



Annual Report
1st January - 31st December 2021



FUEGOS, Ecuador

Annual Report
1st January - 31st December 2021

Company Number: 1903863

Charity Number: 291818

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Report of the Directors & Trustees

Board update

2021 was another challenging year for us in Susila Dharma Britain as it was for most of the world, due to the ongoing Covid-19 pandemic which caused much upheaval. Most of us were still in varying forms of lockdown which didn't allow us to meet face to face until conditions relaxed in September. Most of our meetings were held online via Zoom. Our AGM was held in September at the Subud Britain congress at Loudwater. In spite of these challenges our Board remained steady and we were able to carry out our work.

In September we said goodbye to Harry Sweetman, who has been our treasurer for many years and a trustee since October 2018 and did a fantastic job. We are very grateful for all his hard work and dedication. He set up good systems for our accounting and granting payments which continue to serve us well.

During the year many of the projects we supported faced much disruption to their operations and were forced to adapt their work to be able to function in some way or shape under the restrictions of their respective governments in the pandemic. We were hugely impressed with the ways in which these projects did this, with courage and determination amidst very difficult circumstances, and we were pleased to be able to continue our support of them in order to fulfil our mission in Susila Dharma Britain. We were able to support eight projects as well as the international Susila Dharma Association (SDIA) with its ongoing network/project monitoring support.

Financial Overview

We were overwhelmed with a very generous bequest left to SDB from a dear Subud sister Amalya Noel, who passed away in 2021 leaving almost £198,000 that we received in September. This boosted our funds tremendously and we are very grateful to Amalya for this gift.

During the 2021 calendar year SDB:

- received incoming resources totalling £236,498
- approved grants to projects totalling £52,535
- supported projects abroad to a total of £41,274
- supported projects here in Britain to a total of £10,820

- administered grants & Christmas gifts for Subud Britain Almoners hardship cases totalling £20,305
- Spending on governance totalled £2,905 representing approximately 1% of income and 2% of spend

Donations

Our annual income comes from three sources:

- Interest from invested funds
- Individual donations from Subud members including bequests
- Group fundraising events

Thanks

The Trustees and Directors would like to acknowledge **all our donors** for their support this year in time, money or both, which has made our work possible. We especially thank the **Blond Trust** who continue to generously fund community development projects in DR Congo, one of the poorest nations in the world, where our contributions match other funds from the SDIA network, and efforts are now progressing towards establishing Community Learning Centres for young women.

We thank **SDIA** for their commitment to the Susila Dharma network of project members and national representative teams, enabling projects and members to meet and discuss needs and aspirations, carry out research and monitoring of projects throughout the pandemic, and set up a regular online visit to projects for all Subud members to join.

We thank **Subud Britain** for support in providing space for our AGM and in our communications with Subud members through the Subud Journal and emails on our behalf. We thank the Loudwater Subud Centre for allowing us to meet there in January.

Last but not least we thank **Waugh & Co Chartered Accountants** for their continual service of auditing our accounts and taking on the task of our Treasurer role following the resignation of Harry Sweetman.

Support of Projects around the World

In 2021 we continued to support development projects in Africa, Asia and South America, with the emphasis on small scale works in the agricultural, environmental, health, social welfare and educational fields. These projects include:

Yayasan Tambuhak Sinta (YTS), Kalimantan Indonesia

A social enterprise researching & promoting sustainable agriculture and fish-farming/ products in Kalimantan, Indonesia, YTS does important outreach and development work with local communities, supporting local government to assist people with sustainable livelihoods. SDB has supported this project over several years as it continues to demonstrate a well-researched, bottom-up approach, working closely with villages to set up cooperatives to train local people and enable them to grow produce for selling to the surrounding markets.

Our particular thread where we are involved along with SD Canada and USA is with local villagers, mostly women, who are developing fish-farming and agricultural projects to be more self-sustaining. They get training and help with marketing and business planning. In times of food shortage, all ways of generating food and well-being become greatly

significant. Working in the environment throws up many challenges for farmers, as anyone might imagine: just when something seems to be going well, a bad season can turn everything around, so it's a continual struggle trying to get the balance of productivity and independence right.



