

**Burma Assist**  
**Annual Report and Accounts**  
**For the period**  
**6 July 2009**  
**(the date of incorporation)**  
**to**  
**31 July 2010**

**Company Registration Number: SC 362208**

**Scottish Charity Number: SC 040655**

## **Burma Assist**

### **Annual Report and Accounts For the period ended 31 July 2010**

<b><i>Contents</i></b>	<b><i>Page</i></b>
Reference & Administrative Information	2
Report of the Directors	3 – 4
Report of the Independent Examiner	5
Statement of financial activities (including income & expenditure account)	6
Balance sheet	7
Notes to the financial statements	8 – 9

## **Burma Assist**

### **Reference & Administrative Information**

**Registered Address:** Mansfield Traquair Centre  
15 Mansfield Place  
Edinburgh  
EH3 6BB

**Website:** [www.burma-assist.org](http://www.burma-assist.org)

**Scottish Charity number:** SC 040655

**Company number:** SC 362208

#### **Directors:**

The following were directors of the company (and trustees of the charity) throughout the period:

Chris Barr (Executive Director)  
Michael Butler-Burns  
Catherine Butler-Burns

All the above were appointed on 6/7/09, the date of incorporation.

**Independent Examiner:** John G. Norman, C.A.  
Norman, Downie & Kerr Ltd

**Accountants:** Norman, Downie & Kerr Ltd  
The Courtyard  
130 Constitution Street  
Edinburgh  
EH6 6AJ

**Bankers:** Unity Trust Bank plc,  
Nine Brindleyplace  
Birmingham  
B1 2HB

## **Burma Assist**

### **Report of the Directors For the period ended 31 July 2010**

The directors are pleased to present their report and the accounts for the period 6 July 2009 (the date of incorporation) to 31 July 2010.

#### ***Structure, Governance and Management***

Burma Assist was incorporated as a company limited by guarantee (ref: SC 362208) on 6 July 2009 and was registered as a Scottish charity (ref: SC 040655) from 8 July 2009. The liability of members is limited to £1 each. The company is governed by the terms of its Memorandum and Articles of Association.

The directors, who are also trustees of the charity, are elected from among the members at the Annual General Meeting (AGM), in accordance with the Articles. At each AGM, one third of the directors retire and are eligible for re-election. Further directors may be appointed by the Board at any time during the year, subject to ratification at the next AGM. The maximum number of directors is 12 and the minimum number 3. Other reference and administrative information, including the names of the directors, is set out on page 2.

#### ***Objects and Review of Activities***

The object of the charitable company, as set out in its memorandum, is "the development of sustainable livelihoods for socially and economically disadvantaged Burmese people".

The mission of Burma Assist is to help Burmese refugees in India to start community-led projects and to support them professionally and financially until they can stand on their own feet.

Due to ongoing human rights abuses, severe restrictions on basic freedoms, and widespread poverty many Burmese have had to flee from their home to Thailand, Malaysia and India. In India over 80,000 people from Burma are living in uncertain conditions in the North East of India and in Delhi.

Burma Assist supports the Dorcas Tailoring Centre, a community-led tailoring training project in Delhi, which was started by a group of four Burmese women in February 2009, to help other women with the skills they needed to survive. Burma Assist was with them as they began and continues to support them financially and professionally.

In October 2009 the Dorcas Centre saw the graduation of their first (full-time) training course with 7 women successfully graduating. This was followed by a further and successful 6 month course for 12 women.

As an example of the project's success, one of the graduates, still in her teens, returned to her village in North West Burma, sold her gold earrings, made a days' journey by boat to the nearest town to buy a sewing machine, and started a tailoring shop in her village. Now, she is the only tailor in her village of 70-100 houses and she is getting lots of orders. The designs that she learnt at the Dorcas Centre are even becoming fashion trends in her village.

The visits of Jane Hill, a volunteer with Burma Assist, twice during the year assisted the women in developing the capacity for selling their products in the UK. In November 2009 a two week field research trip was made by the Executive Director and Indian colleagues to assess the situation for the Burmese Chin in Mizoram (NE India) and to determine the viability of implementing sustainable livelihood interventions there.

The plight of the Burmese refugees in Delhi and the story of one of the women in the Centre, was caught by Indian documentary photographer, Bharat Choudhary, who won the gold prize for his entry 'Is this home' in the International College Photographer of the Year 2009 competition.

Funding during the year was raised through individual donations and sales of the Burma Assist Christmas cards.

## **Burma Assist**

### **Report of the Directors (continued)**

#### ***Financial Review***

There were incoming resources of £17,240 during this first year, comprising donations from individuals of £13,848 (including gift aid due), funds of £2,834 introduced from the existing project at 6 July 2009 and funds raised from the sale of Christmas cards. All funds are unrestricted – available to be used for any aspect of the project.

Resources expended amounted to £16538, which included £4,654 in fees to consultants in India for capacity building for the Dorcas Centre, further project assessment and interpreting services. Grants totalling £3,683 were payable to the Dorcas Centre for the year. Other major costs were for travel, including airfares to India, and occupancy costs, which includes rent for the UK office and accommodation in India. Staff time in the UK has been provided on a voluntary basis. Indian currency costs have been translated into sterling at the rate applicable at the time of each transaction.

There were net incoming resources of £702 for the year, which has been carried forward in the unrestricted general fund. The charity depends on donations and fund-raising to generate further income for its activities and grants will also be sought wherever possible. In view of the current low level of retained funds it is not considered relevant to set a reserves policy at present.

