



**Susila  
Dharma  
Britain**  
building with humanity

## **Annual Report**

**1<sup>st</sup> January - 31<sup>st</sup> December 2022**



*Photo: Subud member Maria Armstrong and family arriving in Warsaw with medical supplies gathered from NHS Scotland in aid of the Susila Dharma aid appeal for Ukraine. An amazing effort from Maria who is a doctor in Fife*

**Company Number: 1903863**

**Charity Number: 291818**

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## Report of the Directors & Trustees

### Board update

2022 saw us in Susila Dharma Britain (SDB) emerging from the Covid-19 pandemic which had caused much disruption in the previous two years to the whole world. As a Board we were able to meet face to face again and resumed with quarterly meetings held at Loudwater Farm. Our AGM was held in August at the Subud Britain congress at Loudwater. In August Vincent Mount stood down as Chair after 5 years in the post, and Adela Kerr took on the Chair role, voted in at the Subud Britain Congress. Vincent remains on the Board along with Matthew Shorter and Emily Faludy. Maurice Baker stepped down as trustee in May, and we thank him for his support over the last four years that he was on the Board. We welcomed Elliot Cox as a new trustee in September, and Idina Waugh who joined us in December. Vincent became the Chair of Susila Dharma International Association (SDIA) in September.



Photo: SDB Board at Loudwater Farm



## **Charitable activity update & achievements during the year**

### **Projects overview**

Susila Dharma project members continued to run their charitable projects around the world, emerging gradually from the effects of the pandemic. Operations were able to resume to more normal working patterns. We were hugely impressed with the ways in which SD projects had managed to adapt to the harsh conditions of the pandemic, with courage and resilience 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. During 2022 we were able to support fifteen projects as well as the international Susila Dharma Association (SDIA) with its ongoing network/project monitoring support.

### **Ukraine support**

In February the war between Russia and Ukraine erupted causing considerable upheaval that impacted the lives of many people in Ukraine and the surrounding countries, as well as to financial markets, which in turn affected our investments. The international Subud community reacted to the war with a great outpouring of support much like many people around the world, and a fund was set up to receive donations from Subud Britain members keen to support the international support group coordinated by Susila Dharma International Association (SDIA). The money raised by SDB went to fund various grass root initiatives such as buying medical supplies and generators to assist the communities affected, as well as supporting four Christian charities in Hungary on the front line of refugee support. Furthermore SDB contributed to funding trauma therapy relief work by therapists trained through the International Child development Programme (ICDP), a long-standing Susila Dharma project that had trained therapists in previous years working in Ukraine who were struggling to carry out their work with families and children during the turbulent months after the beginning of the war. Working closely with Subud members in Ukraine, Europe and North America, including other SD National representatives, collectively we were able to achieve a lot in spite of our initial uncertainty as to how we could respond in the emergency situation. Normally Susila Dharma would not engage in emergency relief, but with Subud members involved on the ground we could do so, setting up regular online communications and acting through each link in the chain doing their own bit.



*Photos: Parenting and art support sessions run by ICDP facilitators in Ukraine and Poland*

### **Financial Overview**

Our funds were boosted in 2022 by the funding appeal we did for the Ukraine situation, which raised over £27,000 in a matter of weeks following the outset of the war in February. We are very grateful to members of Subud Britain for this amazing generosity, which was matched by donations from members worldwide to the SDIA support activities. We also received an anonymous donation from a donor for £60,000 earmarked for several of the SD projects including Human Force and for SDIA's core costs. The funds were transferred to SDIA to be dispensed on our behalf by the Executive team as instructed by the donor. Many thanks to this donor.

In summary during the 2022 calendar year SDB:

- received incoming resources totalling £135,942
- supported Ukraine appeal activities totalling £27,304
- approved grants to SD projects totalling £133,025
- supported projects abroad to a total of £123,295
- supported projects here in Britain to a total of £9,730
- administered grants & Christmas gifts for Subud Britain Almoners hardship cases totalling £19,442
- Spending on governance totalled £11,504 representing approximately 8% of income and 5% of overall spend

### **Donations**

Our annual income generally comes from three sources:

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



## **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, where our contributions match other funds from the SDIA network, and efforts have been progressing towards establishing Community Learning Centres for young women.

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 throughout the year.

We thank our trustee **Emily Faludy** for all her work liaising with specific projects on behalf of the Board, and writing regular articles and updates on Facebook and in the Subud Journal. We thank **Matthew Shorter** for his continual attention in updating of our website. We like to encourage all our trustees to take an active interest and participation in the workings of the organisation and in our relationships with the projects we support.

Last but not least we thank **Waugh & Co. Ltd** for their long-standing service of being the Examiner of Accounts and more recently for carrying out our book-keeping. This year we have appointed Westcotts to be our new Examiner of Accounts, and we look forward to working with them.

## **Support of Subud Members in Hardship in Britain**

This year we continued our support of the Almoners Fund, a sub-committee of SDB, which disbursed grants to Subud Britain members in difficulty, administered by the group of eight helpers and their secretary Raymond Prescott.

In 2022 several grants totalling £11,763 were disbursed from the Almoners restricted fund dedicated to helping Subud members experiencing personal hardship. Furthermore a total of £7,679 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 in Britain.

Any donors wishing to make contributions to the Almoners fund need to make sure that they state that intention in their donation to SDB.

### Support of Projects in Britain

This year we contributed once again to **Enthum Foundation**, a residential centre for young refugees in Eastbourne set up by Subud member Lilian Simonsson and her business partner Jo McDonald. Our grant specifically supported the therapeutic work with the refugee teenagers, offering individual counselling, group therapy and also supported the staff with personal counselling. For several years SDB has supported the wider benefits of the educational and therapeutic programme that makes Enthum special. The project had successfully set up a second residential centre in 2021, a few doors down from the existing one in Eastbourne. The charity is 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 five years.



*Photos: Enthum House Residential Centre, Eastbourne - new centre opened 2021. Painting donated by artist Robert Mertens from USA.*

We supported a new project in the Welsh borders that has been set up by Subud member Rashid Benoy. In September 2021, **Flora Cultura Wales** began its programme of gardening for people with mental health and learning difficulties. SDB provided funding for gardening tools, training and office materials. Emily Faludy provided a good link between the project and the SDB Board, and Vincent was able to visit the project in June.

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.

At his visit, Vincent was very pleased to see what progress they had been making in only a short time. They displayed a sensitive understanding of the needs of each client, recognising that whilst everyone gains from the healing process of working with plants, each person does so in their own way, at their own pace. Whilst it can be challenging



witnessing people in varying states of anxiety, depression and mental illness, it's hugely rewarding when you can see signs of improvement happening.



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

Another project here in Britain supporting improved mental health and wellbeing is **Blue Spirit**, to which we have donated a grant to support its establishment. Subud member Solen Lees started the charity to enable young people to learn sailing, inspired by her son Laury who died two years before. The project targets young people who might not otherwise be able to afford the cost of sailing, to tackle the prevalent challenges of mental wellbeing in our society. We've helped them make a promotional film as they sailed across the Channel in the summer, in order to raise the profile of the project and reach a wider audience.