Photos: Agricultural training and harvests in Kalimantan, facilitated by YTS

Borneo Football International Foundation (BFIF), Kalimantan Indonesia

This project, which is also in Kalimantan, works with local children and trains them with football and English language skills. They learn teamwork and about good self-care in terms of nutrition and education. They have a strong moral code against drugs and alcohol, which affect many young people in their community. They've been very successful in giving young people direction and purpose, and they have a great track record with both boys and girls. Each individual is encouraged to live well, be responsible, and show diligence with their schoolwork. The project offers English language and IT training, and nutritional supplements to help the youngsters where families are often unable to afford healthy meals. This year the pandemic forced them to close the football programme but the team developed an online programme of healthy exercise and fun educational tasks that children could do at home. In addition, BFIF were active in distributing masks and nutritional supplements to families and the wider community where local government were slow to act.

An exciting piece of news is that they have been successful in obtaining funding towards a new pavilion building that they will run indoor sports from, and expand their capacity for running events and attracting investment from the wider community. We're very pleased that we could offer a very generous grant to match fund this new initiative, along with other SD Nationals. We will donate to the building project in 2022.



Photos: Borneo International Football Foundation.

I Protect Me (IPM), South Africa

Over the last few years, we have contributed funds and moral support to I Protect Me, and we were pleased to help them again this year. In spite of Covid they have persevered with their worthy programme of outreach to children in communities and schools, using mentoring of students and women to encourage self-protection and defence against sexual abuse. They have begun getting support and funding from the South African social welfare department and other private trusts, so we are very pleased for them as this will aid their sustainable development in South Africa.



Photos: Self-defence training sessions being carried out by I Protect Me, South Africa

Health Centres & Community Learning Centres, DR Congo - various locations

Over many years the SD Congo team, with the support of funding from SDB, other SD Nationals and generous funding from the Blond Trust, Buchan Foundation (private Canada-based trust) and funds raised from the BMZ (German government) through SD Germany, have established several health centres in DR Congo, which is one of the poorest nations in the world. A committed collaborative approach coordinated by the SDIA Executive Office, working closely with a strong SD Congo team on the ground, has enabled this to happen. Together the SDIA network has created community health centres and maternity clinics, offering medical treatment for the communities they serve.

The new thrust is to develop community learning centres alongside the health centres, where young women and mothers can train in job skills to improve their employment opportunities. This year SD Canada were successful with the help of the SDIA team to obtain a significant grant from the Canadian government to progress with three community learning centres.

SDB has also supported a training programme at the health centres for the use of local medicinal herbs such as artemisia used in the treatment of malaria. The courses were set up through SD Germany using Anamed, a well-established programme in central Africa.



Photos: Health centre being completed at Kwilu-Ngongo, DR Congo

RSD Guelson, Angola

In neighbouring Angola, this is a newer SD project dealing with a similar approach to BFIF in Kalimantan. It provides training in football and handball for young boys and girls. We gave them a grant to establish a job-training programme in IT and computer skills alongside their sports programme, to help their young people get employment. We are pleased that they have been able to make a start with this programme, although they were affected badly by the pandemic and had to close their facility for some time.



Photo: New IT Vocational training centre at RSD Guelson, Angola

FUEGOS (Food for Change), Ecuador

We've funded FUEGOS, a project in Ecuador for a second year. FUEGOS is working with a deprived community in Manabí region which was hit hard by an earthquake four years ago. The project aims to re-engage people with nutritious indigenous food through training and community outreach. We committed funds to support this new project in 2019 but they weren't able to start their project work until 2020. Our grant supports living accommodation, IT support and Covid testing for the cooking students, alongside a larger grant from an Italian-Ecuadorian trust, which has allowed the team to establish a fantastic food school and restaurant in the area called Iche. This opened in 2021, and the first group of students were able to complete their training and graduate.



