



Susila Dharma
Canada

Bâtir avec Humanité Building with Humanity

2014 Annual Report

Dear Subud Canada Members and donors,

On behalf of the Susila Dharma Canada Board, I would like to thank all of our generous supporters. Over the past year, SD Canada raised \$60,854 and was able to fund the great projects described below. Thanks to your generosity and compassion, and to the work of all the volunteers involved in these projects, we change many people's lives for the better. The projects we sustained in Cuba, Colombia, the Democratic Republic of Congo, and Indonesia were mostly in the sectors of health and education, but also care for elderly and protection of the environment.

In 2014, SD Canada applied for a certificate of continuance to comply with the new Canada Not-for-Profit Act. We received the certificate in July 2014. A new version of the by-laws was prepared by two of our dedicated board members following the recommendations of Corporations Canada, and was then reviewed, amended and approved by our board of directors before being presented and approved at the May 2014 AGM.

After being Susila Dharma Canada chair for two years and board member for the four previous years, it is time for me to step down. Being chair was a lot of work but a very rewarding experience in many respects. I thank my fellow board members for their loving support. Please forgive my mistakes. I will remain without a doubt a fan of Susila Dharma Canada.

With love and gratitude,

Louise Raphaëlle Chapleau
Chair (May 2012 – July 2014)

Fundación Tropico, based in Cali, Colombia, was founded in 1995, and is a member of the Susila Dharma network. It works with communities, ethnic minorities, young people and children, farmers and professional agricultural associations to raise awareness and provide solutions to environmental issues and threats. In December 2014, SD Canada and SDIA assisted Fundación Trópico to carry out a strategic planning gathering for stakeholders in the conservation of biodiversity in the protected areas of the Valle del Cauca. The donations were used to pay transportation costs for participants, and the salaries of a social worker and an agronomist. This event brought together farming, indigenous and Afro-Colombian communities as well as academics,

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students, and public and private institutions. It created a space for exchanging experiences, knowledge and products that SIDAP Valle actors have been promoting in its territories. A total of 230 people attended and 130 organisations were represented. There were 14 speakers and 62 stands.



SD Canada donated \$3,420 to support this event.

Kalimantan Kids Club (YTS – Indonesia) supports needy village children in Central Kalimantan to pursue further education in Palangka Raya at high school and university levels. SD Canada has been KKC’s major funder in the last few years. In 2014, KKC supported a total of 55 students from the Kahayan and Bukit Batu areas, 27 college and 28 high school students (34 female and 31 male), and 25 youths finished their education - six graduated from college and 19 from high school. Sadly, two students dropped out of college.

In 2014, YTS maintained regular contact with the beneficiaries and followed how their education was progressing. In May, they eliminated eight students who had insufficient results in the last two semesters or failed their grades. Eight new students were selected. “We try to teach responsibility and encourage students to commit to their choice, get good academic scores, and to finish their studies.” (KKC 2014 Report)

In 2014, SD Canada’s donation to KKC was \$5,600

The Kingantoko Community Health Center (Democratic Republic of Congo)

1. Transfusion Unit

The Kingantoko CSCOM (Community Health Centre) opened its doors to the public on August 31, 2013. It is the third health center built with the help of a private family foundation (partnering with SDIA, SD Canada and SD Congo) in the DR Congo.

Kingantoko is the largest structure of the three Community Health Centers. In the words of the local health officials, it is the “Jewel of the health zone - the best health infrastructure for hundreds of kilometres around”. In 2014, while construction work was still being finished on the second building, the first building was fully functional.

Complementary health services were needed. The capacity to perform blood transfu-



sions is one of them. The health zone in the region gave the authorization to the Kingantoko CSCOM to set up a transfusion unit and was ready to supply some of the necessary chemicals. The process of setting up a blood transfusion post in the Kingantoko CSCOM was started with the Masa Health Zone in 2014. Training of care-