#### ***Status of Report***

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

**Signed on behalf of the Board:**

***C G Barr***

**Director**

**Date: 4<sup>th</sup> April 2011**

## **Report of the Independent Examiner to the Directors (Trustees) of Burma Assist**

I report on the accounts of Burma Assist for the period 6 July 2009 to 31 July 2010, which are set out on pages 6 to 9.

### ***Respective responsibilities of directors (trustees) and examiner***

The directors of the company, as trustees of the charity, are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006. They consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### ***Basis of independent examiner's statement***

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### ***Independent examiner's statement***

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**John G Norman CA**  
Norman, Downie & Kerr Ltd  
Chartered Accountants  
The Courtyard,  
130 Constitution Street  
Leith  
Edinburgh EH6 6AJ.

**Date: 4 April 2011**

## Burma Assist

### Statement of Financial Activities (including Income & Expenditure Account) For the Period 6 July 2009 to 31 July 2010

<b>Incoming Resources:</b>	<b>Unrestricted Funds</b>
<b><i>Incoming resources from generated funds:</i></b>	<b>£</b>
<i>Voluntary income:</i>	
Funds introduced from existing project	2,834
Donations (including gift aid)	13,848
<i>Activities for generating funds:</i>	
Sale of Christmas cards	557
<i>Investment income:</i>	
Bank interest	1
<b>Total incoming resources</b>	<b><u>17,240</u></b>
 <b>Resources expended:</b>	
<b><i>Charitable activities:</i></b>	
Consultancy costs	4,654
Project grants	3,683
Travel & subsistence	2,400
Occupancy costs	3,631
Office admin costs	393
Publicity	180
Insurance	257
Depreciation	69
Other project costs	476
<b><i>Fund-raising costs:</i></b>	
Cost of goods for resale	195
<b><i>Governance costs:</i></b>	
Accountancy / independent examiner's fee	600
<b>Total resources expended</b>	<b><u>16,538</u></b>
 <b>Net incoming resources</b>	<b><u>702</u></b>
 <b>Net movement in funds</b>	<b><u>702</u></b>
 <b>Balances carried forward</b>	<b><u><u>702</u></u></b>

The notes on pages 8 to 9 form part of these accounts.

## Burma Assist

### Balance Sheet at 31 July 2010

	Note	£
<b>Fixed Assets</b>		
Tangible Assets	2	<u>947</u>
<b>Current assets:</b>		
Stock		822
Debtors	3	1,551
Cash at bank and in hand		<u>1,163</u>
		<u>3,536</u>
<b>Creditors:</b>		
Amounts due within one year:	4	<u>3,781</u>
<b>Net current (liabilities)</b>		<u>(245)</u>
<b>Net Assets</b>		<u><u>702</u></u>
<b>Funds:</b>		
Unrestricted general fund	5	<u>702</u>
<b>Total Funds</b>		<u><u>702</u></u>

For the period ended 31 July 2010 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Approved by the Board and authorised for issue on 4 April 2011**

**C G Barr**

**Director:**

**Date: 4th April 2011**

The notes on pages 8 to 9 form part of these accounts.

## Burma Assist

### Notes to the Accounts

For the Period 6 July 2009 to 31 July 2010

#### 1 Accounting Policies

##### ***Basis of Accounting***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice *Accounting and Reporting by Charities* (issued in 2005).

##### ***Incoming resources***

Donations are recognised when receivable unless there are imposed pre-conditions on use of the funds or the income is for a future accounting period. Any income received for a particular purpose is allocated to an appropriate restricted fund.

##### ***Resources expended***

All expenditure is accounted for on an accruals basis.

Governance costs are those associated with the running of the charitable company, as against the cost of carrying out the charitable activities.

##### ***Foreign currencies***

Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction.

##### ***Taxation***

The company is a registered charity and no provision is required for corporation tax on its charitable activities. It is not registered for VAT and expenditure includes VAT where relevant.

##### ***Tangible Fixed Assets and Depreciation***

Tangible fixed assets are stated at cost less depreciation. Depreciation is charged by the straight line method over the estimated useful life of each asset at the following rates:

Office fittings & equipment	20% per annum
Software	20% per annum

##### ***Stock***

Stock comprises goods for resale, held for fund-raising purposes, valued at the lower of cost or net realisable value.

##### ***Funds***

*Unrestricted funds* can be used in accordance with any of the charitable objects at the discretion of the directors (as trustees of the charity).

*Restricted funds* can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

## Burma Assist

### Notes to the Accounts (continued)

#### 2. Tangible Fixed Assets

	<i>Equipment &amp; fittings</i>
<b>Cost:</b>	£
At 6 July 2009	-
Additions	<u>1,016</u>
<b>At 31 July 2010</b>	<u><b>1,016</b></u>
<b>Depreciation:</b>	
At 6 July 2009	-
Charge for year	<u>69</u>
<b>At 31 July 2010</b>	<u><b>69</b></u>
<b>Net Book Value</b>	
<b>At 31 July 2010</b>	<u><u><b>947</b></u></u>

#### 3 Debtors

	£
<i>Amounts falling due within one year:</i>	
Gift aid due	803
Prepayments	<u>748</u>
	<u><u>1,551</u></u>

#### 4 Creditors

	£
<i>Amounts falling due within one year:</i>	
Director's loan	3,181
Accruals	<u>600</u>
	<u><u>3,781</u></u>

#### 5 Movement in Funds

<i>Unrestricted general fund:</i>	£
Balance at 6 July 2009	-
Net incoming resources in year	<u>702</u>
Balance carried forward at 31 July 2010	<u><u>702</u></u>

#### 6 Trustees' remuneration & expenses

No remuneration has been paid to directors (trustees of the charity) during the year.

Business expenditure of £10,221 has been reimbursed to the Executive Director during the year.