

**INDEPENDENT EXAMINER'S REPORT
TO THE DIRECTORS OF CHRISTIAN ECOLOGY LINK LIMITED**

I have examined the accounts for the year ended 31 December 2015 on pages 5 to 9 following which have been prepared on the basis of the accounting policies set out on page 7.

Respective Responsibilities of Directors/Trustees and Examiner

The directors/trustees of the company are responsible for the preparation of accounts; they consider that the audit requirements under section 144(2) of the Charities Act 2011 do not apply but that an independent examination is needed. I have been appointed to conduct an Independent Examination required by section 145 of the Charities Act 2011.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (1) examine the accounts under section 145 of the Charities Act 2011;
- (2) follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011;
- (3) state whether particular matters have come to my attention.

Basis of Examiner's Statement

This report is in respect of an examination carried out under section 145 of the Charities Act 2011, and in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity, and a comparison of the accounts presented with those records. It also includes a review of the accounts and making such enquiries as are necessary for the purpose of this report. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Examiner's Statement

Based on my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 386 of the Companies Act 2006, or that the accounts presented do not accord with those records, or comply with the accounting requirements of section 396 of the Companies Act 2006. No matter has come to my notice in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts.

Fiona Green ACA

For and on behalf of:
Stewardship
1 Lamb's Passage
London EC1Y 8AB

th September 2016

Christian Ecology Link Ltd

Financial Statements for the Year Ended 31st December 2015
Statement of Financial Activities

	Notes	Restricted Funds	Designated Funds £	Unrestricted Funds £	Total £	Total £
		2015	2015	2015	2015	2014
INCOMING RESOURCES						
<i>Incoming resources from generated funds</i>						
Voluntary income	2	-	-	21,532	21,532	22,075
Investment income		-	-	185	185	197
Legacy		-	-	200	200	-
		-	-	21,917	21,917	22,272
<i>Incoming resources from charitable activities</i>						
Conferences, meetings		-	-	2,985	2,985	5,710
Publications, T shirts		-	-	781	781	441
Total Incoming Resources		-	-	25,682	25,682	28,423
RESOURCES EXPENDED						
Costs of goods sold				415	415	-
Charitable activities	3	-	6,514	25,471	31,985	28,897
Management and Admin	4	-	-	2,941	2,941	1,588
Governance costs	5	-	-	642	642	636
Total Resources Expended		0	6,514	29,469	35,983	31,121
Net Movement in Funds		0	-6,514	-3,787	-10,301	-2,698
Fund balances at 1st Jan 2015		0	18,908	26,484	45,392	48,090
Fund Balances at 31st Dec 2015		0	12,394	22,697	35,091	45,392

The notes on page 7-9 form part of these accounts.

Christian Ecology Link Ltd

**Balance sheet
as at 31st December 2015**

	Notes	Unrestricted £ 2015	Total £ 2015	Total £ 2014
Fixed assets	7	-	-	-
Current assets				
Debtors	8	1,562	1,562	2,716
Bank and cash	9	43,098	43,098	52,141
		<hr/>	<hr/>	<hr/>
		44,662	44,662	54,857
Creditors - within one year	10	-9,569	-9,569	-9,465
		<hr/>	<hr/>	<hr/>
Net current assets		35,091	35,091	45,392
		<hr/>	<hr/>	<hr/>
Net assets		35,091	35,091	45,392
		<hr/>	<hr/>	<hr/>
Funds				
Unrestricted		22,697	22,697	26,484
Designated: Legacy	11	12,394	12,394	18,908
		<hr/>	<hr/>	<hr/>
		35,091	35,091	45,392

The notes on page 7-9 form part of these accounts.

For the year ended 31st December 2015 the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

a.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act -- however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.

b.