### **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, and we thank them for their work on behalf of the whole network. They set up meetings and training sessions throughout the year enabling projects and



members to meet and discuss needs and aspirations, carry out research and monitoring of projects, and set up regular online visits to projects for all Subud members to join. Adela Kerr and Vincent Mount attended the SDIA AGM in Amanecer, Colombia in July. As a voting member of SDIA, this is an important function of SDB on behalf of the wider network.

Through SDIA we contributed to the **Human Force** programme which supports young Subud members from all around the world to volunteer at SD projects. There they are able to gain valuable experience and insight into charitable projects. This year two Human Force programmes were run, one in Atalanta in Colorado, and one in Amanecer in Colombia. SDB helped fund some of the camp administrative costs, and halved the cost of the camp itself for five British participants, who all had a wonderful time and came away having learned a lot about the respective projects and the SD network.



*Photo: Human Force participants in Amanecer, Colombia, joined by local folk dancers*

### **Support of Projects around the World**

We continued to support a diverse range of inspirational 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.

Over the last few years we have contributed funds and moral support to **I Protect Me** (IPM) in South Africa, and we were pleased to help them again this year. In spite of Covid they 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. In 2021 they began getting support and funding from the South African social welfare department and other private trusts, so we are very pleased for them, as it's been challenging for them to gain the trust and confidence from their local support network.



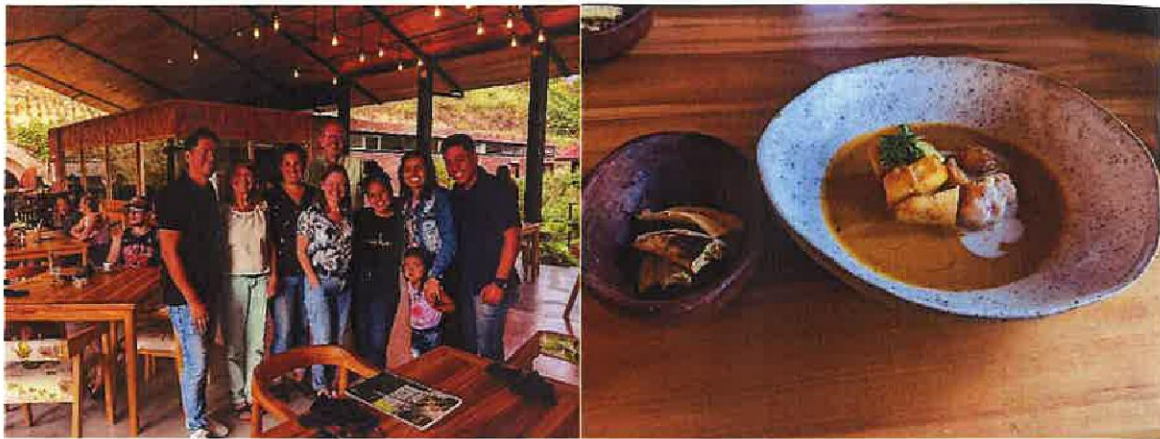
*Photos: Self-defence training sessions being carried out by I Protect Me, South Africa*

We contributed funds to **FUEGOS (Food for Change)**, a project in Ecuador for a third year. **FUEGOS** is working with a deprived community in Manabi region to teach people better nutrition and re-engagement with indigenous recipes and cooking. Our grant (matched by funds from SD USA and Canada) supported living accommodation, IT support and Covid testing for students, alongside a larger grant from an Italian-Ecuadorian trust, which has allowed the team to establish a great food school and restaurant in the area called Iche. It's a very inspiring project. This year they have also introduced training about Culture of Peace to their work with the students, made possible from the SDB funds. Chair Vincent Mount visited the project in July.



*Photos: FUEGOS (Food For Change) - the Iche restaurant and school*





*Photos: FUEGOS (Food For Change) - the restaurant and sample dishes*

There are three projects in Kalimantan we have supported with grants in 2022. One is **Yayasan Tambuhak Sinta (YTS)** which is linked to the Kalimantan Gold Mining project and translated in English means 'Foundation for the Rope of Love', although this does not convey the full story behind the name, which is very contextual to Kalimantan. A rope is tied around a tree to anchor one's belongings. This rope is symbolic of the connection between people and what they value, it's about the relationship between them. YTS is a community empowerment project that works on many levels to help local people there get into enterprise and income by various means that they explore through consultation. Our particular thread where we are involved along with SD Canada and USA is with local villagers, including many 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*





*Photo: Fish farming in the local villages in Bukit Batu, Kalimantan, facilitated by YTS*

The second project in Kalimantan is **Borneo Football International Foundation (BFIF)** which 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. During the Covid-19 situation, they had to cancel their football programme, but carried out community outreach to families to provide health, nutritional and educational packs to help them stay safe and keep motivated. In 2022 they were able to start back with the football programme.





*Photos: Borneo International Football Foundation.*

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



*Photos: New sports hall building project underway at Borneo International Football Foundation*

The third project in Kalimantan is **Yayasan Usaha Mulia (YUM)** which means in 'Foundation for Noble Work' in English. In 2022 SDB supported YUM with a grant to carry out community engagement and training ahead of a larger grant they are hoping to secure from a European source for starting an agro-forestry project there. This would be



to counter the impacts of the palm-oil plantations by encouraging more diverse forestry practice in the local communities.

We continued our support of the amazing community development projects in **Democratic Republic of Congo (DRC)**, one of the poorest countries in the world, where there is a dedicated SD Congo team. Susila Dharma International, supported by SD Britain and other SD Nationals, has had a fantastic track record for over a decade in DR Congo. The development of health facilities has been made possible by tireless work from the SD Germany team, who have secured substantial grants from the German government. This has been jointly funded by a Canadian benefactor, the Buchan Foundation. SDB's contribution to these projects has been largely made possible by the Blond Trust, a family of British Subud members who have been inspired by the Congo projects for many years. This year saw the completion of the Mother-Child Health Unit in Kwilu-Ngongo.

Following on the establishment of several health centres over the last decade, in 2021 SDIA and SD Canada team were successful in securing a Canadian government grant to develop three learning centres for young women, who otherwise have little chance to get a decent education or find any meaningful work. SDB sent money to support the completion of the Community Learning Centre that will adjoin the Subud Centre in Kinshasa. SDB also supported a training programme set up by SD Germany through a company called Anamed in the use of medicinal herbal plants that can treat diseases such as malaria. Local people have been trained in growing and using these plants which include artemisia and moringa. SDB supported an evaluation of the training programme to demonstrate its impacts.



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

In neighbouring Angola there is a newer SD project dealing with a similar sports background to the one in Kalimantan, called **RSD Guelson**. It provides training in football and handball for young boys and girls. In 2020 SDB 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 were pleased that in 2022 they have been able to make a start with this programme, which was adversely affected by the pandemic and meant that they had to close their facility for some time. Project leader Emmanuel

Mbassi attended the Zone 3&4 Subud gathering in Assisi, Italy in October, where he spoke about the project and gave a demonstration of football skills.



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

A residential centre for elderly people with dementia in Medellin, Colombia known as **Mis Corazones Alegres** (MCA) which means My Happy Hearts in English. The project received some funding from a British donor to support its valuable work in the community. This year SDIA helped the project by making a promotional film to raise awareness of the project. MCA would ultimately like to move into its own premises so it can grow more substantially and be less vulnerable as a tenant on leased property.