Photos: FUEGOS (Food For Change) students Luis Fernando Duenas and Bella Cheme Bone

CADO, Ecuador

CADO supports local farmers in a very remote part of the Andes. Our grant in 2020, along with funds from other SD Nationals, was to support them to build a radio communications network so they can carry out their work as a joint enterprise to use local products such as ethanol made from the sugar cane they grow. Previously they've managed to gain the interest of successful companies like The Body Shop and Dr Brunners. Unfortunately during 2021 they suffered a setback when the Ecuadorian government froze their bank account due to a tax charge on a shipment of cargo to be sent to North America. This caused a delay in them delivering their programme of work. They worked hard to resolve this situation.



Photo: Gathering sugar cane in the mountains of Ecuador - CADO farmers

Working with the international network

We continued to work closely with our international umbrella organisation Susila Dharma International Association (SDIA). The SDIA team coordinates some of our projects with other SD Nationals, carries out important research and reporting to enable projects to be set up and monitored, and obtains funds from outside trusts. It supports our own charitable work to progress with guidance and compliance within a framework that holds up to scrutiny from outside our organisation. We contributed towards SDIA's core funding costs this year. Without them we would not be able to achieve our aims with international projects.

Support of Projects in Britain

Enthum Foundation

We've contributed another year to Enthum Foundation, specifically to the programme that supports the therapeutic work with the refugee young people in Eastbourne. Our donation has helped with individual counselling, group therapy and also supports the staff with personal counselling. During this last year our funding has supported the English learning and other extra-curricular activities at the centre. We've been assisted by our Susila Dharma brothers and sisters in Netherlands and France who are also keen to support this great project here in UK.

Enthum has exciting news in that it successfully set up a new centre in 2021, a few doors down from the existing one in Eastbourne. The charity has been recognised regionally as a great model for operating this kind of residential refugee centre, and we are very pleased that we have been able to support them over the past four years to get established. Our grants have boosted the local government and other private trust donations they receive to run the centres.



Photos: Enthum House Residential Centre, Eastbourne - new centre opened 2021.

Flora Cultura Wales

We've committed funds to a new project in the Welsh borders that has been set up by Subud member Rashid Benoy. In September, Flora Cultura Wales began its programme of gardening for people with mental health and learning difficulties. SDB has provided funding for gardening tools, training and office materials. Rashid worked hard to

establish a Board of trustees and set up links with local people to get a good project support team. He is using a beautiful old walled garden near Hay-on-Wye as the base for the project, and together with his colleague Janice, they operate on Mondays there with a group of seven people from the local area. Their aspiration is to find a second location where they can work more, making a good home for the project.



Photos: Visit to Flora Cultura - garden tools in the shed, and view from the greenhouse with Rashid and colleague Janice

Support of Subud Members in Hardship in Britain

We continued our support of the Almoners Fund, which disbursed grants to Subud members in difficulty, administered by the group of eight helpers and their secretary Raymond Prescott.

In 2021 several grants totalling £18,130 were disbursed from the Almoners restricted fund dedicated to helping Subud members experiencing personal hardship. Furthermore a total of £2,175 was disbursed in the form of Christmas gifts to families, couples and individuals in need. All applications for grants and Christmas gifts are made via helpers in local groups.

Legal & Administrative Accounts

SDB was established under Articles of Association incorporated on 10th April 1985, amended 27th August & 3rd September 2005, and 24th August 2014.

Trustees

Chair	Vincent Mount - appointed 2017 (trustee since 2014)
Treasurer/Trustee	Harry Sweetman - appointed September 2018, (stepped down in September 2021)
Trustee	Matthew Shorter - appointed 2016
Trustee	Maurice Baker - appointed May 2018
Trustee	Adela Kerr - appointed September 2018
Trustee	Emily Faludy - appointed September 2020

Trustees of the charity are also Directors of the Company.

