myanmar is also developing other projects, including a new online database of Myanmar's repressive laws, which will act as an educational resource and help civil society in their efforts to promote human rights, gender equality and environmental protection.

Our Advance Myanmar projects are helping to fill funding gaps and provide support that these organisations struggle to find.

Financial review

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

As reported in our previous annual report, the current financial outlook remains challenging. However, we are focussing our efforts on applications to grant making trusts and developing an individual donor strategy.

During the year the Charity's income totaled £60,547 (2018: £56,946) and expenditure was £56,896 (2018: £2,855). The charity's funds stood at £61,215 at 31 March 2019, including £6,000 of restricted funds and £55,215 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.

Plans for the future

As the human rights situation in Myanmar continues to deteriorate, our expertise and experience in raising awareness of the situation in Myanmar remains both needed and valued. The coming year will provide exciting opportunities to implement projects to help grassroots organisations in Myanmar and to develop new areas of work.

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 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:

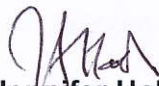
- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare 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 Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 26 November 2019 and signed on its behalf.



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)
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Charity registration number	1139662
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Company registration number	07368015
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Registered Office	110 The Bon Marche Centre 241-251 Ferndale Road London SW9 8BJ
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Independent Examiner	Frank McDowell FJM Accountancy Limited 23 Shackleton Court 2 Maritime Quay London E14 3QF
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Bankers	The Co-operative Bank PLC 1 Balloon Street Manchester M60 4EP
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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 2019.

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 £9,311. 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.

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: 3 December 2019

Advance Myanmar Ltd
Statement of Financial Activities
(incorporating Income and Expenditure Account)
For the year ended 31 March 2019

				2019	2018
	Notes	Restricted £	Unrestricted £	Total £	Unrestricted £
Income					
Grants and donations	2	23,996	36,551	60,547	56,946
Total income		<u>23,996</u>	<u>36,551</u>	<u>60,547</u>	<u>56,946</u>
Expenditure					
Costs of generating funds	3	-	12,872	12,872	768
Expenditure on charitable activities	3	17,996	26,028	44,024	2,087
Total resources expended		<u>17,996</u>	<u>38,900</u>	<u>56,896</u>	<u>2,855</u>
Net income for the year	5	6,000	(2,349)	3,651	54,091
Net movement in funds		6,000	(2,349)	3,651	54,091
Fund balance at 1 April 2018		-	57,564	57,564	3,473
Fund balances at 31 March 2019	9	<u>6,000</u>	<u>55,215</u>	<u>61,215</u>	<u>57,564</u>

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 2019

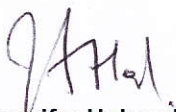
	Notes	2019		2018	
		£	£	£	£
Current assets					
Debtors	9	1,920	-	-	-
Cash at bank and in hand		60,743	57,684	57,684	
		<u>62,663</u>	<u>57,684</u>		
Creditors: amounts falling due within one year	10	<u>1,448</u>	<u>120</u>		
Net current assets		61,215	57,564		
Net assets	11	<u>61,215</u>	<u>57,564</u>		
Funds	12				
Restricted funds		6,000	-		
Unrestricted funds					
General funds		55,215	57,564		
Total funds		<u>61,215</u>	<u>57,564</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 26 November 2019.


Jennifer Holroyd
 Director and Trustee

Advance Myanmar Ltd
Notes to the Accounts
For the year ended 31 March 2019

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 UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

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 9.