*Photo: Mis Corazones Alegres home for elderly people with dementia, Colombia*



## **Legal & Administrative Accounts**

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

### **Trustees**

Chair (outgoing)	Vincent Mount - appointed 2017 (trustee since 2014)
Chair (incoming)	Adela Kerr - trustee since September 2018
Trustee	Matthew Shorter - appointed 2016
Trustee (stepped down)	Maurice Baker - appointed May 2018
Trustee	Emily Faludy - appointed September 2020
Trustee	Elliot Cox - appointed September 2022
Trustee	Idina Waugh - appointed December 2022

Trustees of the charity are also Directors of the Company.

**Registered Office:** 51 High Street, Arundel, West Sussex BN18 9AJ

**Registered Charity Number:** 291818

**Company Number:** 1903863

**Website:** [www.sdbritain.org.uk](http://www.sdbritain.org.uk)

**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

**Accountants:** Waugh & Co., 1<sup>st</sup> 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 members around the world. It funds these projects either directly or through SDIA where that acts as a coordinating body. SDB also funds some charitable projects within the UK that are not members of SDIA. These projects have a connection in some way to the Subud Association; typically one or more members will be involved in some way with setting up and/or management of the charitable organisation.

### **Management**

In 2022, the Board comprised 5-6 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.

### **Trustee recruitment, induction and training policies**

The Board actively seeks to raise awareness of its activities in order to recruit new trustees from the members of Subud Britain. We write regular articles in the Subud Journal, we have an active Facebook presence, and we engage with Subud members at regional and national gatherings wherever possible. We let members know that we are always interested to welcome new trustees, and that the main criteria is a willingness and interest in the work of Susila Dharma. Whilst no previous experience in charitable organisations is required, we are always keen to acquire useful skills and experience wherever possible. It has been particularly hard in recent times to attract anyone willing to take on a treasurer role in spite of several direct approaches to members skilled in dealing with accounts.



New trustees are inducted into the Board by attending quarterly meetings, getting a feel for the way in which we conduct our affairs. They are helped to understand the accounts and what they mean in terms of income and charitable activity. We demonstrate the use of grant request forms from prospective project proposals, and how we use letters of agreement with terms and conditions for granting the awards to projects. We share project reports and regularly review how projects are going so that new Board members can become familiar with all of them. We use an online Dropbox storage system to enable every document to be saved securely and shared within the Board. We collaborate with the wider SDIA network, and trustees are invited to attend online sessions to get to know projects, other SD National representatives, and specific training sessions when they are offered. SDB as a voting member of and significant contributor to SDIA is a valued part of the worldwide network.

New trustees are encouraged to think about the particular way in which they would like to contribute, and this generally works well, suiting their own skills or interests. Some have gone on to become proficient at taking minutes, writing articles, others manage our website and online communications. Some like to take an active role in engaging directly with projects or the wider SDIA network, assisting with grant requests, and gradually become confident with giving presentations at gatherings or organising events. We are aware that new trustees can gain valuable knowledge through the Charities Commission and other related bodies that assist voluntary groups such as SDB to learn new skills, where this can be useful. Furthermore, outgoing Chairs are encouraged to mentor the incoming Chairs to provide a consistency and stability to the organisation.

### **Board Changes in 2022**

Maurice Baker resigned from the Board in May. Elliot Cox joined the Board in September, and Idina Waugh in December 2022

### **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**

No changes have been made to the SDB policies since 2019.

### **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. We are focusing on a more proactive approach to fundraising.

### **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. There are unrestricted reserves of £196,867 at the year end which is sufficient to meet this policy.

### **Investment Policy & Performance**

SDB has benefitted from funds being invested on its behalf in previous years by Subud members. 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. In 2022, there was a loss of £18,527 from our investments. This means at the end of the year SDB currently had invested funds in the region of £218,527 for its main fund, and £60,668 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

A handwritten signature in black ink, appearing to read 'Adela Kerr', written in a cursive style.

**Adela Kerr**

Director

Approved by the Board of Directors on 15 June 2023

**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 2022.

**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.



Stuart Carrington  
Independent Examiner

Westcotts (SW) LLP

Timberly, South Street, Axminster, Devon, EX13 5AD

Dated:

6.7.2023



**SUSILA DHARMA BRITAIN**  
**STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds	Restricted Funds	Expendable Endowment Funds	Total Funds 2022	Total Funds 2021
<b>INCOME AND ENDOWMENTS</b>						
Incoming resources from generated funds						
Donations and legacies		23,115	103,041	-	126,156	230,807
Investment income		7,511	2,275	-	9,786	5,691
Total Incoming Resources		30,626	105,316	-	135,942	236,498
<b>EXPENDITURE</b>						
Charitable activities	3	92,952	124,955	-	217,907	75,745
Total Resources Expended		92,952	124,955	-	217,907	75,745
Net Incoming (Outgoing) Resources before Transfers		-62,326	-19,639	-	-81,965	160,753
Transfer between Funds		583	-583	-	-	-
<b>NET (EXPENDITURE) INCOME FOR THE YEAR</b>		-61,743	-20,222	-	-81,965	160,753
<b>OTHER RECOGNISED GAIN</b>						
Realised gain on investments		-	-	-	-	-
Unrealised gain (loss) on investments		-	-1,032	-18,527	-19,559	22,681
<b>NET MOVEMENT IN FUNDS</b>		-61,743	-21,254	-18,527	-101,524	183,434
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		258,610	133,816	237,054	629,480	446,046
<b>Total funds carried forward</b>	10	196,867	112,562	218,527	527,956	629,480

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 2022**

		Unrestricted	Restricted	Expendable Endowment	Total	Total
	Note	Funds	Funds	Funds	2022	2021
<b>FIXED ASSETS</b>						
Investments	5	-	60,668	218,527	279,195	298,754
		-	60,668	218,527	279,195	298,754
<b>CURRENT ASSETS</b>						
Debtors	6	3,505	324	-	3,828	9,184
Cash at bank		191,763	51,571	-	243,333	323,548
		195,267	51,894	-	247,161	332,732
<b>CREDITORS: amounts falling due within one year</b>						
	7	1,600	-	-	1,600	-2,006
<b>NET CURRENT ASSETS</b>		196,867	51,894	-	248,761	330,726
<b>NET ASSETS</b>		196,867	112,562	218,527	527,956	629,480
<b>THE FUNDS OF THE CHARITY</b>						
<b>TOTAL CHARITY FUNDS</b>	10	196,867	112,562	218,527	527,956	629,480

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

The members have not required the company to obtain an audit of its financial statements for the year in question 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of  
the Board of Directors



Adela Kerr  
Director

Approved by the Directors:

15 June 2023



## SUSILA DHARMA BRITAIN

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 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 2022**

**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.

**Wages**

There were no employees in the year, and no employees who received benefits of more than £60,000 during the year.

**Trustees' remuneration and expenses**

No trustee received any remuneration during the year. Expenses of £3,575 incurred for travel were paid.

**Independent examiners fee**

Remuneration was agreed at £450 plus VAT.