Registered Office

1st Floor, 51 High Street, Arundel, West Sussex BN18 9AJ

Registered Charity Number

291818

Company Number

1903863

Website

www.sdbritain.org.uk

Principle Officers

Treasurer: Harry Sweetman until September 2021, then Edmund Chavasse on behalf of Waugh & Co. Accountants

Bank

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME 19 4JQ

Solicitors

Bates Wells & Braithwaite LLP, Scandinavian House, 2-6 Cannon Street, London EC4M 6YH

Accountant

Waugh & Co., 1st Floor, 51 High Street, Arundel, West Sussex BN18 9AJ

Investment Advisors

SDB Funds: CAF Bank Investments

Almoners Funds: Quilter Cheviot Ltd, 1 Kingsway, London WC2B 6AN

Objects

The Objects of the Association are to promote any charitable purposes for the benefit of the public anywhere in the world.

Purpose

The purpose of SDB is to enable Subud members in Britain to express their humanitarian wishes through their own and other members projects, supporting people in need. Subud members belong to the World Subud Association (WSA), and are united through a direct, personal spiritual experience called the latihan. SDB uses the phrase "guided from within to take action in the world" to steer its aims as a charity.

Organisation

The Association is a Company limited by guarantee and registered as a Charity. The governing documents are the Articles of Association that were fully revised in 2014. SDB is the social and humanitarian wing of Subud Britain, which is a voting member of SDIA, which is in turn a voting member of WSA. Voting members of SDB are comprised of the voting members of Subud Britain. They receive and approve the annual report and accounts at the Annual General Meeting and elect the trustees/directors to the Board. SDB is a grant-making association.

As a member of SDIA it receives applications for funding from SDIA project partners around the world. It funds these partners rather than managing projects directly. It also funds some projects within the UK that are not members of SDIA. These project partners have a connection in some way to the Subud Association; typically one or more members will be involved in some way with the management of the organisation.

Management

In 2021, the Board comprised 6 trustees, all Subud members. They carry out the executive and governance associated with charity and company management with the exception of book-keeping. The Almoners are appointed through Subud Britain to identify and facilitate support to Subud Britain's members who find themselves in hardship. The restricted beneficiary fund focuses on providing short term financial help for those in need.

Board Changes in 2021

Harry Sweetman resigned from the Board in September.

Governance

The Trustees met four times during the year to make grants, review investments, carry out due diligence and perform all management activities of the association.

Policy Development

Since 2019, we have introduced two new policies & updated an existing one:

- We introduced a policy on Safeguarding Children & Vulnerable Adults in 2020.
- We introduced a policy on Earmarked Donations in 2020.
- We updated the Almoners terms of reference & Delegation of Authority in November 2021.

Granting Policy

The trustees are mindful of the UN Sustainable Development Goals when awarding grants in the developing world. All goals are supported through the range of projects funded. Within the UK, projects that address social deprivation & care for vulnerable people receive priority. All applications are considered on their individual merits, though preference is given to those projects that demonstrate a clear strategy to some financial sustainability. Trustees aim to award grants throughout the year at the quarterly Board meetings. Guidelines and forms for applicants are available from the Chair on request. As SDB funds are generally modest, the trustees tend to fund small to medium-sized projects where small grants can have more impact, or in collaboration with other bodies such as SDIA and fellow SD Nationals, where the combined funds can have greater impact still. The majority of the grants made are for one-off projects with an identifiable outcome, although some grants fund salaries and running costs. There are generally more funding needs within the Susila Dharma network than the Charity has funds to support. In recent years we have been fortunate to receive some substantial bequests that have boosted our funds and granting activity, but that income has been largely spent and we are currently transitioning to a lower income & spend pattern .

Reserves Policy

The Reserves Policy is reviewed annually in line with guidance issued by the Charity Commission. The trustees aim to keep between 3 and 6 months cover in relation to known liabilities in addition to a smaller provision of free reserves, which is kept for unforeseen liabilities.

