



BURMESE COMMUNITY DEVELOPMENT COLLABORATION
ABN 39 150 530 260
Trading As **METTA COMMUNITY CARE SYDNEY**

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FINANCIAL REPORT – 30 JUNE 2026



BURMESE COMMUNITY DEVELOPMENT COLLABORATION
ABN 39 150 530 260
Trading As METTA COMMUNITY CARE SYDNEY

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BURMESE COMMUNITY DEVELOPMENT COLLABORATION

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Trading As METTA COMMUNITY CARE SYDNEY

Trading Account

For the year ended 30 June 2026

	2026 \$	2025 \$
Trading Income		
BCDC INCOME	626,003	784,113
MCCS INCOME	2,476,744	1,748,336
GARDEN VIEW INCOME	6,430	102,240
UNDP Online Education Grant	229,004	
UNDP Health Project	83,763	
Total Trading Income	3,421,945	2,634,689
Cost of Sales		
Add:		
Purchases	38,668	49,200
	38,668	49,200
	38,668	49,200
Cost of Sales	38,668	49,200
Gross Profit from Trading	3,383,277	2,585,489



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Trading As METTA COMMUNITY CARE SYDNEY

Detailed Balance Sheet as at 30 June 2025

For the year ended 30 June 2026

	2026	2025
	\$	\$
Income		
Trading profit	3,383,277	2,585,489
Total income	3,383,277	2,585,489
Expenses		
Accountancy	4,991	4,943
Advertising & promotion	2,406	2,457
Bank fees & charges	2,987	2,749
Consultants fees	12,170	
Depreciation - Other		237
Donations	128,650	48,218
General expenses	1,024	1,644
Insurance	43,152	40,664
Interest - Australia	177,336	160,169
Legal fees	4,662	5,298
Health Project Expenses	83,762	
Music hire		1,000
Depreciation - M/V car		13,920
M/V car - Fuel & oil	511	852
M/V car - Registration/Insurance	8,013	5,782
M/V car - Repairs	614	2,227
Postage	261	310
Printing & stationery	866	884
Rent on land & buildings	13,758	19,240
Repairs & maintenance	4,692	



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Detailed Balance Sheet as at 30 June 2025
For the year ended 30 June 2026

	2026	2025
	\$	\$
Staff amenities	47	779
Staff training	2,178	7,926
Subscriptions	149,375	124,668
Subcontractors	1,773,116	937,063
Honorarium-volunteer fee	18,720	178,907
Sundry expenses	3,272	
Superannuation	41,387	44,240
Telephone	145	154
Travel, accommodation & conference	11,326	1,326
Wages	417,912	401,008
Workers Comp	4,562	3,101
Total expenses	2,911,895	2,009,765
Surplus	471,382	575,723



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Statement of Cash Flows
For the year ended 30 June 2026

	2026 \$	2025 \$
Current Assets		
Cash Assets		
BCDC -CDM -660096	64,656	38,155
BCDC-NUG HAP 669998	9,812	22,814
BCDC Trust 760591	13,769	23,059
BCDC General. 760743	28,253	19,145
NUGPFI-EOD -UNDP	45,703	44,709
SDB -760778	263,304	403,742
MCCS Trust 760751	80,310	17,367
MCCS HomeCare 535266	138,048	164,375
GV Business -NAB	9,580	2,869
GV Property Loan -NAB	0	
NUG -Office 689956		3,110
	653,434	739,345
Receivables		
Trade debtors	350,296	490,281
	350,296	490,281
Current Tax Assets		
Input tax credit control account	112,284	49,863
	112,284	49,863
Total Current Assets	2,251,356	1,279,488
Non-Current Assets		
Property, Plant and Equipment		
Buildings (cost)	4,847,372	3,159,110



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Statement of Cash Flows
For the year ended 30 June 2026