**Related party transactions**

There were no related party transactions during the year.



**SUSILA DHARMA BRITAIN**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. RESOURCES EXPENDED - CHARITABLE ACTIVITIES**

	Unrestricted	Restricted	Expendable Endowment	Total Funds	Total Funds
Activities undertaken directly	Funds	Funds	Funds	2022	2021
Almoners	-	19,442	-	19,442	20,305
Blue Spirit	3,000	-	-	3,000	-
Borneo Int Football Foundation	27,230	-	-	27,230	3,502
DRC: Anamed	1,255	-	-	1,255	-
DRC: CLC	-	26,305	-	26,305	-
DRC: Mother Child Health Unit	7,536	10,000	-	17,536	-
Enthum Foundation	4,737	63	-	4,800	5,000
Flora Cultura	1,930	-	-	1,930	5,820
FUEGOS	7,147	-	-	7,147	5,325
Hijas de Paz Project	754	-	-	754	-
Human Force	2,164	10,000	-	12,164	-
I Protect Me	2,264	5,000	-	7,264	3,638
Mis Corazones	-	5,000	-	5,000	-
RSD Guelson	-	-	-	-	4,351
SDIA DRC Projects	-	-	-	-	15,000
SDIA	-	26,632	-	26,632	6,380
Ukraine SDIA appeal	15,001	12,303	-	27,304	-
Yayasan TS	4,140	-	-	4,140	3,520
You Are Not Alone	-	-	-	-	-
YUM	4,290	10,210	-	14,500	-
	<u>81,448</u>	<u>124,955</u>	<u>-</u>	<u>206,403</u>	<u>72,841</u>
Support costs	<u>11,504</u>	<u>-</u>	<u>-</u>	<u>11,504</u>	<u>2,904</u>
Total charitable activities	<u>92,952</u>	<u>124,955</u>	<u>-</u>	<u>217,907</u>	<u>75,745</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 2022**

**4. RESOURCES EXPENDED - OTHER COSTS**

	Unrestricted Funds	Restricted Funds	Expendable Endowment Funds	Total Funds 2022	Total Funds 2021
Accountancy	966	-	-	966	1,007
Administration expenses	-	-	-	-	-
Bank charges	308	-	-	308	190
Bookkeeping (2 years)	4,594	-	-	4,594	-
Insurance	540	-	-	540	470
IT Software and Consumables	978	-	-	978	679
Meetings, travel and expenses	3,532	-	-	3,532	424
Printing, post and stationery	42	-	-	42	135
Professional fees	544	-	-	544	-
	<u>11,504</u>	<u>-</u>	<u>-</u>	<u>11,504</u>	<u>2,905</u>

**5. INVESTMENTS**

	Listed	Unlisted	Total
Market Value at 1 January 2022	298,754	-	298,754
Additions	-	-	-
Disposals	-	-	-
Net realised investment gain/(loss)	-19,559	-	-19,559
Market Value at 31 December 2022	<u>279,195</u>	<u>-</u>	<u>279,195</u>
Historical cost at 31 December 2022	<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
BlackRock Fund Managers	-	-	35,569	35,569
City of London Investment Trust	-	-	25,040	25,040
Cash balance	-	-	59	59
CAF UK Equity B Inc	-	172,757	-	172,757
CAF Fixed Interest B Inc	-	45,770	-	45,770
Market Value at 31 December 2022	<u>-</u>	<u>218,527</u>	<u>60,668</u>	<u>279,195</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 2022**

	2022	2021
<b>6. DEBTORS</b>		
Gift Aid	3,828	9,184
	<u>3,828</u>	<u>9,184</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Trade creditors	-	-
Accruals	1,600	2,006
	<u>1,600</u>	<u>2,006</u>

**8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Expendable Endowment Funds	Restricted funds	Total funds
Tangible assets	-	-	-	-
Investments	-	218,527	60,668	279,195
Net current assets	<u>196,867</u>	<u>-</u>	<u>51,894</u>	<u>248,761</u>
	<u>196,867</u>	<u>218,527</u>	<u>112,562</u>	<u>527,956</u>

**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 2022**

<b>10. FUNDS</b>	<b>Fund Balances b/f</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfer between funds</b>	<b>Realised &amp; unrealised gain</b>	<b>Fund Balances c/f</b>
<b>Unrestricted funds:</b>						
General fund	258,610	30,626	-92,952	583		196,867
	<u>258,610</u>	<u>30,626</u>	<u>-92,952</u>	<u>583</u>		<u>196,867</u>
<b>Expendable endowment funds</b>	<u>237,054</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-18,527</u>	<u>218,527</u>
<b>Restricted funds:</b>						
Almoners	118,023	2,575	-19,442	-	-1,032	100,124
Anisha	50	-	-	-50	-	-
BCU School Rangan Sari	60	60	-	-	-	120
Disaster Appeals	258	-	-	-258	-	-
DRC: CLC	15,000	-	-11,305	-	-	3,695
DRC: Mother Child Unit	-	10,000	-10,000	-	-	-
Enthum Foundation	-	63	-63	-	-	-
Human Force	-	10,000	-10,000	-	-	-
I Protect Me	-	5,000	-5,000	-	-	-
Mis Corazones	-	5,000	-5,000	-	-	-
SDIA	15	50,240	-41,632	-	-	8,623
Ukraine SDIA appeal	-	12,303	-12,303	-	-	-
YUM	410	10,075	-10,210	-275	-	-
	<u>133,816</u>	<u>105,316</u>	<u>-124,955</u>	<u>-583</u>	<u>-1,032</u>	<u>112,562</u>
<b>Total funds</b>	<u>629,480</u>	<u>135,942</u>	<u>-217,907</u>	<u>-</u>	<u>-19,559</u>	<u>527,956</u>

**Key:**

ICDP - International Child Development Programme

SDIA - Susila Dharma International Association

DRC - Democratic Republic of Congo





**Susila  
Dharma  
Britain**  
building with humanity

## **Annual Report**

**1<sup>st</sup> January - 31<sup>st</sup> December 2022**



*Photo: Subud member Maria Armstrong and family arriving in Warsaw with medical supplies gathered from NHS Scotland in aid of the Susila Dharma aid appeal for Ukraine. An amazing effort from Maria who is a doctor in Fife*

**Company Number: 1903863**

**Charity Number: 291818**

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## Report of the Directors & Trustees

### Board update

2022 saw us in Susila Dharma Britain (SDB) emerging from the Covid-19 pandemic which had caused much disruption in the previous two years to the whole world. As a Board we were able to meet face to face again and resumed with quarterly meetings held at Loudwater Farm. Our AGM was held in August at the Subud Britain congress at Loudwater. In August Vincent Mount stood down as Chair after 5 years in the post, and Adela Kerr took on the Chair role, voted in at the Subud Britain Congress. Vincent remains on the Board along with Matthew Shorter and Emily Faludy. Maurice Baker stepped down as trustee in May, and we thank him for his support over the last four years that he was on the Board. We welcomed Elliot Cox as a new trustee in September, and Idina Waugh who joined us in December. Vincent became the Chair of Susila Dharma International Association (SDIA) in September.