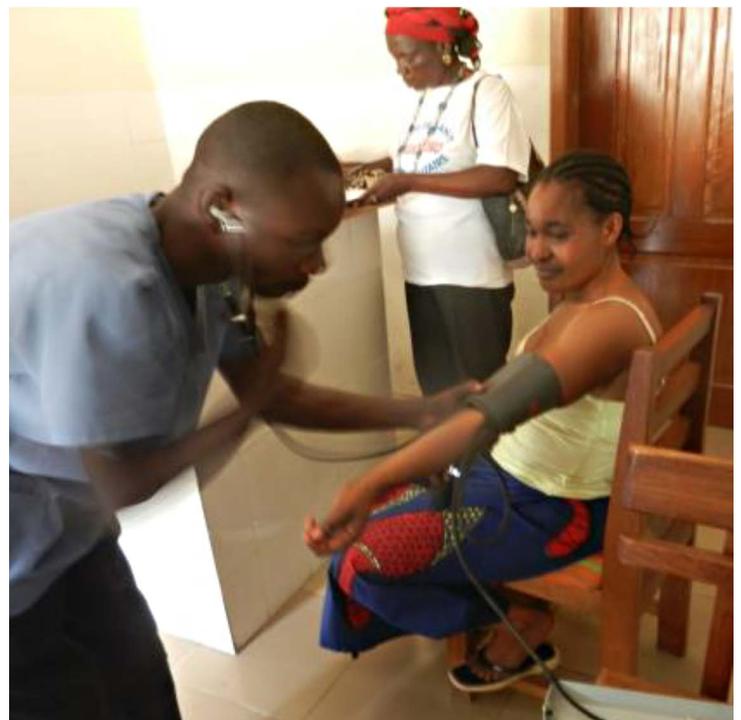
givers was based the specialized team of the Masa Reference General Hospital based on the modules of the National Blood Transfusion Programme. A 4kW photovoltaic system was installed and the equipment and reagents for blood transfusion were purchased. Activities of sensitisation to blood donation and a blood donation campaign were led in 2015. The transfusion activities started in January 2015.

In 2014, Susila Dharma Canada donated \$ 9,420 for setting up the Kingantoko transfusion unit.

2. Completion of the second building

The second building of the Kingantoko Health Centre needed more work to be finished. In 2014, an earmarked donation of 5,000\$US from SD Canada helped cover painting costs, and the building of a ramp linking the two buildings, a placenta pit and a water tower. There is still work to be done.

In 2014, Susila Dharma Canada donated \$ 5,890 towards finishing the second building of the Kingantoko Health Centre.





Mis Corazones Alegres (Colombia)

Miz Corazones Alegres Foundation in Medellin, Colombia, is run by Subud members and is a member of the Susila Dharma network. It cares for vulnerable older adults with socio-economic and health problems. It runs a “thriving centre” with five full-time employees, but it sometimes struggles to pay its bills since residents cannot afford the full cost of the services.

The project provides accommodation, palliative care, nutrition and other services as well as psycho-social and leisure activities. It offers a protected environment with personal care to help preserve and improve health, and a space to strengthen older people’s functional and social abilities.

The centre is equipped to house 22 older people, but at the end of 2014, only 16 residents were able to contribute something towards their care. To cover the operating costs, the person in charge, Isabel Cristina, needed to find a few more residents that were able to pay. In the meantime, the cost overrun per month was US\$2,000, and she requested support for three months (US\$6,000).



In December 2014, SD Canada sent US \$1,300 (CDN\$ 1,495) and SD France contributed around US\$700, the total sum providing relief for one month.

Romanian Abandoned Babies

Kathy Langston, originally from Toronto, is the founder of this project and has been living in Oradea, Romania, since 2000. Subud members have been funding this project through SD Canada for several years, from the time Helina van Zeggelen spent three months volunteering in Oradea. The funds sent by SD Canada in 2014 were mainly used to buy food, diapers and medicines for the orphaned babies in the hospital,

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and to pay a small salary to two local women that Kathy hires to work in the Children's Hospital. The workers in the hospital took two babies in their home. They became foster parents. Kathy gives them extra money to help them buy food for the children. For the state group homes, Kathy has hired two extra women on the weekend, and she takes up to five children out of the state orphanage on weekends. Her daughters, Andrea and Codi, whom she adopted years ago, help her a lot.



SD Canada's contribution to this project in 2014: CAN\$1,500 (mostly earmarked donations)

SD Cuba projects

Elders of the community of Camaguey.

Ten elders who have serious health problems and are in a difficult economic situation are regularly visited by three Subud ladies who also respond to their calls. The monetary help allows them to buy food, milk, medicine, toiletries and pays for transportation to hospital when necessary.

Horacio Rodríguez Hernández primary school, Santiago de Cuba. Susila Dharma Cuba purchased school supplies for all the children (kindergarten to grade six) and teachers, and basic furnishings for the school. This was the last year SD Cuba supported this project.



