



# Susila Dharma Canada

Bâtir avec Humanité Building with Humanity

## 2015 Annual Report

2015 marked a year of change and growth for Susila Dharma Canada. Our project grants grew to almost \$145 thousand from \$60 thousand the previous year, due to a donation from a private foundation towards the construction of a 4th health clinic in the Democratic Republic of Congo (DR Congo), a major focus of Susila Dharma activity for the past several years.

In accordance with federal government regulations, we had our first Financial Review conducted, of our 2014 Financial Statement. This is a major milestone in the growth of our organization, and very necessary as we pursue funding opportunities from private foundations and governments. Susila Dharma Canada is going to have higher administrative costs than we traditionally have from now on.

Dear Brothers & Sisters  
For the past two months, smoke haze from forest fires have created a health crisis in Kalimantan. The air pollution readings have been more than 15 times the safe level for human health.

Susila Dharma Canada is appealing to Canadian Subud members to send emergency funds to YUM, a Subud organization with 25 staff who are actively helping the 3000 families in communities around Rungan Sari (Subud and non-Subud).

**YUM NEEDS YOUR HELP TO HELP THEM.**  
www.yumindonesia.org/donate

YUM is distributing masks, oxygen, and providing urgently needed vitamins and medical assistance. YUM is also distributing milk to children because milk helps with smoke-induced respiratory problems.



For many years, Susila Dharma Canada has provided funding to Yayasan Usaha Mulia (YUM), a development project active in Kalimantan and Java, Indonesia. For the past two years, we have contributed to the construction and outfitting of a Vocational Training Centre in Palangkaraya, Kalimantan. Beginning in August 2015 and lasting for several months, this project and the population of large parts of Indonesia were threatened by a haze crisis, caused by burning to clear peat lands for palm oil plantations. As in many cases, it was the most vulnerable - the old, the sick, the young and the poor - who were at most risk. YUM staff and board rose to the occasion and orga-

nized a local clinic in the rural area of Rungan Sari where three thousand families live, providing facemasks, medical assistance, vitamins, and milk (which is especially good at soothing smoke-induced respiratory problems). YUM appealed to Susila Dharma organizations around the world and raised \$25 thousand to fund these efforts. Susila Dharma Canada members contributed \$1 thousand towards this appeal.

# 2015 Annual Report



Susila Dharma  
Canada

Bâtir avec Humanité Building with Humanity

As noted at the beginning of this report, a major focus of Susila Dharma Canada is in the Democratic Republic of Congo. In 2015, work continued to complete and furnish three new schools & the three health clinics that Susila Dharma has funded in the past four years. Canadians Paul Roberge & Hamida Thomas, through Susila Dharma International, have been playing a key role in supporting our sister organization, Susila Dharma DR Congo, in this work. In 2015, SD Canada has been supporting necessary medical supervision & training in these clinics.



Thanks to the initiative of Paul and Hamida, the Montreal members of Susila Dharma Canada raised over \$12 thousand towards the purchase and import of a brick-making machine from China to the DR Congo, a process that turned out to be fairly complicated and expensive, as the machine had to be freighted through Belgium before landing in the DR Congo, where it then needed to be transported inland to Kinshasa. 2015 ended with the machine trapped in a bureaucratic delay in Congolese Customs. We are hopeful it will soon be released. The potential for this machine to lower construction costs by reducing the need for purchased cement, and produce a high-quality product, are very exciting and should enable SD Congo to start an enterprise and generate their own income.

In Cuba, Susila Dharma Canada in 2015 is the sole SD national providing support to our sister organization, Susila Dharma Cuba, and its projects in a country where the situation is fast becoming more desperate for the poor & disabled. It is one of our smaller project grants, about \$3 thousand, but it goes a long way. The majority of the grant goes to support elders with serious health problems in the community of Camaguey. Their state pension is inadequate and rations provide only for basics like rice and beans. The small amount they receive from Susila Dharma, about \$10 per month, allows them to buy medicines, milk and meat.

We also fund an artist and social worker in Havana who gives Saturday morning art sessions for children with behavioral problems and autism, aimed at helping them develop their creativity and encourage parents and children to communicate better.

# 2015 Annual Report



A very significant development in 2015 is a new project that Susila Dharma Canada is deciding to support. It is Warriors Against Violence (WAV), a small First Nations charity in downtown Vancouver. WAV works with First Nations men, women and families and runs workshops and healing programs two evenings a week. This is a new type of partnership for SD Canada, our first project in Canada, and our first partnership with First Nations. It is an honour to support this project and recognize the enormous contribution of the founders, Joyce & Joe Fossela, towards the healing of families and individuals who carry the wounds from the Indian Residential School system.