Photo: SDB Board at Loudwater Farm



## **Charitable activity update & achievements during the year**

### **Projects overview**

Susila Dharma project members continued to run their charitable projects around the world, emerging gradually from the effects of the pandemic. Operations were able to resume to more normal working patterns. We were hugely impressed with the ways in which SD projects had managed to adapt to the harsh conditions of the pandemic, with courage and resilience 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. During 2022 we were able to support fifteen projects as well as the international Susila Dharma Association (SDIA) with its ongoing network/project monitoring support.

### **Ukraine support**

In February the war between Russia and Ukraine erupted causing considerable upheaval that impacted the lives of many people in Ukraine and the surrounding countries, as well as to financial markets, which in turn affected our investments. The international Subud community reacted to the war with a great outpouring of support much like many people around the world, and a fund was set up to receive donations from Subud Britain members keen to support the international support group coordinated by Susila Dharma International Association (SDIA). The money raised by SDB went to fund various grass root initiatives such as buying medical supplies and generators to assist the communities affected, as well as supporting four Christian charities in Hungary on the front line of refugee support. Furthermore SDB contributed to funding trauma therapy relief work by therapists trained through the International Child development Programme (ICDP), a long-standing Susila Dharma project that had trained therapists in previous years working in Ukraine who were struggling to carry out their work with families and children during the turbulent months after the beginning of the war. Working closely with Subud members in Ukraine, Europe and North America, including other SD National representatives, collectively we were able to achieve a lot in spite of our initial uncertainty as to how we could respond in the emergency situation. Normally Susila Dharma would not engage in emergency relief, but with Subud members involved on the ground we could do so, setting up regular online communications and acting through each link in the chain doing their own bit.



*Photos: Parenting and art support sessions run by ICDP facilitators in Ukraine and Poland*

### **Financial Overview**

Our funds were boosted in 2022 by the funding appeal we did for the Ukraine situation, which raised over £27,000 in a matter of weeks following the outset of the war in February. We are very grateful to members of Subud Britain for this amazing generosity, which was matched by donations from members worldwide to the SDIA support activities. We also received an anonymous donation from a donor for £60,000 earmarked for several of the SD projects including Human Force and for SDIA's core costs. The funds were transferred to SDIA to be dispensed on our behalf by the Executive team as instructed by the donor. Many thanks to this donor.

In summary during the 2022 calendar year SDB:

- received incoming resources totalling £135,942
- supported Ukraine appeal activities totalling £27,304
- approved grants to SD projects totalling £133,025
- supported projects abroad to a total of £123,295
- supported projects here in Britain to a total of £9,730
- administered grants & Christmas gifts for Subud Britain Almoners hardship cases totalling £19,442
- Spending on governance totalled £11,504 representing approximately 8% of income and 5% of overall spend

### **Donations**

Our annual income generally comes from three sources:

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

## **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, where our contributions match other funds from the SDIA network, and efforts have been progressing towards establishing Community Learning Centres for young women.

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 throughout the year.

We thank our trustee **Emily Faludy** for all her work liaising with specific projects on behalf of the Board, and writing regular articles and updates on Facebook and in the Subud Journal. We thank **Matthew Shorter** for his continual attention in updating of our website. We like to encourage all our trustees to take an active interest and participation in the workings of the organisation and in our relationships with the projects we support.

Last but not least we thank **Waugh & Co. Ltd** for their long-standing service of being the Examiner of Accounts and more recently for carrying out our book-keeping. This year we have appointed Westcotts to be our new Examiner of Accounts, and we look forward to working with them.

## **Support of Subud Members in Hardship in Britain**

This year we continued our support of the Almoners Fund, a sub-committee of SDB, which disbursed grants to Subud Britain members in difficulty, administered by the group of eight helpers and their secretary Raymond Prescott.

In 2022 several grants totalling £11,763 were disbursed from the Almoners restricted fund dedicated to helping Subud members experiencing personal hardship. Furthermore a total of £7,679 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 in Britain.

Any donors wishing to make contributions to the Almoners fund need to make sure that they state that intention in their donation to SDB.



### Support of Projects in Britain

This year we contributed once again to **Enthum Foundation**, a residential centre for young refugees in Eastbourne set up by Subud member Lilian Simonsson and her business partner Jo McDonald. Our grant specifically supported the therapeutic work with the refugee teenagers, offering individual counselling, group therapy and also supported the staff with personal counselling. For several years SDB has supported the wider benefits of the educational and therapeutic programme that makes Enthum special. The project had successfully set up a second residential centre in 2021, a few doors down from the existing one in Eastbourne. The charity is 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 five years.



*Photos: Enthum House Residential Centre, Eastbourne - new centre opened 2021. Painting donated by artist Robert Mertens from USA.*

We supported a new project in the Welsh borders that has been set up by Subud member Rashid Benoy. In September 2021, **Flora Cultura Wales** began its programme of gardening for people with mental health and learning difficulties. SDB provided funding for gardening tools, training and office materials. Emily Faludy provided a good link between the project and the SDB Board, and Vincent was able to visit the project in June.

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.

At his visit, Vincent was very pleased to see what progress they had been making in only a short time. They displayed a sensitive understanding of the needs of each client, recognising that whilst everyone gains from the healing process of working with plants, each person does so in their own way, at their own pace. Whilst it can be challenging

witnessing people in varying states of anxiety, depression and mental illness, it's hugely rewarding when you can see signs of improvement happening.



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

Another project here in Britain supporting improved mental health and wellbeing is **Blue Spirit**, to which we have donated a grant to support its establishment. Subud member Solen Lees started the charity to enable young people to learn sailing, inspired by her son Laury who died two years before. The project targets young people who might not otherwise be able to afford the cost of sailing, to tackle the prevalent challenges of mental wellbeing in our society. We've helped them make a promotional film as they sailed across the Channel in the summer, in order to raise the profile of the project and reach a wider audience.

### **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, and we thank them for their work on behalf of the whole network. They set up meetings and training sessions throughout the year enabling projects and



members to meet and discuss needs and aspirations, carry out research and monitoring of projects, and set up regular online visits to projects for all Subud members to join. Adela Kerr and Vincent Mount attended the SDIA AGM in Amanecer, Colombia in July. As a voting member of SDIA, this is an important function of SDB on behalf of the wider network.

Through SDIA we contributed to the **Human Force** programme which supports young Subud members from all around the world to volunteer at SD projects. There they are able to gain valuable experience and insight into charitable projects. This year two Human Force programmes were run, one in Atalanta in Colorado, and one in Amanecer in Colombia. SDB helped fund some of the camp administrative costs, and halved the cost of the camp itself for five British participants, who all had a wonderful time and came away having learned a lot about the respective projects and the SD network.



*Photo: Human Force participants in Amanecer, Colombia, joined by local folk dancers*

### **Support of Projects around the World**

We continued to support a diverse range of inspirational 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.

Over the last few years we have contributed funds and moral support to **I Protect Me** (IPM) in South Africa, and we were pleased to help them again this year. In spite of Covid they 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. In 2021 they began getting support and funding from the South African social welfare department and other private trusts, so we are very pleased for them, as it's been challenging for them to gain the trust and confidence from their local support network.