Investment Policy & Performance

In previous years, SDB has benefitted from funds being invested on its behalf. These are divided into two funds. The main funds for SDB Funds are managed by CAF Bank Investments. The smaller fund earmarked for the Almoners is managed by Quilter Cheviot Ltd. Trustees receive an annual report from their Investment Managers and aim to ensure that long term capital growth is in line with relevant indices. Usually there is a gain made each year but sometimes a loss, as there was in 2020. In 2021, there was a gain on the capital amount across all investments, equating to £22,681. This means at the end of the year SDB currently has invested funds in the region of £237,054 for its main fund, and £61,700 for the Almoners fund.

Risk Assessment

The trustees have examined the major strategic, business and operational risks to which the Association may be exposed. The trustees continue to be vigilant and to keep their processes under review.

Public Benefit

Trustees are aware of the Charity Commission guidance on Public Benefit and confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard of it. They consider that the full information which follows in this annual report, about the Trust's aims, activities and achievements in the many areas of interest that the Trust supports, demonstrates the benefit to its beneficiaries and through them to the Public, that arise from those activities.

Directors' Responsibilities

Company law requires the Directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit and loss of the company for that period. In preparing those accounts the directors are required to:

Select suitable accounting policies and then apply them consistently

Make judgments and estimates that are reasonable and prudent

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue business

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Act 1985. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities. The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the Board of Directors/Trustees



Vincent Mount

Director

Approved by the Board of Directors on 31 July 2022

SUSILA DHARMA BRITAIN
INDEPENDENT EXAMINER'S REPORT

Report to the Trustees of Susila Dharma Britain on the accounts of the charity for the year ended 31 December 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (who are also the directors of the company 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").

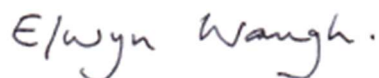
Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in my respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directors 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 material matters have come to my attention in connection with the examination which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts did not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Elwyn Waugh, FCA
Waugh & Co
Chartered Accountants

51 High Street, Arundel, West Sussex BN18 9AJ
Dated: 31 July 2022

SUSILA DHARMA BRITAIN
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted	Restricted	Expendable Endowment	Total Funds	Total Funds
	Note	Funds	Funds	Funds	2021	2020
INCOME AND ENDOWMENTS						
Incoming resources from generated funds						
Donations and legacies		214,533	16,274	-	230,807	149,154
Investment income		3,423	2,268	-	5,691	7,569
Total Incoming Resources		217,956	18,542	-	236,498	156,723
EXPENDITURE						
Charitable activities	3	54,998	20,747	-	75,745	90,420
Total Resources Expended		54,998	20,747	-	75,745	90,420
Net Incoming (Outgoing) Resources before Transfers		162,958	-2,205	-	160,753	66,303
Transfer between Funds		-	-	-	-	-
NET (EXPENDITURE) INCOME FOR THE YEAR		162,958	-2,205	-	160,753	66,303
OTHER RECOGNISED GAIN						
Realised gain on investments		-	-	-	-	-
Unrealised gain (loss) on investments		-	4,465	18,216	22,681	-15,818
NET MOVEMENT IN FUNDS		162,958	2,260	18,216	183,434	50,485
RECONCILIATION OF FUNDS						
Total funds brought forward		95,652	131,556	218,838	446,046	395,561
Total funds carried forward	10	258,610	133,816	237,054	629,480	446,046

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

SUSILA DHARMA BRITAIN
BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	Unrestricted Funds	Restricted Funds	Expendable Endowment Funds	Total 2021	Total 2020
FIXED ASSETS						
Investments	5	-	61,700	237,054	298,754	276,073
		-	61,700	237,054	298,754	276,073
CURRENT ASSETS						
Debtors	6	7,722	1,462	-	9,184	7,388
Cash at bank		252,894	70,654	-	323,548	164,336
		260,616	72,116	-	332,732	171,724
CREDITORS: amounts falling due within one year						
	7	-2,006	-	-	-2,006	-1,751
NET CURRENT ASSETS		258,610	72,116	-	330,726	169,973
NET ASSETS		258,610	133,816	237,054	629,480	446,046
THE FUNDS OF THE CHARITY						
TOTAL CHARITY FUNDS	10	258,610	133,816	237,054	629,480	446,046

Signed on behalf of
the Board of Directors



Vincent Mount
Director

Approved by the Directors: 31 July 2022

SUSILA DHARMA BRITAIN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England & Wales and a registered charity in England & Wales. The address of the registered office is 51 High Street, Arundel, West Sussex, BN18 9AJ.