**DONATE!**



We rely on the generous donations of supporters like you. [Please visit our gofundme page to make a donation.](#)

**ABOUT US**



We believe there is a need to restore the traditional Aboriginal values of honour, respect and equality. The Circle of Life includes elders, lifegivers, men, and youth. All have a right to live in non-violent families and communities.

**VISION**



**WELCOME TO WARRIORS AGAINST VIOLENCE**

"Warriors Against Violence" tries to heal aboriginal men: Vancouver program run on a shoestring by couple with own history of domestic abuse  
By Duncan McCue, CBC News



Other significant projects funded by Susila Dharma Canada in 2015 include the Kalimantan Kids Club, a bursary program for students from remote villages to attend high school and college in Central Kalimantan; and Mis Corazones Alegres, a care residence for vulnerable seniors, many with dementia or alzheimers, in Medellin, Colombia. For current information on all the projects that we are supporting, please check our website at [www.susiladharm.ca](http://www.susiladharm.ca)

Looking at organizational developments in 2015, note that Susila Dharma Canada submitted our revised bylaws to the Canadian government, as required by the new legislation and regulations governing non-profit corporations. Also, 2015 saw the handover of the chairmanship of the board of Susila Dharma Canada, from Raphaele Chapleau, whose term on the board of directors ended, to Andrew Hall, first elected to the board in 2014, who has taken on the chairmanship on a temporary basis. Hartley Milson resigned from the board prior to the 2015 AGM held in June in Montreal; Latifah Brett was re-elected and joined by two new directors, Chairani Paul and Kumari Beck. Chairani later left the board in the fall due to academic demands. We wish her well.

Finally, thank you to all our many donors for the privilege of your support. We assure you that it is both getting its money's worth and doing a lot of good in this world.

**SUSILA DHARMA ASSOCIATION CANADA**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2015**

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FOR THE YEAR ENDED DECEMBER 31, 2015



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## Statement 1

### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of:  
Susila Dharma Association Canada

We have audited the accompanying financial statements of Susila Dharma Association Canada, which comprise the statement of financial position as at December 31, 2015, 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.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also included evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

#### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Susila Dharma Association Canada as at December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*EAL Partners*

January 5, 2017  
Vancouver, British Columbia

Chartered Professional Accountants

**SUSILA DHARMA ASSOCIATION CANADA**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31**

	Note	2015	2014 (Unaudited)
<b>ASSETS</b>			
<b>Current assets</b>			
Cash		\$ 127,063	\$ 29,916
<b>Long term investments</b>	4	93,013	97,106
		\$ 220,076	\$ 127,022
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current liabilities</b>			
Accounts payable and accrued liabilities		\$ 6,036	\$ 3,000
Deferred revenue	5	100,030	900
		106,066	3,900
<b>NET ASSETS</b>			
Fund balance		114,010	123,122
		\$ 220,076	\$ 127,022

Going concern (Note 1)

\_\_\_\_\_  
 Director

\_\_\_\_\_  
 Director

The accompanying notes are an integral part of these financial statements.

## Statement 3

**SUSILA DHARMA ASSOCIATION CANADA**  
**STATEMENT OF OPERATIONS**  
**YEARS ENDED DECEMBER 31**

	Note	2015	2014 (Unaudited)
<b>REVENUE</b>			
Internally restricted donations	6	\$ 125,237	\$ 32,266
Unrestricted donations		25,643	38,309
Investment income		1,257	3,353
Unrealized gain (loss) from investments		(4,093)	2,314
Gain on foreign exchange		41	304
		148,085	76,546
<b>EXPENSES</b>			
<b>Grants and contributions</b>			
SDIA annual contribution	9	2,500	2,000
SDIA delegate at annual general meeting	9	2,000	1,500
Delegate for World Subud Congress	9	-	2,000
Project grants	7,9	144,949	59,943
		149,449	65,443
<b>General and administrative</b>			
Bank charges		520	213
Communication and postage		-	61
Membership fees		150	150
Professional fees		6,200	3,030
Travel		103	-
Website		775	145
		7,748	3,599
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>		<b>\$ (9,112)</b>	<b>\$ 7,504</b>

The accompanying notes are an integral part of these financial statements.