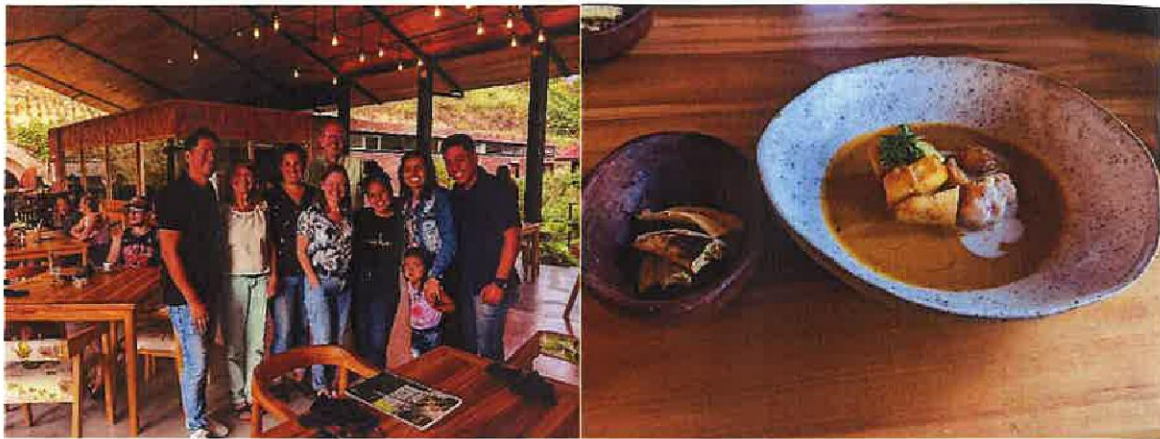
*Photos: Self-defence training sessions being carried out by I Protect Me, South Africa*

We contributed funds to **FUEGOS (Food for Change)**, a project in Ecuador for a third year. **FUEGOS** is working with a deprived community in Manabi region to teach people better nutrition and re-engagement with indigenous recipes and cooking. Our grant (matched by funds from SD USA and Canada) supported living accommodation, IT support and Covid testing for students, alongside a larger grant from an Italian-Ecuadorian trust, which has allowed the team to establish a great food school and restaurant in the area called Iche. It's a very inspiring project. This year they have also introduced training about Culture of Peace to their work with the students, made possible from the SDB funds. Chair Vincent Mount visited the project in July.



*Photos: FUEGOS (Food For Change) - the Iche restaurant and school*





*Photos: FUEGOS (Food For Change) - the restaurant and sample dishes*

There are three projects in Kalimantan we have supported with grants in 2022. One is **Yayasan Tambuhak Sinta (YTS)** which is linked to the Kalimantan Gold Mining project and translated in English means 'Foundation for the Rope of Love', although this does not convey the full story behind the name, which is very contextual to Kalimantan. A rope is tied around a tree to anchor one's belongings. This rope is symbolic of the connection between people and what they value, it's about the relationship between them. YTS is a community empowerment project that works on many levels to help local people there get into enterprise and income by various means that they explore through consultation. Our particular thread where we are involved along with SD Canada and USA is with local villagers, including many 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*





*Photo: Fish farming in the local villages in Bukit Batu, Kalimantan, facilitated by YTS*

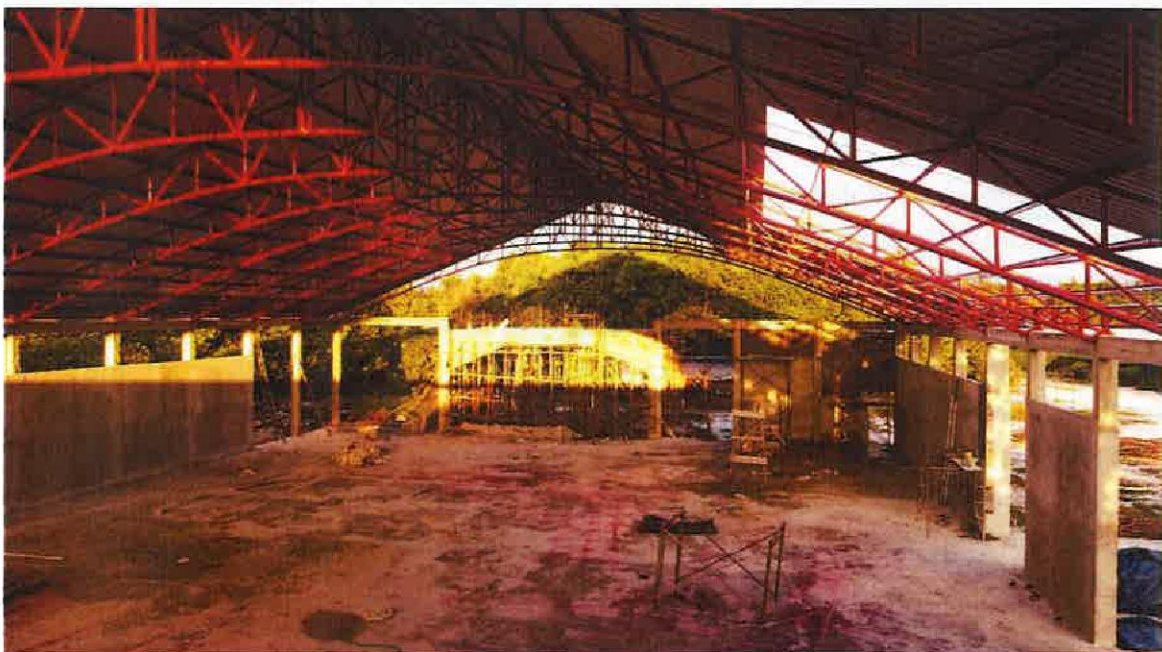
The second project in Kalimantan is **Borneo Football International Foundation (BFIF)** which works with local children and trains them with football and English language skills. They learn teamwork and about good self-care in terms of nutrition and education. They have a strong moral code against drugs 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. During the Covid-19 situation, they had to cancel their football programme, but carried out community outreach to families to provide health, nutritional and educational packs to help them stay safe and keep motivated. In 2022 they were able to start back with the football programme.





*Photos: Borneo International Football Foundation.*

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



*Photos: New sports hall building project underway at Borneo International Football Foundation*

The third project in Kalimantan is **Yayasan Usaha Mulia (YUM)** which means in 'Foundation for Noble Work' in English. In 2022 SDB supported YUM with a grant to carry out community engagement and training ahead of a larger grant they are hoping to secure from a European source for starting an agro-forestry project there. This would be



to counter the impacts of the palm-oil plantations by encouraging more diverse forestry practice in the local communities.

We continued our support of the amazing community development projects in **Democratic Republic of Congo (DRC)**, one of the poorest countries in the world, where there is a dedicated SD Congo team. Susila Dharma International, supported by SD Britain and other SD Nationals, has had a fantastic track record for over a decade in DR Congo. The development of health facilities has been made possible by tireless work from the SD Germany team, who have secured substantial grants from the German government. This has been jointly funded by a Canadian benefactor, the Buchan Foundation. SDB's contribution to these projects has been largely made possible by the Blond Trust, a family of British Subud members who have been inspired by the Congo projects for many years. This year saw the completion of the Mother-Child Health Unit in Kwilu-Ngongo.

