

**PAULA HALLETT WISMA MULIA TRUST**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**REGISTERED CHARITY NUMBER 290531**

**PAULA HALLETT WISMA MULIA TRUST**  
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**PAULA HALLET WISMA MULIA TRUST  
TRUSTEES REPORT  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees present their report and the financial statements for the year ended 30 September 2022.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102) effective from 1 January 2016.

**Charitable objectives**

The relief of poverty, hardship and sickness by:

- i) The provision of facilities, benefits, financial assistance, amenities and services of all kinds to such persons as are accommodated in the Wisma Mulia home for elderly Subud members and as are in need of assistance by reason of reduced financial circumstances or of physical or mental incapacity;
- ii) The provision of facilities, benefits, financial assistance, amenities and services of all kinds to aged members of the Subud brotherhood as are in need of assistance by reason of reduced financial circumstances or of physical or mental incapacity: and
- iii) The establishment, promotion or provision of hospital and medical treatment.

**Public benefit statement**

The charity's trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

**Financial review**

At the end of the financial year, the charity held £232,209 (2021: £46,247) of bank deposits and investments valued at £420,084 (2021: £504,484).

**Structure, governance and management**

The charity is registered as a charity with the Charity Commission as charity number 290531. There are three trustees at the date of signing this report. The trust was established on 28 November 1984. The registered office is situated at Wayland, Sellars Road, Hardwicke, Gloucestershire. GL2 4QD.

**Trustees**

Mr R Coker  
Mrs AME Barker  
Mrs R Harwood

**PAULA HALLET WISMA MULIA TRUST  
TRUSTEES REPORT  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**Trustees' responsibilities**

Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the profit or loss of the charity for that year. In preparing these financial statements, the trustees are required to:

Select suitable accounting policies and apply them consistently;  
Make judgements 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; and  
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 Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement as to disclosures to the independent examiner**

In so far as the trustees are aware, at the date of signing this report:

- i) there is no relevant information needed by the independent examiner in connection with preparing their report of which the independent examiner is unaware; and
- ii) the trustees, having made enquiries of fellow trustees and the independent examiner that they ought to have individually taken, have each taken all steps that they are obliged to take as trustees in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**Accountants**

David SM Elliott & Company Limited have expressed their willingness to continue as accountants to the charity.

Approved by the trustees on 10 December 2022 and signed on their behalf.

..... AME Barker (Chair)

**PAULA HALLET WISMA MULIA TRUST**  
**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF PAULA HALLET WISMA MULIA TRUST**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

We have examined the financial statements on pages 4 to 6 which have been prepared on the basis of the accounting policies set out on page 6.

**Respective responsibilities of trustees and examiner**

The trustees of the charity are responsible for preparing the financial statements and consider that the audit requirement under Section 144(2) of the Charities Act 2011 does not apply. We have been appointed under Section 145 of the Charities Act 2011 and report in accordance with regulations made under Section 145(5)(b) of the Act. It is our responsibility to examine the accounts without performing an audit and to report to the trustees.

**Basis of examiner's statement**

This report is in respect of an examination carried out under Section 145 of the Charities Act 2011 and in accordance with directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity's trustees and comparison of the accounts presented with those records. It also includes a review of the accounts and the making of such enquiries as are necessary for the purposes of this report. The procedures undertaken do not constitute an audit.

**Examiner's statement**

In connection with our examination, no matter has come to our attention

- 1      which gives us reasonable cause to believe that, in any material respect, the requirements:
  - i)    to keep accounting records in accordance with Section 130 of the Charities Act 2011; and
  - ii)   to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011have not been met; or
- 2      to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**David SM Elliott & Company Limited**  
**Chartered Accountants**

**PAULA HALLET WISMA MULIA TRUST  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	<b>2022</b>		<b>2021</b>	
	£	£	£	£
<b>GENERAL FUND</b>				
<b>Receipts</b>				
Bequests and donations	200,073		100	
Loan repayments	10		200	
Investment income	8,601		9,134	
		<hr/>		<hr/>
		208,684		9,434
<b>Payments</b>				
Grants toward residents' fees	11,482		2,250	
Aids for residents	100		2,048	
Social activities for residents	9,898		6,917	
Grants to elderly persons in need	1,500		5,000	
Loans	13,500		2,000	
Independent examiner's fees	400		348	
Investment management fees	4,867		4,928	
		<hr/>		<hr/>
		41,747		23,491
<b>OVERALL SURPLUS/(DEFICIT) OF RECEIPTS OVER EXPENDITURE</b>				
		<hr/>		<hr/>
		166,937		(14,057)
<b>BANK ACCOUNTS SUMMARY</b>				
Net receipts/(payments) for the year		166,937		(14,057)
Bank deposits at 1 October 2021 (including Brewin Dolphin accounts)		46,247		50,566
Investments - net realisations (sales less purchases)		19,025		9,738
		<hr/>		<hr/>
Bank deposits at 30 September 2022		232,209		46,247
		<hr/>		<hr/>

**PAULA HALLET WISMA MULIA TRUST**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 30 SEPTEMBER 2022**

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>MONETARY ASSETS</b>		
NatWest current account	201,313	29,556
Brewin Dolphin income account	466	418
Brewin Dolphin dealing account	30,430	16,273
	<u>232,209</u>	<u>46,247</u>
<b>OTHER ASSETS</b>		
Loans	15,290	1,800
	<u>15,290</u>	<u>1,800</u>
<b>INVESTMENTS</b>		
Brewin Dolphin	420,084	504,484
	<u>420,084</u>	<u>504,484</u>
<b>LIABILITIES</b>		
Independent examiner's fees	(400)	(400)
Investment management fees	(1,334)	(1,237)
	<u>(1,734)</u>	<u>(1,637)</u>
<b>NET ASSETS</b>	<u>665,849</u>	<u>550,894</u>
<b>INVESTMENTS - NET REALISATIONS</b>		
Disposal of investments	85,004	157,721
Purchase of investments	(65,979)	(147,983)
	<u>19,025</u>	<u>9,738</u>

**PAULA HALLET WISMA MULIA TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**1      Accounting policies - accounting convention**

The accounts have been prepared in accordance with Section 133 of the Charities Act 2011 which permits the charity to prepare a 'receipts and payments account' for the year and a 'statement of assets and liabilities' at the year end.

**2      Remuneration of trustees**

The trustees received no remuneration.