2. ACCOUNTING POLICIES

Accounting conventions and basis of preparation

The accounts have been prepared in accordance with:

(a) FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102))

(b) The Charities Act 2011

(c) the historic cost basis of accounting, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income and expenditure.

The financial statements are prepared in Sterling which is the functional currency of the entity.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally 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 donations, gifts and grants and is included in full in the Statement of Financial Activities. Grants where entitlement is not conditional on the delivery of a specific performance of the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on an accrual basis. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates. The following specific policies are applied to particular categories of expenditure:

- 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.

Cash flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement under Financial Reporting Standard 'Cash flow statements'.

SUSILA DHARMA BRITAIN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES (continued)

Tax recoverable

Tax recoverable relating to Gift Aid income is taken into account in the year in which the donation is received.

Valuation of investments

Investments held as fixed assets are shown at current valuation.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates, and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Accounting estimates and assumptions are made concerning the future and, by their very nature will rarely equal the related actual outcome.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

SUSILA DHARMA BRITAIN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

3. RESOURCES EXPENDED - CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Expendable Endowment	Total Funds	Total Funds
Activities undertaken directly	Funds	Funds	Funds	2021	2020
Almoners	-	20,305	-	20,305	16,878
Anamed DRC	-	-	-	-	1,514
Anisha	-	-	-	-	-
Borneo Int Football Assn	3,502	-	-	3,502	2,852
BCU School Rangan Sari	-	-	-	-	5,100
CADO	-	-	-	-	4,545
CAP UK	-	-	-	-	4,000
Enthum Foundation	5,000	-	-	5,000	4,600
Flora Cultura	5,820	-	-	5,820	-
FUEGOS	5,325	-	-	5,325	-
GCS	-	-	-	-	2,500
ICDP	-	-	-	-	1,935
I Protect Me	3,638	-	-	3,638	3,499
Paula Hallett Trust	-	-	-	-	-
RSD Guelson	4,351	-	-	4,351	-
SDIA DRC Projects	15,000	-	-	15,000	25,183
SDIA COVID	-	-	-	-	437
SDIA	5,938	442	-	6,380	6,229
TUM Ludoteka	-	-	-	-	3,890
Wisma Mulia	-	-	-	-	-
WSA Care Support	-	-	-	-	-
Yayasan Tambuhak Sinta	3,520	-	-	3,520	4,031
Yayasan Usaha Mulia	-	-	-	-	-
You Are Not Alone	-	-	-	-	-
	-	-	-	-	-
	<u>52,094</u>	<u>20,747</u>	<u>-</u>	<u>72,841</u>	<u>87,193</u>
Other costs	<u>2,904</u>	<u>-</u>	<u>-</u>	<u>2,904</u>	<u>3,227</u>
Total charitable activities	<u>54,998</u>	<u>20,747</u>	<u>-</u>	<u>75,745</u>	<u>90,420</u>

Key:

