



Advance Myanmar Ltd

Report & Financial Statements

For the year ended 31 March 2021

Registered Charity Number 1139662

Registered Company Number 07368015

Advance Myanmar Ltd
Report and Financial Statements
Contents

	Page
Report of the trustees	1-5
Legal and administrative information	6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes forming part of the financial statements	10-15

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2021.

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 has been dominated by emergency responses to the Covid pandemic and the military coup.

The coronavirus pandemic obviously meant that we were unable to travel to carry out our planned project training. However, we did continue to support partner organisations remotely, including developing websites, assistance drafting statements, articles, appeals and letters and responding to requests for assistance.

At the start of the pandemic, Advance Myanmar identified Internally Displaced People (IDPs) and refugees from Myanmar as the most vulnerable to COVID-19, and the most in need of urgent assistance. We were able to secure significant funding for emergency grants and provided funding to organisations to help provide education, equipment, healthcare and food to IDPs and refugees.

Examples of the support our partner organisations provided with Advance Myanmar funding:

- Assistance for health education and Covid related health care to a total of 246 villages in Karenni state.
- Covid safety training sessions in the Rohingya refugee camps in Bangladesh, masks and sanitisers and food for refugees.
- Food and hygiene packs to over 3,000 households and over 10,000 masks for vulnerable Karen refugees. and COVID-19 prevention awareness to refugees and IDPs in Karen State.
- Support to people in 4 IDP camps, 17 villages and 5 schools in Kachin State with sanitation, masks and food.
- Food support to villagers in two remote areas in Kachin and Northern Shan State affected by food shortages due to COVID-19 and military attacks.

Since the military coup on 1 February 2021, Advance Myanmar has been working with partners to help alleviate some of the worst effects of the military crackdown. To date, we have provided assistance to more than 70,000 people.

Because of our support to organisations and individuals inside Myanmar, people have avoided arrest, jail and torture, and tens of thousands of people have had food shelter and access to medical care.

In towns and cities, the military has targeted protestors and people taking part in the Civil Disobedience Movement (CDM), and their families. Many people who have taken part in protests have fled to ethnic areas where the Burmese army is not in control. At the same time, the military has increased its attacks in ethnic areas, causing hundreds of thousands to flee their homes since the coup started. These people have no shelter, no food and no medicine.

We have provided support to these people, made possible because of our extensive network of contacts inside Myanmar and on the borders, which we have built up over decades. We can often respond within hours when a request for support reaches us. Working with local activists and civil society organisations, we are able to reach people other organisations cannot, quickly and cost effectively.

Advance Myanmar has supported protestors and people taking part in anti-coup activities with the following:

- Provided funding for educational events and materials on human rights.
- Provided equipment for communication to help keep human rights activists safe from arrest and ensure that they can provide information to the United Nations, media and the world.
- Funded protective clothing for people on protests who were suffering injuries from tear gas and rubber bullets.
- Arranged ways for people to escape arrest, reach safe places and funding safe houses.

- Humanitarian assistance for people who have fled violence and arrests with their families.
- Cash support for people on strike who are not receiving a salary.

The names of the recipient organisations of certain grants made in the year have been withheld in the accounts in order to protect their safety.

In ethnic areas, grassroots organisations have been supporting both protestors fleeing the cities to hide in the jungle, and the growing numbers of IDPs fleeing the military's increased attacks. These ethnic grassroots organisations have always been underfunded by aid programmes, but as the support post-coup shows, these are the groups with real ability to reach the people most in need.

Advance Myanmar has supported these grassroots organisations with humanitarian assistance including:

- Food and drinking water
- Medicine and medical equipment
- Shelters
- Solar panels for electricity
- Wells
- Transportation for aid deliveries
- Equipment for communication for activists and people organising the emergency response

Financial review

This year we were able to secure significant funding to respond to the Covid crisis and the coup. However, we still need to broaden our donor base and secure new long-term funders.

We will be focussing future efforts on applications to grant making trusts and continue to develop individual giving.

During the year the Charity's income totalled £443,488 (2020: £158,996) and expenditure was £348,173 (2020: £130,050). The charity's funds stood at £185,476 at 31 March 2021, (2020 £90,161) including £101,015 (2020: £33,647) of restricted funds and £84,461 (2020: £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 a 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

Since the beginning of July 2021, a devastating third wave of Covid is surging across the country, made worse by the military who are still pursuing and arresting medics who supported the uprising, rather than letting them save lives. The healthcare system has all but collapsed since the coup. Healthcare professionals and volunteers continue to be killed, beaten and arrested and most hospitals struggle to function with lack of staff and equipment. The military has been preventing access to oxygen.

Advance Myanmar is now working hard to get support to people to help with oxygen, medicines and food supplies.