**SUSILA DHARMA ASSOCIATION CANADA**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**YEARS ENDED DECEMBER 31**

	<b>Restricted for project</b>	<b>Unrestricted</b>	<b>Total</b>
Balance, January 1, 2014	\$ -	\$ 115,618	\$ 115,618
Excess of revenues over expenses	-	7,504	7,504
Internal restrictions	1,495	(1,495)	-
Balance. December 31, 2014 (Unaudited)	1,495	121,627	123,122
Deficiency of revenues over expenses	(1,495)	(7,617)	(9,112)
Internal restrictions	16,600	(16,600)	-
Balance. December 31, 2015	\$ 16,600	\$ 97,410	\$ 114,010

The accompanying notes are an integral part of these financial statements.



**SUSILA DHARMA ASSOCIATION CANADA**  
**STATEMENT OF CASH FLOWS**  
**YEARS ENDED DECEMBER 31**

	2015	2014 (Unaudited)
<b>CASH FLOWS PROVIDED BY (USED IN):</b>		
<b>Operating:</b>		
Excess (deficiency) of revenues over expenses	\$ (9,112)	\$ 7,504
Item not affecting cash:		
Unrealized gain (loss) from investments	4,093	(2,314)
Changes in non-cash working capital items:		
Increase in accounts payable and accrued liabilities	3,036	3,000
Increase (decrease) in deferred funding	99,130	(9,721)
Net cash provided by (used in) operating activities	97,147	(1,531)
<b>Investing:</b>		
Decrease in long term investments	-	(1,720)
Net cash used in investing activities	-	(1,720)
<b>Increase (decrease) in cash during the year</b>	<b>97,147</b>	<b>(3,251)</b>
<b>Cash, beginning of the year</b>	<b>29,916</b>	<b>33,167</b>
<b>Cash, end of the year</b>	<b>\$ 127,063</b>	<b>\$ 29,916</b>

The accompanying notes are an integral part of these financial statements.

**SUSILA DHARMA ASSOCIATION CANADA**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 and 2014

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**1. NATURE OF ORGANIZATION AND GOING CONCERN**

The mandate of the Susila Dharma Association Canada (the "Association") is to assist locally initiated development projects throughout the world and to facilitate Canadians who want to engage in improving living and environmental conditions.

Formed on April 21, 1986 and operated by volunteers, the Association is a registered charity under the *Income Tax Act (Canada)*.

**Going Concern**

The financial statements of the Association have been prepared using Canadian accounting standards for not-for-profit organizations applicable to a going concern, which assumes the realization of assets and discharge of liabilities in the normal course of business. The Association is dependent upon funding from major donors.

Accordingly, these financial statements do not reflect adjustments to the carrying value of assets and liabilities, the reported revenues and expenses and statement of financial position classifications used that would be necessary if the Association were unable to continue as a going concern. Such adjustments could be material.

**2. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following accounting policies:

**(a) Revenue recognition**

The Association follows the deferral method of accounting for donation revenue.

**(i) Internally restricted donations**

Revenue is recognized when the related grant expenditures are incurred.

**(ii) Unrestricted donations**

Revenue is recognized when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured..

**(b) Use of estimates**

The preparation of these financial statements in conformity 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, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. All estimates are reviewed periodically and adjustments are made to the statement of unrestricted operations as appropriate in the year they become known. Actual results could differ from these estimates.

**SUSILA DHARMA ASSOCIATION CANADA**  
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**2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**(c) Financial instruments**

The Association initially measures its financial assets and financial liabilities at fair value and then subsequently at cost, except for long terms investments, which are measured at fair value, with gains and losses recognized in the statement of unrestricted operations in the period in which the gain or loss occurs.

Financial liabilities measured at cost include accounts payable and accrued liabilities. The fair value approximates the carrying value due to its nature or capacity for prompt liquidation.

**(d) 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 statement of unrestricted 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.

**(e) Foreign currency transactions**

Monetary assets and liabilities of the Association which are denominated in foreign currencies are translated at year-end exchange rates. Non-monetary assets and liabilities are translated at rates in effect at the assets were acquired and liabilities incurred. Revenues and expenses are translated at the rates of exchange in effect at their transaction dates. The resulting gains and losses are included in the statement of unrestricted operations.

**3. INTERNAL RESTRICTIONS**

The Association is not permitted to use internally restricted funds for purposes other than what they were earmarked for.