Francisco Vicente Aguilera Tamayo Special School in Manzanillo was adopted in 2014 by SD Cuba. Children of this school suffer from autism, intellectual disabilities, and Down syndrome. They are offered courses in music, personal development and handicrafts. Funds sent by SD Canada were used to buy fans and school supplies.

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“Manos, imaginación y movimientos” is a community project for children with behavioral problems and autism in La Habana. It offers art sessions that help remove children from the streets and video games, helps parents communicate with them, transmits values, takes children away from video games and develops a sense of creativity. José Eduardo, a Subud member,

artist and social worker, works with them every Saturday. With the donation, he can buy art supplies.

In 2014, SD Canada gave CAN\$2,247 to the four projects and SD Netherlands donated CAN\$688.

YUM (Yayasan Usaha Mulia) (Indonesia)

Recognizing the stark challenges to formal employment in the Central Kalimantan area, YUM established a Vocational Training Centre that focuses on education for entrepreneurship – teaching skills such as sewing, hairdressing, computer skills, English, food-processing, etc. that lend themselves mostly to small business development and self-employment. These courses attract vulnerable people of the population, the unemployed, out-of-school youth, and school dropouts. The beneficiaries of this project are youth and women.

The YUM training centre has obtained permits and certification from both the Provincial Office of the Ministry of Manpower and the Provincial Office of the Ministry of Education. A certificate is issued to participants after successful completion of the course and exams.

Hiring qualified trainers has proven difficult and far more costly than was originally envisaged. YUM’s working area has no public transport and trainers have to come from Palangkaraya,



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the capital city of Central Kalimantan. In 2013, SD Canada funded Hairdressing and Handicrafts courses. In 2014, SD Canada's donation covered the salaries of some of the trainers (Computer Skills, Native English and Food Processing) as well as monitoring and supervision costs.

In 2014, SD Canada donated \$7,250 to YUM's vocational training project.

Building of a classroom in Albadi School (DR Congo)

There are three Schools run by Subud members in the DR Congo: Inkisi, Albadi and Lemba Imbu. In the past, SDIA and SD Nationals have supported these schools in different ways (building of toilets and sanitary facilities, etc.). In 2014, the Buchan Family Foundation committed to funding the building of one additional classroom in each of the three schools for each classroom funded by SD members. SD Canada supported the building of a classroom in Albadi School. The building of the two new classrooms was started in 2015.



SD Canada donated \$7,065 for the building of a classroom in Albadi School.

**SUSILA DHARMA ASSOCIATION CANADA
FINANCIAL STATEMENTS**

For the year ending December 31, 2014

Final – as of 10 December 2015

SUSILA DHARMA ASSOCIATION CANADA

December 31, 2014

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Review Engagement Report

To the Board of Directors of:
Susila Dharma Association Canada

We have reviewed the accompanying financial statements of Susila Dharma Association Canada, which comprise the statement of financial position as at December 31, 2014, and the statements of operations, changes in net assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the organization.

A review does not constitute an audit and consequently we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

Without qualifying our opinion, we draw attention to the fact that the financial statements of Susila Dharma Association Canada for the year ended December 31, 2013 were neither audited nor reviewed.

Abacus Chartered Accountant P.C.
Licensed Public Accountant

December 10, 2015
Ottawa, Ontario

Authorized to practice public accounting by the Chartered Professional Accountants of Ontario
Abacus Chartered Accountant Professional Corporation

SUSILA DHARMA ASSOCIATION CANADA

Statement of Financial Position

Unaudited

As at December 31, 2014

	<u>2014</u>	<u>2013</u>
Assets		
Current		
Petty Cash	\$ 18	\$ -
BMO Bank Balance (CDN)	16,777	19,776
BMO Bank Balance (US)	3,437	4,742
Paypal Account Balance	9,170	8,556
BMO Investor Line - Cash and Equivalents	<u>514</u>	<u>93</u>
	<u>29,916</u>	<u>33,167</u>
Long Term		
Long term investments 3	<u>97,106</u>	<u>93,072</u>
	<u>\$ 127,022</u>	<u>\$ 126,239</u>
Liabilities		
Current		
Accounts payable and accrued liabilities	\$ 3,000	\$ -
Deferred revenue 5	<u>900</u>	<u>10,621</u>
	<u>3,900</u>	<u>10,621</u>
Net Assets		
General Fund	<u>123,122</u>	<u>115,618</u>
	<u>\$ 127,022</u>	<u>\$ 126,239</u>