We will continue to support grassroots organisations and activists. We maximise our impact by supporting organisations and communities who receive little or no support from larger donors. Working directly with local community organisations reduces costs on administration ensuring more aid reaches the communities. In addition, by working with and supporting local community organisations, we help empower communities to address their own problems rather than being passive recipients of aid. Affected communities are best placed to ensure that help goes to where it is most needed and will have the most impact.

Related Parties

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

Trustees and public benefit

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.

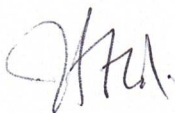
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets 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 on 26 August 2021 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
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 2021.

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 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: 11 September 2021



Advance Myanmar Ltd
Statement of Financial Activities
(incorporating Income and Expenditure Account)
For the year ended 31 March 2021

		2021			2020		
	Notes	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Income							
Grants and donations	2	407,617	12,965	420,582	111,486	19,840	131,326
Charitable activities		-	-	-	-	28	28
Other income	3	-	22,906	22,906	-	27,642	27,642
Total income		407,617	35,871	443,488	111,486	47,510	158,996
Expenditure							
Costs of generating funds	4	-	9,108	9,108	-	13,515	13,515
Expenditure on charitable activities	4	328,642	10,423	339,065	83,839	32,696	116,535
Total resources expended		328,642	19,531	348,173	83,839	46,211	130,050
Net income for the year	6	78,975	16,340	95,315	27,647	1,299	28,946
Transfers between funds		(11,607)	11,607	-	-	-	-
Net movement in funds		67,368	27,947	95,315	27,647	1,299	28,946
Fund balances at 1 April 2020		33,647	56,514	90,161	6,000	55,215	61,215
Fund balances at 31 March 2021	13	101,015	84,461	185,476	33,647	56,514	90,161

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 2021

	Notes	2021		2020	
		£	£	£	£
Current assets					
Debtors	10	2,292		2,139	
Cash at bank and in hand		185,213		89,953	
		<u>187,505</u>		<u>92,092</u>	
Creditors: amounts falling due within one year	11	<u>2,029</u>		<u>1,931</u>	
Net current assets			185,476		90,161
Net assets	12	<u>185,476</u>		<u>90,161</u>	
Funds	13				
Restricted funds			101,015		33,647
Unrestricted funds					
General funds			84,461		56,514
Total funds			<u>185,476</u>		<u>90,161</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 August 2021



Jennifer Holroyd
Director and Trustee

Advance Myanmar Ltd
Notes to the Accounts
For the year ended 31 March 2021

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 2021

2 Grants and donations received

	2021			2020
	Restricted	Unrestricted	Total	Total
	£	£	£	£
The Barbara & Dennis Weeden Charitable Trust	10,000	-	10,000	-
Changing Ideas Limited	20,000	-	20,000	-
Anonymity requested	377,617	-	377,617	-
Vanguard Charitable	-	-	-	119,009
Henry Hoare Charitable Trust	-	-	-	2,000
General appeal	-	12,965	12,965	8,814
Others	-	-	-	1,503
	407,617	12,965	420,582	131,326

3 Other income

	2021			2020
	Restricted	Unrestricted	Total	Total
	£	£	£	£
Shared office space	-	4,607	4,607	27,642
Government Coronavirus grants	-	18,299	18,299	-
	-	22,906	22,906	27,642

Advance Myanmar Ltd
Notes to the Accounts
For the year ended 31 March 2021

4 Expenditure	Basis of allocation	Fund-raising	Educational services	2021 Total	2020 Total
		£	£	£	£
Costs allocated directly to activities					
Grants paid (Note 5)		-	288,646	288,646	47,665
Project costs - Grassroots		-	3,763	3,763	-
Project costs - Repressive laws		-	36	36	36
Project costs - staff costs		-	-	-	28,366
Project costs - field trips		-	-	-	5,147
Project costs - web development and IT		-	-	-	1,181
Support costs allocated to activities					
Staff costs	Usage	8,326	36,197	44,523	12,318
Staff training	Usage	-	300	300	-
Office accommodation	Usage	-	4,795	4,795	29,362
IT, website and office costs	Usage	-	1,732	1,732	2,443
Bank charges	Usage	782	48	830	-
Pension and payroll processing	Usage	-	454	454	419
Governance costs:					
Staff costs		-	2,481	2,481	2,500
Accountancy fees		-	600	600	600
Miscellaneous expenses		-	13	13	13
Total expenditure		9,108	339,065	348,173	130,050

£328,642 (2020: £83,839) of expenditure in the year was paid out of restricted funds.