	2026 \$	2025 \$
Office equipment	14,721	14,721
Less: Accumulated amortisation	(14,721)	(14,721)
Motor vehicles (cost)	85,095	85,095
Less: Accumulated depreciation	(49,757)	(49,757)
	4,882,710	3,194,448
Total Non-Current Assets	4,882,710	3,194,448
Total Assets	5,998,724	4,473,937
Current Liabilities		
Payables		
Unsecured:		
- Trade creditors		55,274
		55,274
Financial Liabilities		
Unsecured:		
- Short Term Interest Free loan	1,200	
- UNDP Edu project Liability to BCDC	13,492	13,492
- NUG -PRF	3,958	3,694
- Sean Book	3,000	4,800
- H4SS -UK FUND	3,347	2,219
- SDB Fund	229,508	386,150
- HCP Service Client Fund	68,774	275,814
- DZMA Visit		6,531
- AmaySu Calendar 80 BD		2,730
- NUG OFFICE Canberra		3,110



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Statement of Cash Flows
For the year ended 30 June 2026

	2026 \$	2025 \$
- Kim-Tatoo		250
- BCDC Food Fair1-2024		5,728
- CDM MYANMAR		5,186
	323,279	709,703
Current Tax Liabilities		
Amounts withheld from salary & wages	26,857	26,527
	26,857	26,527
Provisions		
Employee entitlements	10,331	10,331
Sundry provisions	7,855	19,652
	18,186	29,983
Total Current Liabilities	368,322	821,487
Non-Current Liabilities		
Financial Liabilities		
- Dr. Kyaw Myint Malia	100,000	100,000
- BCDC Contribution-GV	222,662	222,662
- Ko Myo San		50,000
- GV Property Loan (1) -NAB	960,000	1,960,000
- GV Property Loan (2) -NAB	1,117,279	
- Deposit Received From GV	1,220,000	220,000
	3,619,941	2,552,662
Provisions		
Provision for reserve fund	1,514,032	324,740



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Statement of Cash Flows
For the year ended 30 June 2026

	2026	2025
	\$	\$
	1,514,032	324,740
Total Non-Current Liabilities	5,133,973	2,877,402
Total Liabilities	5,502,295	3,698,889
Net Assets	496,430	775,048
Equity		
Reserves		
Surplus at 30 June 2026	496,430	775,048



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Statement of Cash Flows
For the year ended 30 June 2026

	2026 \$	2025 \$
Cash Flow From Operating Activities		
Operating profit (loss) after tax	498,351	581,431
Pledges Receivable	22,024	46,875
Trade Creditors		(116,874)
Employee Entitlement		840
Medicare Client Balance		(34,217)
BCDC paid UNDP Grant Expenses	23,438	(32,623)
Bonds	590	(2,511)
Football United – UNSW		(4,601)
Provision - NUG HAP		(9,660)
Provision for Volunteer Service		(15,051)
Donations Receivable	(11,000)	
Wage Advances	(3,440)	
GST Paid	(89,390)	(20,612)
Payable Expenses	(55,274)	55,274
Payroll Accruals Payable	(9,410)	
PAYG Withholding Payable	330	7,266
Provision-Super	(2,387)	6,084
Short Term Interest Free loan	1,200	
AmaySu Calendar 80 BD	(2,730)	2,730
UNDP Edu project Liability to BCDC		13,492
NUG OFFICE Canberra	(3,110)	(5,749)
NUG – PRF	264	(402)
CDM MYANMAR	(5,186)	5,186



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Statement of Cash Flows
For the year ended 30 June 2026

	2026 \$	2025 \$
Sean Book	(1,800)	(2,000)
Kim- Tatoo	(250)	
EOD-PFI		(4,084)
David Lai Music Concert		(61,385)
BCDC Food Fair1-2024	(5,725)	
H4SS - UK FUND	1,129	196
SDB Fund	(156,642)	(67,204)
DZMA Visit	(6,531)	(22,500)
HCP Service Client Fund	(98,667)	28,686
GV Property Loan (2) – NAB	1,117,279	
Ko Myo San	(50,000)	(150,000)
	1,163,059	198,488