ICDP - International Child Development Programme

CADO - Consorcio Agro-artesanal Dulce Orgánico

GCS - Gloucestershire Counselling Services

SDIA - Susila Dharma International

CAP UK - Child Assault Prevention UK

SUSILA DHARMA BRITAIN

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

4. RESOURCES EXPENDED - OTHER COSTS

	Unrestricted Funds	Restricted Funds	Expendable Endowment Funds	Total Funds 2021	Total Funds 2020
Printing, post and stationery	135	-	-	135	-
Advertising and marketing	-	-	-	-	-
Meetings, travel and expenses	424	-	-	424	429
Administration expenses	-	-	-	-	83
IT Software and Consumables	679	-	-	679	509
Bank charges	190	-	-	190	120
Accountancy	1,007	-	-	1,007	906
Bookkeeping	-	-	-	-	800
Insurance	470	-	-	470	380
	<u>2,905</u>	<u>-</u>	<u>-</u>	<u>2,905</u>	<u>3,227</u>

5. INVESTMENTS

	Listed	Unlisted	Total
Market Value at 1 January 2021	276,073	-	276,073
Additions	-	-	-
Disposals	-	-	-
Net realised investment gain/(loss)	22,681	-	22,681
Market Value at 31 December 2021	<u>298,754</u>	<u>-</u>	<u>298,754</u>
Historical cost at 31 December 2021	<u>171,663</u>	<u>-</u>	<u>171,663</u>

Quilter Cheviot Limited manage investments in the City of London Investment Trust fund and Blackrock Fund

Managers Ltd

Charities Aid Foundation manage two charity common investments funds, CAF UK Equity B Inc and CAF Fixed Interest B Inc

Analysis of investment by type and by Fund:

	Unrestricted Funds	Expendable Endowment Funds	Restricted Funds	Total
City of London Investment Trust	-	-	24,035	24,035
BlackRock Fund Managers	-	-	37,498	37,498
Cash balance	-	-	167	167
CAF UK Equity B Inc	-	181,595	-	181,595
CAF Fixed Interest B Inc	-	55,459	-	55,459
Market Value at 31 December 2021	<u>-</u>	<u>237,054</u>	<u>61,700</u>	<u>298,754</u>

The Charity's investment policy is to maximise income, whilst protecting the capital value of any investments.

SUSILA DHARMA BRITAIN
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
6. DEBTORS		
Gift Aid	9,184	7,388
	9,184	7,388

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade creditors	-	845
Accruals	2,006	906
	2,006	1,751

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Expendable Endowment Funds	Restricted funds	Total funds
Tangible assets	-	-	-	-
Investments	-	237,054	61,700	298,754
Net current assets	258,610	-	72,116	330,726
	258,610	237,054	133,816	629,480

9. LIMITED BY GUARANTEE

Susila Dharma Britain is a company limited by guarantee and accordingly does not have any share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1, to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceased to be a member.

SUSILA DHARMA BRITAIN

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

10. FUNDS

	Fund Balances b/f	Incoming resources	Outgoing resources	Transfer between funds	Realised & unrealised gain	Fund Balances c/f
Unrestricted funds:						
General fund	95,652	217,956	-54,998	-		258,610
	<u>95,652</u>	<u>217,956</u>	<u>-54,998</u>	<u>-</u>	<u>-</u>	<u>258,610</u>
Expendable endowment funds	218,838	-	-	-	18,216	237,054
Restricted funds:						
Almoners	130,973	2,890	-20,305	-	4,465	118,023
Anisha	50	-		-	-	50
BCU School Rangan Sari	-	60		-	-	60
Disaster Appeals	258	-		-	-	258
Enthum Foundation	-			-	-	-
I Protect Me	-			-	-	-
SDIA	-	457	-442	-	-	15
SDIA Covid	-			-	-	-
SDIA DRC CLC	-	15,000		-	-	15,000
SDIA DRC Medical	-			-	-	-
Yayasan Usaha Mulia	275	135		-	-	410
	<u>131,556</u>	<u>18,542</u>	<u>-20,747</u>	<u>-</u>	<u>4,465</u>	<u>133,816</u>
Total funds	<u>446,046</u>	<u>236,498</u>	<u>-75,745</u>	<u>-</u>	<u>22,681</u>	<u>629,480</u>

Key:

ICDP - International Child Development Programme

SDIA - Susila Dharma International Association

DRC - Democratic Republic of Congo