The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts

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

Approved by the Directors and signed on their behalf on the 1st September 2016 by:

Eleanor Orr
Director

Company number: 2445198

Charity number: 328744

Christian Ecology Link Ltd

Notes to the Accounts

Year ended 31st December 2015

1. Accounting Policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of accounting practice for Charities (SORP), applicable accounting standards (FRSSE) and the Companies Act 2006.

a) Donated and grant income:

Donated income is taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Other income and expenditure:

Subscription income is taken into account when received and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

Depreciation

Depreciation is provided on equipment at 25% of cost.

2. Voluntary income

	Restricted Funds	Unrestricted Funds £	Total 2015 £	Total 2014 £
Membership subscriptions	-	14,217	14,217	12,939
General donations and grants received	-	4,674	4,674	5,928
Rainforest donation	0	-	-	490
Tax recoverable	-	2,641	2,641	2,718
	<u>0</u>	<u>21,532</u>	<u>21,532</u>	<u>22,075</u>

3. Charitable activities

	Legacy	Restricted Funds	Unrestricted Funds £	Total 2015 £	Total 2014 £
Postage	-	-	175	175	574
Printing	-	-	15,318	15,318	14,748
Events /room hire	562	-	3,148	3,710	6,480
Office costs	-	-	1,415	1,415	799
Sundry	-	-	125	125	125
Salaries	5,092	-	5,115	10,207	5,278
Travel costs	860	-	175	1,036	403
Rainforest donation	-	-	-	-	490
	<u>6,514</u>	<u>0</u>	<u>25,471</u>	<u>31,985</u>	<u>28,897</u>

Christian Ecology Link Ltd

**Notes to the Accounts
Year ended 31st December 2015**

4. Management and admin costs

	2015	2014
	£	£
Printing	1,384	100
Office costs	408	887
Travel to meetings	1,002	216
Postage	146	251
Insurance	0	134
Depreciation of assets	-	-
	<u>2,941</u>	<u>1,588</u>

5. Governance costs

	Unrestricted Funds	Total 2015	Total 2014
	£	£	£
Accounts and examination	642	642	636
	<u>642</u>	<u>642</u>	<u>636</u>

6. Staff & Trustees

The charity's activities are generally carried out by volunteers. During 2015 no trustees were paid for work done for the charity (2014: £ Nil)

No staff received salaries at a rate of more than £60,000 per annum.

Trustees expenses in 2015 were £1,189 paid to 5 trustees (£979 in 2014 paid to 6 trustees)

7. Tangible Fixed Assets

		Equipment & Fittings £
Cost	At 1st January, 2015	<u>1,741</u>
	At 31st December, 2015	<u>1,741</u>
Accumulated Depreciation	At 1st January, 2015	1,741
	Charge for the year	<u>-</u>
	At 31st December, 2015	<u>1,741</u>
Net book value	At 31st December, 2015	<u><u>-</u></u>
	At 1st January, 2015	<u><u>-</u></u>

8. Debtors

	Unrestricted 2015	Total 2015	Total 2014
	£	£	£
HM Revenue & Customs	1,562	1,562	2,716
Prepayments	-	-	-
	<u>1,562</u>	<u>1,562</u>	<u>2,716</u>

Christian Ecology Link Ltd

**Notes to the Accounts
Year ended 31st December 2015**

9. Bank and cash

	Unrestricted 2015 £	Total 2015 £	Total 2014 £
Ecology Building Society	15,002	15,002	14,853
Cooperative bank	28,096	28,096	37,288
	<u>43,098</u>	<u>43,098</u>	<u>52,141</u>

10. Creditors

	Unrestricted 2015 £	Total 2015 £	Total 2014 £
Accruals	4,068	4,068	3,994
Deferred income	4,713	4,713	4,893
Other creditors	788	788	578
	<u>9,569</u>	<u>9,569</u>	<u>9,465</u>

11. Restricted and designated funds

There are presently no restricted funds held in CEL Ltd. A designated fund has been set up to contain funds received from a large legacy in 2012. This is to enable easy identification of the purposes to which this gift is applied.

In 2015 £ 6,514 was applied from this fund to specific expenses. (2014: £605)