Cash Flow From Investing Activities

58 Bett Rd Acquisition	(1,683,655)	(185,000)
New Building Development Plan (58 Bett Rd)	(4,607)	
Furniture & Fixtures at Cost		(237)
Accum. Depr. Furniture & Fixtures		237
Accum. Depr. Motor Vehicles		13,920
	(1,688,262)	(171,080)

Cash Flow From Financing Activities

Deposit Received From GV	1,000,000	
Centre-Building fund	490,000	
Business Development fund	(2,000)	
Community welfare fund	(13,898)	(1,695)



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	2026 \$	2025 \$
Myanmar Development fund	(3,560)	(20,320)
Myanmar Relief fund	(30,000)	(5,175)
Humanitarian fund	(1,250)	1,250
Net cash provided by (used in) financing activities	1,439,292	(25,940)
Net increase (decrease) in cash held	914,089	1,468
Cash at the beginning of the year	739,345	737,877
Cash at the end of the year (note 1)	1,653,434	739,345



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Statement of Cash Flows
For the year ended 30 June 2026

\$

\$

Note 1. Reconciliation Of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

BCDC -CDM -660096	64,656	38,155
BCDC-NUG HAP 669998	9,812	22,814
BCDC Trust 760591	13,769	23,059
BCDC General. 760743	28,253	19,145
NUGPFI-EOD -UNDP	45,703	44,709
SDB -760778	263,304	403,742
MCCS Trust 760751	80,310	17,367
MCCS HomeCare 535266	138,048	164,375
GV Business -NAB	9,580	2,869
GV Property Loan -NAB	1,000,000	
NUG -Office 689956		3,110
	1,653,434	739,345



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Trading As METTA COMMUNITY CARE SYDNEY
Notes to the Financial Statements
For the year ended 30 June 2026

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

The director has prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the needs of members.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the director has determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

(a) Loans and Receivables

Trade receivables are recognised initially at cost and are subsequently measured at cost less any provision for impairment. Most sales are made on the basis of normal credit terms and are not subject to interest. Where credit is extended beyond normal credit terms and is more than 12 months, receivables are discounted to their present value. At the end of each reporting period, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. A provision for impairment is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Other receivables include loans granted by the company and are discounted to present values using the interest rate inherent in the loan.

(b) Property, Plant and Equipment (PPE)

All property, plant and equipment except for freehold land and buildings are initially measured at cost and are depreciated over their useful lives on a straight-line basis. Depreciation commences from the time the asset is available for its intended use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The carrying amount of plant and equipment is reviewed annually by the director to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and



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For the year ended 30 June 2026

the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

(c) Impairment of Assets

At the end of each reporting period, property, plant and equipment, intangible assets and investments are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. The recoverable amount is the higher of the asset's fair value less costs of disposal and the present value of the asset's future cash flows discounted at the expected rate of return. If the estimated recoverable amount is lower, the carrying amount is reduced to the estimated recoverable amount and an impairment loss is recognised immediately in profit or loss.

(d) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period, which remain unpaid. The balance is recognised as a current liability. Trade and other payables are subject to normal credit terms (30–60 days) and do not bear interest.

(e) Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the nominal amounts expected to be paid when the liability is settled, plus any related on-costs. Both annual leave and long service leave are recognised within the provisions.

(f) Provisions

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reasonably measured.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

(h) Revenue and Other Income



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For the year ended 30 June 2026

Revenue is measured at the value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets, is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue recognised related to the provision of services is determined with reference to the stage of completion of the transaction at the end of the reporting period and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

All revenue is stated net of the amount of goods and services tax (GST).

(i) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.