The board of directors resolved to restrict net assets to the following project grants:

	2015	2014 (Unaudited)
I Protect Me	\$ 2,600	\$ -
Miss Corazones Alegres	-	1,495
SD Congo	4,600	-
Warriors Against Violence	4,200	-
YPK	5,200	-
	<b>\$ 16,600</b>	<b>\$ 1,495</b>

**SUSILA DHARMA ASSOCIATION CANADA**  
NOTES TO THE FINANCIAL STATEMENTS  
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**4. LONG TERM INVESTMENTS**

	2015	2014 (Unaudited)
Quoted shares	\$ 17,975	\$ 22,772
High interest savings	75,038	74,334
	<b>\$ 93,013</b>	<b>\$ 97,106</b>

**5. DEFERRED REVENUE**

The Association has recorded deferred revenue associated with the following project grants:

	2015	2014 (Unaudited)
Brickmaking Machine	\$ 2,892	\$ -
Buchan programs	83,040	-
Care support	3,500	-
Children Garden of Peace	-	100
CSCOM KwiluNgongo	10,000	-
Romanian Abandoned Babies	165	-
SDIA - other	278	800
Transfusion units Kingantoko	155	-
	<b>\$ 100,030</b>	<b>\$ 900</b>

**6. INTERNALLY RESTRICTED DONATIONS**

The Association has received internally restricted donations associated with the following project grants:

	2015	2014 (Unaudited)
Bina Cita Utama	\$ 1,308	\$ -
Brickmaking Machine	11,158	-
Buchan programs	100,216	-
Care support	712	-
Caribbean projects	1,432	688
CSCOM Lemba Imbu	-	3,221
Kalimantan Kid's Club	-	2,500
Miss Corazones Alegres	1,300	-
Romanian Abandoned Babies	1,500	1,255
SDIA - other	5,300	23,602
YUM vocational training	2,310	1,000
	<b>\$ 125,237</b>	<b>\$ 32,266</b>

**SUSILA DHARMA ASSOCIATION CANADA**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 and 2014

**7. PROJECT GRANTS**

	2015		
	Funded by Restricted Donations	Funded by Unrestricted Donations	Total
Bina Cita Utama	\$ 1,308	\$ -	\$ 1,308
Brickmaking Machine	11,158	-	11,158
Buchan programs	100,216	-	100,216
Care support	692	-	692
Caribbean projects	1,432	1,308	2,740
Kalimantan Kid's Club	-	9,800	9,800
Miss Corazones Alegres	1,300	2,795	4,095
Romanian Abandoned Babies	1,500	-	1,500
SDIA - other	5,190	-	5,190
YUM vocational training	2,310	5,940	8,250
	<b>\$ 125,106</b>	<b>\$ 19,843</b>	<b>\$ 144,949</b>

	2014 (Unaudited)		
	Funded by Restricted Donations	Funded by Unrestricted Donations	Total
Caribbean projects	\$ 688	\$ 2,247	\$ 2,935
CSCOM Lemba Imbu	3,221	-	3,221
Foundation Tropico	-	3,420	3,420
Kalimantan Kid's Club	2,500	3,100	5,600
Romanian Abandoned Babies	1,255	245	1,500
SDIA - other	24,814	11,203	36,017
YUM vocational training	1,000	6,250	7,250
	<b>\$ 33,478</b>	<b>\$ 26,465</b>	<b>\$ 59,943</b>

**SUSILA DHARMA ASSOCIATION CANADA**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 and 2014

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**8. FINANCIAL INSTRUMENTS**

**(a) Currency risk**

Currency risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate relative to the Canadian dollar due to changes in foreign exchange rates.

The functional currency of the Association is the Canadian dollar. The Association transacts in U.S. dollars due to certain revenues and expenses being denominated in U.S. dollars.

The Association does not use derivative instruments to manage the risk.

**(b) Credit risk**

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. Concentration of credit risk exists with respect to the Association's cash and accounts receivable as all cash are held in a single major Canadian financial institution.

Credit risk is minimized by ensuring that these financial assets are placed with a major Canadian financial institution.

**(c) Liquidity risk**

Liquidity risk is the risk that the Association will not be able to meet a demand for cash or fund its obligations as they become due.

The Association meets its liquidity requirements by ensuring that it does not commit funds to projects that it has not yet received donations for.

**9. RELATED PARTY TRANSACTIONS**

The Association is a voting member of the Susila Dharma International Association ("SDIA"), a non-profit charitable organization registered in the USA. SDIA is affiliated with the World Subud Association ("WSA").

The Association paid total project grants and contributions of \$118,059 (2014 - \$42,568), annual contributions of \$2,500 (2014 - \$2,000), and for a delegate at the annual general meeting of \$2,000 (2014 - \$1,500) to the SDIA.

The Association paid for a delegate to the WSA Congress of \$NIL (2014 - \$2,000) to the WSA.

**10. COMPARATIVE FIGURES**

Certain comparative figures have been adjusted to conform to the current year's presentation.