5 Grants paid	2021	2020
	£	£
Burma Relief Centre	-	6,000
Burmese Rohingya Organisation UK	24,000	-
Kachin Relief Fund	13,000	-
Karen Environmental and Social Action Network	14,385	15,713
Karen Peace Support Network	18,687	9,933
Karen Women's Organisation	56,594	-
Karenni Mobile Health Clinic	31,936	-
Phan Foundation	2,500	-
TWO	-	15,488
Activist support and coup response grants - donee names withheld	127,544	-
Other	-	531
	288,646	47,665

6 Net income for the year	2021	2020
	£	£
This is stated after charging:		
Independent examiner's fees	600	600

Advance Myanmar Ltd
Notes to the Accounts
For the year ended 31 March 2021

7 Staff costs and numbers

	2021	2020
	£	£
Staff costs were as follows:		
Salaries	44,767	44,564
Social security costs	240	223
Pension costs	2,237	2,275
	<u>47,244</u>	<u>47,062</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 £Nil (2020: £5,713).

The charity operates defined contribution pension schemes for its employees and made contributions during the year of £2,237 (2020: £2,275). At 31 March 2021 the charity owed contributions of £298 to the scheme (2020: £277).

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

	2021	2020
	No.	No.
Executive director	1	1
Other	5	5
	<u>6</u>	<u>6</u>

8 Transactions with related parties

During the year, one Trustee received a gross salary of £Nil (2020: £5,431). 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 (2020: no trustees) received reimbursement of expenses of £Nil (2020: £Nil).

9 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.

10 Debtors

	2021	2020
	£	£
Other debtors	<u>2,292</u>	<u>2,139</u>

Advance Myanmar Ltd
Notes to the Accounts
For the year ended 31 March 2021

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accounts payable	33	-
Other creditors	321	277
Accrued expenses	1,675	1,654
	<u>2,029</u>	<u>1,931</u>

12 Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Current year			
Current assets	101,015	86,490	187,505
Current liabilities	-	(2,029)	(2,029)
	<u>101,015</u>	<u>84,461</u>	<u>185,476</u>
Prior year			
Current assets	33,647	58,445	92,092
Current liabilities	-	(1,931)	(1,931)
	<u>33,647</u>	<u>56,514</u>	<u>90,161</u>

13 Movement in funds

	At 1 April £	Income £	Expend-iture £	Transfers £	At 31 March £
Current year					
Restricted funds					
Activist support and coup response grants	-	142,409	(119,138)	(7,120)	16,151
COVID-19 crisis response	-	131,543	(128,743)	(2,800)	-
Dirty List	-	20,000	(9,837)	(1,000)	9,163
Strengthening Myanmar grassroots organisations	33,647	113,665	(65,928)	(5,683)	75,701
Repressive laws	-	-	(4,996)	4,996	-
	<u>33,647</u>	<u>407,617</u>	<u>(328,642)</u>	<u>(11,607)</u>	<u>101,015</u>
Unrestricted funds:					
General funds	<u>56,514</u>	<u>35,871</u>	<u>(19,531)</u>	<u>11,607</u>	<u>84,461</u>
Total funds	<u>90,161</u>	<u>443,488</u>	<u>(348,173)</u>	<u>-</u>	<u>185,476</u>

Advance Myanmar Ltd
Notes to the Accounts
For the year ended 31 March 2021

13 Movement in funds (continued)

	At 1 April £	Income £	Expend- iture £	At 31 March £
Prior year				
Restricted funds				
Strengthening Myanmar grassroots organisations	-	111,486	(77,839)	33,647
Burma Relief Centre	6,000	-	(6,000)	-
	<u>6,000</u>	<u>111,486</u>	<u>(83,839)</u>	<u>33,647</u>
Unrestricted funds:				
General funds	<u>55,215</u>	<u>47,510</u>	<u>(46,211)</u>	<u>56,514</u>
Total funds	<u>61,215</u>	<u>158,996</u>	<u>(130,050)</u>	<u>90,161</u>

Restricted funds

Activist support and coup response grants

Following the military coup in Myanmar on 1 February 2021, Advance Myanmar is supporting activists and organisations who need emergency funding.

COVID-19 crisis response

At the start of the COVID-19 pandemic, Advance Myanmar identified Internally Displaced People (IDPs), and refugees from Burma, as the most vulnerable to COVID-19, and the most in need of urgent assistance. This project provided emergency funding to grassroots organisations to help provide education, equipment, healthcare and food to IDPs and refugees from Burma.

Dirty List

This research project identifies British and other multinational corporations which are operating in such a way as to finance or supply the military in Burma. The published list of such companies can be used by civil society, investors, media, MPs and government to help them to hold these companies to account for their actions.

Strengthening Myanmar grassroots organisations

This project aims at strengthening the capacity of local organisations in Myanmar in their campaigning and advocacy and increase 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

A project to identify laws in Myanmar which are 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 to act as an educational resource and assist civil society in their efforts to promote human rights, gender equality and protect the environment in Myanmar.