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Notes to the Financial Statements

For the year ended 30 June 2026

2026

2025

Note 2: Revenue

Operating Activities:

Non-primary production trading revenue	3,421,945	2,634,689
	3,421,945	2,634,689

Note 3: Cash assets

Bank accounts:

- BCDC -CDM -660096	64,656	38,155
- BCDC-NUG HAP 669998	9,812	22,814
- BCDC Trust 760591	13,769	23,059
- BCDC General. 760743	28,253	19,145
- NUGPFI-EOD -UNDP	45,703	44,709
- SDB -760778	263,304	403,742
- MCCS Trust 760751	80,310	17,367
- MCCS HomeCare 535266	138,048	164,375
- GV Business -NAB	9,580	2,869
- GV Property Loan -NAB	0	
- NUG -Office 689956		3,110
	653,434	739,345

Note 4: Receivables

Current

Pledges Receivable	246,549	199,457
Medicare Client Balance	76,756	254,245
BCDC paid UNDP Grant Expenses	9,184	32,622
Bonds	3,367	3,957



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Notes to the Financial Statements
For the year ended 30 June 2026

	2026	2025
Donations Receivable	11,000	0
Wage Advances	3,440	0
	350,296	490,281

Note 5: Property, Plant and Equipment

Buildings:

58 Betts Rd Merrylands NSW 2160	1,868,655	185,000
58 Betts Rd Merrylands NSW 2160 - Development	4,607	0
GV purchase price Land and Building	2,974,110	2,974,110
	4,847,372	3,159,110

Office equipment:

- Furniture & Fixtures at Cost	237	237
- Less: Accumulated amortisation	(237)	(237)
- Computers At Cost	14,484	14,484
- Less: Accumulated amortisation	(14,484)	(14,484)

Motor vehicles:

- At cost	85,095	85,095
- Less: Accumulated depreciation	(49,757)	(49,757)
	35,338	35,338
	4,882,710	3,194,448

Note 6: Payables

- Trade creditors	55,274
	55,274



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Notes to the Financial Statements
For the year ended 30 June 2026

2026

2025

Note 7: Provisions

Current

Employee entitlements	10,331	10,331
Provision-Super	12,316	14,703
Payroll Accruals Payable	-9,410	
Provision for Volunteer Service	4,949	20,000
	18,186	29,983

Non Current

Centre-Building fund	1,326,567	236,567
Aged care Client Fund	30,971	30,971
Business Development fund	35,500	
Community welfare fund	49,522	25,920
Myanmar Development fund	41,532	7,592
Humanitarian fund		1,250
Myanmar Relief fund	29,940	22,440
	1,514,032	324,740



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Director's Declaration

The director has determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies prescribed in Note 1 to the financial statements.

The director of the company declares that:

1. the financial statements and notes, present fairly the company's financial position as at 30 June 2026 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
2. in the director's opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the director.

PHYU PHYU HAN

Director

Dated: 11.10.2026

Burmese Community Development Collaboration

ABN: 39 150 530 260

Independent Audit Report to the Members of Burmese Community Development Collaboration

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Burmese Community Development Collaboration (the company), which comprises the Statement of Financial Position as at 30 June 2026, and the Statement of Financial Performance, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The directors of the company are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of Australian Charities and Not-for-profits Commission (ACNC), and are appropriate to meet the needs of the members. The director's responsibilities also include establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing 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 judgment, 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 entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating 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.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting under the Australian Charities and Not-for-profits Commission (ACNC). We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion, except for the effects of matter described in the financial report of Human Appeal International Australia Limited is in accordance with:

The Division 60 of The Australian Charities and Not-for-profits Commission Regulation 2022 (ACNC regulation), including:- giving a true and fair view of the company's financial position as at 30th June 2026 and its performance for the year ended on that date.- complying with applicable Australian Accounting standards and other mandatory professional reporting requirements.

We also report that:

a) the financial statements show a true and fair value of the financial result of the organisation conducted during the year;

b) at the date of this report, there are reasonable grounds to believe that the organisation will be able to pay its debts as and when they fall due.



Dated 12th October 2026

Rajeev Kumar Dixit, FCPA

Registered Company Auditor

DBS Accountants & Advisors

1/19 Restwell Street, Bankstown NSW 2200