Following on the establishment of several health centres over the last decade, in 2021 SDIA and SD Canada team were successful in securing a Canadian government grant to develop three learning centres for young women, who otherwise have little chance to get a decent education or find any meaningful work. SDB sent money to support the completion of the Community Learning Centre that will adjoin the Subud Centre in Kinshasa. SDB also supported a training programme set up by SD Germany through a company called Anamed in the use of medicinal herbal plants that can treat diseases such as malaria. Local people have been trained in growing and using these plants which include artemisia and moringa. SDB supported an evaluation of the training programme to demonstrate its impacts.



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

In neighbouring Angola there is a newer SD project dealing with a similar sports background to the one in Kalimantan, called **RSD Guelson**. It provides training in football and handball for young boys and girls. In 2020 SDB 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 were pleased that in 2022 they have been able to make a start with this programme, which was adversely affected by the pandemic and meant that they had to close their facility for some time. Project leader Emmanuel

Mbassi attended the Zone 3&4 Subud gathering in Assisi, Italy in October, where he spoke about the project and gave a demonstration of football skills.



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

A residential centre for elderly people with dementia in Medellin, Colombia known as **Mis Corazones Alegres** (MCA) which means My Happy Hearts in English. The project received some funding from a British donor to support its valuable work in the community. This year SDIA helped the project by making a promotional film to raise awareness of the project. MCA would ultimately like to move into its own premises so it can grow more substantially and be less vulnerable as a tenant on leased property.



*Photo: Mis Corazones Alegres home for elderly people with dementia, Colombia*



## Legal & Administrative Accounts

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

### Trustees

Chair (outgoing)	Vincent Mount - appointed 2017 (trustee since 2014)
Chair (incoming)	Adela Kerr - trustee since September 2018
Trustee	Matthew Shorter - appointed 2016
Trustee (stepped down)	Maurice Baker - appointed May 2018
Trustee	Emily Faludy - appointed September 2020
Trustee	Elliot Cox - appointed September 2022
Trustee	Idina Waugh - appointed December 2022

Trustees of the charity are also Directors of the Company.

**Registered Office:** 51 High Street, Arundel, West Sussex BN18 9AJ

**Registered Charity Number:** 291818

**Company Number:** 1903863

**Website:** [www.sdbritain.org.uk](http://www.sdbritain.org.uk)

**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

**Accountants:** Waugh & Co., 1<sup>st</sup> 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 members around the world. It funds these projects either directly or through SDIA where that acts as a coordinating body. SDB also funds some charitable projects within the UK that are not members of SDIA. These projects have a connection in some way to the Subud Association; typically one or more members will be involved in some way with setting up and/or management of the charitable organisation.

### **Management**

In 2022, the Board comprised 5-6 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.

### **Trustee recruitment, induction and training policies**

The Board actively seeks to raise awareness of its activities in order to recruit new trustees from the members of Subud Britain. We write regular articles in the Subud Journal, we have an active Facebook presence, and we engage with Subud members at regional and national gatherings wherever possible. We let members know that we are always interested to welcome new trustees, and that the main criteria is a willingness and interest in the work of Susila Dharma. Whilst no previous experience in charitable organisations is required, we are always keen to acquire useful skills and experience wherever possible. It has been particularly hard in recent times to attract anyone willing to take on a treasurer role in spite of several direct approaches to members skilled in dealing with accounts.

New trustees are inducted into the Board by attending quarterly meetings, getting a feel for the way in which we conduct our affairs. They are helped to understand the accounts and what they mean in terms of income and charitable activity. We demonstrate the use of grant request forms from prospective project proposals, and how we use letters of agreement with terms and conditions for granting the awards to projects. We share project reports and regularly review how projects are going so that new Board members can become familiar with all of them. We use an online Dropbox storage system to enable every document to be saved securely and shared within the Board. We collaborate with the wider SDIA network, and trustees are invited to attend online sessions to get to know projects, other SD National representatives, and specific training sessions when they are offered. SDB as a voting member of and significant contributor to SDIA is a valued part of the worldwide network.

New trustees are encouraged to think about the particular way in which they would like to contribute, and this generally works well, suiting their own skills or interests. Some have gone on to become proficient at taking minutes, writing articles, others manage our website and online communications. Some like to take an active role in engaging directly with projects or the wider SDIA network, assisting with grant requests, and gradually become confident with giving presentations at gatherings or organising events. We are aware that new trustees can gain valuable knowledge through the Charities Commission and other related bodies that assist voluntary groups such as SDB to learn new skills, where this can be useful. Furthermore, outgoing Chairs are encouraged to mentor the incoming Chairs to provide a consistency and stability to the organisation.

### **Board Changes in 2022**

Maurice Baker resigned from the Board in May. Elliot Cox joined the Board in September, and Idina Waugh in December 2022

### **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**

No changes have been made to the SDB policies since 2019.

### **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. We are focusing on a more proactive approach to fundraising.

### **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. There are unrestricted reserves of £196,867 at the year end which is sufficient to meet this policy.

### **Investment Policy & Performance**

SDB has benefitted from funds being invested on its behalf in previous years by Subud members. 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. In 2022, there was a loss of £18,527 from our investments. This means at the end of the year SDB currently had invested funds in the region of £218,527 for its main fund, and £60,668 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

A handwritten signature in black ink, appearing to read 'Adela Kerr', written in a cursive style.

**Adela Kerr**

Director

Approved by the Board of Directors on 15 June 2023

**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 2022.

**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.



Stuart Carrington  
Independent Examiner

Westcotts (SW) LLP

Timberly, South Street, Axminster, Devon, EX13 5AD

Dated:

6.7.2023



**SUSILA DHARMA BRITAIN**  
**STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds	Restricted Funds	Expendable Endowment Funds	Total Funds 2022	Total Funds 2021
<b>INCOME AND ENDOWMENTS</b>						
Incoming resources from generated funds						
Donations and legacies		23,115	103,041	-	126,156	230,807
Investment income		7,511	2,275	-	9,786	5,691
Total Incoming Resources		30,626	105,316	-	135,942	236,498
<b>EXPENDITURE</b>						
Charitable activities	3	92,952	124,955	-	217,907	75,745
Total Resources Expended		92,952	124,955	-	217,907	75,745
Net Incoming (Outgoing) Resources before Transfers		-62,326	-19,639	-	-81,965	160,753
Transfer between Funds		583	-583	-	-	-
<b>NET (EXPENDITURE) INCOME FOR THE YEAR</b>		-61,743	-20,222	-	-81,965	160,753
<b>OTHER RECOGNISED GAIN</b>						
Realised gain on investments		-	-	-	-	-
Unrealised gain (loss) on investments		-	-1,032	-18,527	-19,559	22,681
<b>NET MOVEMENT IN FUNDS</b>		-61,743	-21,254	-18,527	-101,524	183,434
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		258,610	133,816	237,054	629,480	446,046
<b>Total funds carried forward</b>	10	196,867	112,562	218,527	527,956	629,480