See accompanying notes

Approved on Behalf of the Board

_____ Director

SUSILA DHARMA ASSOCIATION CANADA

Statement of Operations

Unaudited

For the year ended December 31, 2014

		<u>2014</u>	<u>2013</u>
Revenue			
Restricted Donations	6	\$ 32,266	\$ 367,023
General Donations		38,309	15,309
Investment Income (Loss)	7	5,667	(1,587)
Exchange Gain (Loss)		<u>304</u>	<u>125</u>
		<u>76,546</u>	<u>380,870</u>
Expenses			
Grants and Contributions			
SDIA Annual Contribution		2,000	2,000
SDIA Delegate at Annual General Meeting		1,500	2,000
Delegate for World Subud Congress		2,000	-
Project Grants	8	<u>59,943</u>	<u>373,784</u>
		<u>65,443</u>	<u>377,784</u>
General and Administrative			
Bank and Paypal Charges		213	271
Annual Report to CRA		30	-
Communication and Postage		61	-
Website		145	-
Membership Fees		150	-
Professional Fees		3,000	30
Travel		<u>-</u>	<u>646</u>
		<u>3,599</u>	<u>947</u>
		<u>69,042</u>	<u>378,731</u>
Excess of Revenue Over Expenses		<u>\$ 7,504</u>	<u>\$ 2,139</u>

See accompanying notes

SUSILA DHARMA ASSOCIATION CANADA

Statement of Changes in Net Assets Unaudited

For the year ended December 31, 2014

	Restricted for Project	Unrestricted	Total <u>2014</u>	Total <u>2013</u>
Balance, beginning of year	\$ -	\$ 115,618	\$ 115,618	\$ 113,479
Excess of Revenue Over Expenses	-	7,504	7,504	2,139
Internal Restictions	<u>1,495</u>	<u>(1,495)</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 1,495</u>	<u>\$ 121,627</u>	<u>\$ 123,122</u>	<u>\$ 115,618</u>

See accompanying notes

SUSILA DHARMA ASSOCIATION CANADA

Statement of Cash Flows Unaudited

December 31, 2014

	<u>2014</u>	<u>2013</u>
Cash Provided by Operating Activities		
Excess of revenue over expenses	\$ <u>7,504</u>	\$ <u>2,139</u>
Items not requiring an outlay of cash:		
Unrealized gain/loss from investments	<u>(2,314)</u>	<u>1,805</u>
	5,190	3,944
Changes in non-cash working capital:		
Accounts payable and accrued charges	3,000	(930)
Deferred revenue	<u>(9,721)</u>	<u>(287,229)</u>
	<u>(6,721)</u>	<u>(288,159)</u>
Increase (decrease) in investments	<u>(1,720)</u>	<u>(65,830)</u>
Cash Flows provided by Investing Activities	<u>(1,720)</u>	<u>(65,830)</u>
Net Increase in Cash and Cash Equivalents	(3,251)	(350,045)
Net Cash and Cash Equivalents, beginning of year	<u>33,167</u>	<u>383,212</u>
Net Cash and Cash Equivalents, end of year	\$ <u>29,916</u>	\$ <u>33,167</u>

See accompanying notes

SUSILA DHARMA ASSOCIATION CANADA

Notes to the financial statements

Unaudited

December 31, 2014

1. Nature of the Business

The Susila Dharma Association Canada (SDA Canada) was established on April 21, 1986 under the Canada Not-for-profit Corporations Act. SDA Canada is a registered charity under Income Tax Act (Canada) (the "Act"). Its purpose is to assist locally initiated development projects on four continents and facilitates Canadians who want to engage in improving conditions for humans and the planet.

2. Significant Accounting Policies

(a) *Basis of presentation*

The financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the *CPA Canada Handbook* and include the following significant accounting policies:

(b) *Revenue recognition*

SDA Canada follows the deferral method of accounting for donation revenue. Restricted donations are recognized when the grants expenditure incurred for related projects. Unrestricted donations are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(c) *Capital assets*

SDA Canada follows the limited application of section 4431, "Tangible Capital Assets Held by Not-for-Profit Organizations," of the *CPA Canada Handbook*, in paragraph 4431.38 as the average of annual revenue recognized in the financial statements for the current and preceding year is less than \$500,000. Capital assets are expensed when purchased.

(d) *Use of estimates*

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses for the year then ended. Actual results may differ from such estimates. Balances for which estimates were used are accrued liabilities.