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 audit 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 2019

2 Grants and donations received

	Restricted	Unrestricted	2019	2018
	£	£	Total	Unrestricted
			£	£
Southampton Row Trust	-	9,840	9,840	55,000
Changing Ideas Limited	-	20,000	20,000	-
Tides Foundation	17,996	-	17,996	-
Anonymous	6,000	-	6,000	-
General appeal	-	4,290	4,290	-
Henry Hoare Charitable Trust	-	1,000	1,000	-
David Jackson	-	-	-	1,000
Others	-	1,421	1,421	946
	<u>23,996</u>	<u>36,551</u>	<u>60,547</u>	<u>56,946</u>

3 Expenditure

	Basis of allocation	Fund-raising	Educational services	2019	2018
		£	£	Total	Total
				£	£
Costs allocated directly to activities					
Grants paid (Note 4)		-	1,038	1,038	940
Project costs - web development and IT		-	3,337	3,337	-
Project costs - travel and accommodation		-	5,790	5,790	-
Project costs - staff costs		-	28,097	28,097	-
Support costs allocated to activities					
Staff costs	Usage	12,531	-	12,531	-
IT, website and office costs	Usage	229	1,262	1,491	1,770
Bank charges	Usage	112	42	154	12
Pension and payroll processing		-	912	912	-
Governance costs:					
Staff costs		-	2,933	2,933	-
Accountancy fees		-	600	600	120
Miscellaneous expenses		-	13	13	13
Total expenditure		<u>12,872</u>	<u>44,024</u>	<u>56,896</u>	<u>2,855</u>

£17,996 (2018: £Nil) of expenditure in the year was in respect of restricted funds.

4 Grants paid

	2019	2018
	£	£
Kesan	1,038	-
Burmese Rohingya Organisation UK	-	940
	<u>1,038</u>	<u>940</u>

Advance Myanmar Ltd
Notes to the Accounts
For the year ended 31 March 2019

5 Net income for the year

	2019 £	2018 £
This is stated after charging:		
Independent examiner's fees	600	120

6 Staff costs and numbers

	2019 £	2018 £
Staff costs were as follows:		
Salaries	41,522	-
Social security costs	389	-
Pension costs	2,039	-
	<u>43,950</u>	<u>-</u>

The Charity considers its key management personnel to be the Trustees, one of which is the Executive Director. Total employee benefits to key management personnel during the year, including employer's national insurance and pension contributions, amounted to £9,777 (2018: £Nil).

The charity operates defined contribution pension schemes for its employees and made contributions during the year of £2,039 (2018: £Nil). At 31 March 2019 the charity owed contributions of £255 to the scheme (2018: £Nil).

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

	2019 No.	2018 No.
Executive director	1	-
Other	4	-
	<u>5</u>	<u>-</u>

7 Transactions with related parties

During the year, one Trustee received a gross salary of £9,311 (2018: £Nil). The charity has recently become aware that this is in contravention of the charity's Articles of Association, as permission has not been obtained from the Charity Commission to pay a trustee. The trustee in question has now resigned from the trustee board.

During the year, one Trustee received reimbursement of expenses of £1,466 (2018: £Nil).

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.

Advance Myanmar Ltd
Notes to the Accounts
For the year ended 31 March 2019

9 Debtors	2019 £	2018 £		
Other debtors	1,920	-		
10 Creditors: amounts falling due within one year	2019 £	2018 £		
Social security and other taxation	593	-		
Other creditors	255	-		
Accrued expenses	600	120		
	1,448	120		
11 Analysis of net assets between funds	Restricted funds £	General funds £	Total funds £	
Current year				
Current assets	6,000	56,663	62,663	
Current liabilities	-	(1,448)	(1,448)	
	6,000	55,215	61,215	
Prior year				
Current assets	-	57,684	57,684	
Current liabilities	-	(120)	(120)	
	-	57,564	57,564	
12 Movement in funds	At 1 April £	Income £	Expend- iture £	At 31 March £
Current year				
Restricted funds				
Repressive Laws	-	17,996	(17,996)	-
Burma Relief Centre	-	6,000	-	6,000
	-	23,996	(17,996)	6,000
Unrestricted funds:				
General funds	57,564	36,551	(38,900)	55,215
Total funds	57,564	60,547	(56,896)	61,215
Prior year - unrestricted funds				
General funds	3,473	56,946	(2,855)	57,564

Advance Myanmar Ltd
Notes to the Accounts
For the year ended 31 March 2019

12 Movement in funds (continued)

Restricted funds

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.

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.