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 2022**

	Note	Unrestricted Funds	Restricted Funds	Expendable Endowment Funds	Total 2022	Total 2021
<b>FIXED ASSETS</b>						
Investments	5	-	60,668	218,527	279,195	298,754
		-	60,668	218,527	279,195	298,754
<b>CURRENT ASSETS</b>						
Debtors	6	3,505	324	-	3,828	9,184
Cash at bank		191,763	51,571	-	243,333	323,548
		195,267	51,894	-	247,161	332,732
<b>CREDITORS: amounts falling due within one year</b>						
	7	-1,600	-	-	-1,600	-2,006
<b>NET CURRENT ASSETS</b>						
		193,667	51,894	-	245,561	330,726
<b>NET ASSETS</b>						
		193,667	112,562	218,527	524,756	629,480
<b>THE FUNDS OF THE CHARITY</b>						
<b>TOTAL CHARITY FUNDS</b>	10	193,667	112,562	218,527	524,756	629,480

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

The members have not required the company to obtain an audit of its financial statements for the year in question 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of  
the Board of Directors



Adela Kerr  
Director

Approved by the Directors:

15 June 2023

## SUSILA DHARMA BRITAIN

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 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 2022**

**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.

**Wages**

There were no employees in the year, and no employees who received benefits of more than £60,000 during the year.

**Trustees' remuneration and expenses**

No trustee received any remuneration during the year. Expenses of £3,575 incurred for travel were paid.

**Independent examiners fee**

Remuneration was agreed at £450 plus VAT.

**Related party transactions**

There were no related party transactions during the year.

**SUSILA DHARMA BRITAIN**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. RESOURCES EXPENDED - CHARITABLE ACTIVITIES**

	Unrestricted	Restricted	Expendable Endowment	Total Funds	Total Funds
Activities undertaken directly	Funds	Funds	Funds	2022	2021
Almoners	-	19,442	-	19,442	20,305
Blue Spirit	3,000	-	-	3,000	-
Borneo Int Football Foundation	27,230	-	-	27,230	3,502
DRC: Anamed	1,255	-	-	1,255	-
DRC: CLC	-	26,305	-	26,305	-
DRC: Mother Child Health Unit	7,536	10,000	-	17,536	-
Enthum Foundation	4,737	63	-	4,800	5,000
Flora Cultura	1,930	-	-	1,930	5,820
FUEGOS	7,147	-	-	7,147	5,325
Hijas de Paz Project	754	-	-	754	-
Human Force	2,164	10,000	-	12,164	-
I Protect Me	2,264	5,000	-	7,264	3,638
Mis Corazones	-	5,000	-	5,000	-
RSD Guelson	-	-	-	-	4,351
SDIA DRC Projects	-	-	-	-	15,000
SDIA	-	26,632	-	26,632	6,380
Ukraine SDIA appeal	15,001	12,303	-	27,304	-
Yayasan TS	4,140	-	-	4,140	3,520
You Are Not Alone	-	-	-	-	-
YUM	4,290	10,210	-	14,500	-
	<u>81,448</u>	<u>124,955</u>	<u>-</u>	<u>206,403</u>	<u>72,841</u>
Support costs	<u>11,504</u>	<u>-</u>	<u>-</u>	<u>11,504</u>	<u>2,904</u>
Total charitable activities	<u>92,952</u>	<u>124,955</u>	<u>-</u>	<u>217,907</u>	<u>75,745</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 2022**

**4. RESOURCES EXPENDED - OTHER COSTS**

	Unrestricted Funds	Restricted Funds	Expendable Endowment Funds	Total Funds 2022	Total Funds 2021
Accountancy	966	-	-	966	1,007
Administration expenses	-	-	-	-	-
Bank charges	308	-	-	308	190
Bookkeeping (2 years)	4,594	-	-	4,594	-
Insurance	540	-	-	540	470
IT Software and Consumables	978	-	-	978	679
Meetings, travel and expenses	3,532	-	-	3,532	424
Printing, post and stationery	42	-	-	42	135
Professional fees	544	-	-	544	-
	<u>11,504</u>	<u>-</u>	<u>-</u>	<u>11,504</u>	<u>2,905</u>

**5. INVESTMENTS**

	Listed	Unlisted	Total
Market Value at 1 January 2022	298,754	-	298,754
Additions	-	-	-
Disposals	-	-	-
Net realised investment gain/(loss)	-19,559	-	-19,559
Market Value at 31 December 2022	<u>279,195</u>	<u>-</u>	<u>279,195</u>
Historical cost at 31 December 2022	<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
BlackRock Fund Managers	-	-	35,569	35,569
City of London Investment Trust	-	-	25,040	25,040
Cash balance	-	-	59	59
CAF UK Equity B Inc	-	172,757	-	172,757
CAF Fixed Interest B Inc	-	45,770	-	45,770
Market Value at 31 December 2022	<u>-</u>	<u>218,527</u>	<u>60,668</u>	<u>279,195</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 2022**

	2022	2021
<b>6. DEBTORS</b>		
Gift Aid	3,828	9,184
	<u>3,828</u>	<u>9,184</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Trade creditors	-	-
Accruals	1,600	2,006
	<u>1,600</u>	<u>2,006</u>

**8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Expendable Endowment Funds	Restricted funds	Total funds
Tangible assets	-	-	-	-
Investments	-	218,527	60,668	279,195
Net current assets	<u>196,867</u>	<u>-</u>	<u>51,894</u>	<u>248,761</u>
	<u>196,867</u>	<u>218,527</u>	<u>112,562</u>	<u>527,956</u>

**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 2022**

<b>10. FUNDS</b>	<b>Fund Balances b/f</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfer between funds</b>	<b>Realised &amp; unrealised gain</b>	<b>Fund Balances c/f</b>
<b>Unrestricted funds:</b>						
General fund	258,610	30,626	-96,152	583		193,667
	<u>258,610</u>	<u>30,626</u>	<u>-96,152</u>	<u>583</u>	<u>-</u>	<u>193,667</u>
<b>Expendable endowment funds</b>	<u>237,054</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-18,527</u>	<u>218,527</u>
<b>Restricted funds:</b>						
Almoners	118,023	2,575	-19,442	-	-1,032	100,124
Anisha	50	-	-	-50	-	-
BCU School Rangan Sari	60	60	-	-	-	120
Disaster Appeals	258	-	-	-258	-	-
DRC: CLC	15,000	-	-11,305	-	-	3,695
DRC: Mother Child Unit	-	10,000	-10,000	-	-	-
Enthum Foundation	-	63	-63	-	-	-
Human Force	-	10,000	-10,000	-	-	-
I Protect Me	-	5,000	-5,000	-	-	-
Mis Corazones	-	5,000	-5,000	-	-	-
SDIA	15	50,240	-41,632	-	-	8,623
Ukraine SDIA appeal	-	12,303	-12,303	-	-	-
YUM	410	10,075	-10,210	-275	-	-
	<u>133,816</u>	<u>105,316</u>	<u>-124,955</u>	<u>-583</u>	<u>-1,032</u>	<u>112,562</u>
<b>Total funds</b>	<u>629,480</u>	<u>135,942</u>	<u>-221,107</u>	<u>-</u>	<u>-19,559</u>	<u>524,756</u>

**Key:**

ICDP - International Child Development Programme

SDIA - Susila Dharma International Association

DRC - Democratic Republic of Congo