(e) *Financial instruments*

SDA Canada initially measures its financial assets and liabilities at fair value. SDA Canada subsequently measures all its financial assets and financial liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active

Review Engagement - Unaudited

SUSILA DHARMA ASSOCIATION CANADA

market, which is measured at fair value. Changes in fair value is recognized in statement of operations.

Financial assets measured at cost or amortized cost includes cash and investment in high interest saving account.

Financial liabilities measured at cost or amortized cost includes accounts payable and accrued liabilities.

The organization's financial assets measured at fair value includes quoted shares.

(f) *Impairment of Financial Instruments*

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statements of operations. The previously recognized impairment loss may be reversed to the extent of impairment, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

(g) *Expenses*

Expenditures are recognized on the accrual basis.

3. Internal Restrictions

During the year, the board of directors resolved to restrict \$1,495 to support Mis Corazones Alegres Foundation. SDA Canada may not use internal restricted amounts for any other purpose without the approval of the board of directors.

4. Long term Investments

	<u>2014</u>	<u>2013</u>
Quoted Shares, measured at fair value	\$ 22,772	\$ 14,645
BMO High Interest Savings Account, measured at cost	<u>74,334</u>	<u>78,427</u>
	<u>\$ 97,106</u>	<u>\$ 93,072</u>

As of December 31, 2014, the total cost of quoted investment was \$22,263 (\$16,450 in 2013). During the year, SDA Canada acquired \$1,720 additional investment (\$65,830 in 2013). The net changes in fair value of the investments, recorded as gain (loss) on income statements, is unrealised gain \$2,314, (unrealised loss of \$1,805 in 2013).

SUSILA DHARMA ASSOCIATION CANADA

5. Deferred Revenue

	<u>2014</u>	<u>2013</u>
Balance, beginning of the year	\$ 10,621	\$ 297,849
Less: amount recognized as revenue in the year	(10,621)	(297,849)
Plus: amount received related to the following year	900	10,621
Balance, End of the year	\$ 900	\$ 10,621

The deferred revenue of 2014 includes:

Children Garden of Peace, \$100; SDIA Programs, \$800.

6. Restricted Donations

	<u>2014</u>
Projects	
Caribbean Projects (SD Cuba)	\$ 688
CSCOM Lemba Imbu (DR Congo)	3,221
Romanian Abandoned Babies	1,255
SDIA	23,602
Kalimantan Kids Club - YTS (Indonesia)	2,500
YUM Vocational Training (Indonesia)	1,000
	\$ 32,266

7. Income from Investment

	<u>2014</u>	<u>2013</u>
Unrestricted interest income	\$ 928	\$ 125
Unrestricted dividend income	1,213	93
Unrestricted gain/loss on investments	3,526	(1,805)
	\$ 5,667	\$ (1,587)

8. Project Grants

	Funded by Restricted donations	Funded by General Donations	Total 2014
Caribbean Projects (SD Cuba)	\$ 688	\$ 2,247	\$ 2,935
CSCOM Lemba Imbu (DR Congo)	3,221	-	3,221
Foundation Tropico (Colombia)	-	3,420	3,420
Romanian Abandoned Babies	1,255	245	1,500
SDIA (DRC Projects and others)	24,814	11,203	36,017
Kalimantan Kids Club - YTS (Indonesia)	2,500	3,100	5,600
YUM Vocational Training (Indonesia)	1,000	6,250	7,250
	\$ 33,478	\$ 26,465	\$ 59,943

SUSILA DHARMA ASSOCIATION CANADA

9. Financial Instruments

SDA Canada is exposed to various risks through its financial instruments. The following analysis provides a measure of SDA Canada's risk exposure at the statement of financial position date, December 31, 2014:

(a) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

(b) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Some assets are exposed to foreign exchange fluctuations. As at December 31, 2014, bank balance consists of \$3,437 (\$4,742 in 2013) is shown in US dollars and converted into Canadian dollars.

(c) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The entity is exposed to interest rate risk on its fixed and floating interest rate financial instruments.

(d) Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The entity is exposed to other price risk through its investments in quoted shares.

10. Related party transactions

SD Canada is a voting member of the international association of Susila Dharma national organizations called SDIA, a USA registered non-profit charitable organization.

SDIA is affiliated with the World Subud Association (WSA).

SDA Canada paid total project grants and contribution of \$46,158 (306,808 in 2013) to Susila Dharma International Association (SDIA). SDA Canada also paid \$2,000 (\$0 in 2013) to World Subud Congress. These transactions were in normal course of operations and were measured at the exchange amount, which is the amount established and agreed to by the related parties. There were no related party transactions during the year.