

Christian Ecology Link Ltd
Report of the Trustees

Green Christian is a registered trading name of Christian Ecology Link Ltd.

The Trustees submit their report and accounts for the year ended 31st December 2016

Governing Document

Memorandum and Articles of Association

Company Status

The Company is limited by guarantee and has no share capital. Each member undertakes to contribute up to £10 if, on winding up the company has a deficit. The company is a registered charity under the Charities Act 1960.

Charity number: 328744

Company number: 2445198

Registered Office Address: 76 Old Eign Hill, Hereford, HR1 1UA

Advisors

Bankers: The Cooperative Bank, P O Box 101, 1 Balloon Street, Manchester M60 4EP

Accountants: Stewardship, 1 Lambs Passage, London EC1Y 8AB

Principal Activities and Public Benefit Statement

The company works for the benefit of Christians, the general public and the created world by propagating among the churches and to the general population a better understanding of the integrity of creation and the proper role of humankind as stewards of that creation. It works to further this aim by educating people in churches and elsewhere on subjects relating to stewardship and the creation and encouraging practical actions for the benefit of the created world and of the humans and other creatures for whom it is home.

In planning the activities the Directors have had regard to the guidance issued by the Charity Commission on Public benefit.

Patrons

The following have served as patrons during the period under review –

Fr Sean McDonagh
Jonathon Porritt
Prof Sir Ghillean Prance
Dr Elaine Storkey
Rt Revd James Jones

Directors and Trustees

The following have served as Directors of the Company and Trustees of the Charity during the period under review

Paul Bodenham
Dr Tim Cooper
George Dow
Barbara Echlin
Tony Emerson
Peter Grimwood
Ruth Jarman
Deirdre Munro
Eleanor Orr
Poppy Pickard
Ashley Ralston
Deborah Tomkins
Chris Walton

New Trustees (Directors) are recruited by the existing Trustees and recommended to the Company AGM, where they are subsequently approved by a vote of the company members. They serve a three year term and can be reappointed when this expires. Trustees may appoint a new Trustee during the year who can serve until the next AGM.

Steering Committee

The Steering Committee is the executive body which manages the affairs of the company on behalf of the Trustees and for the benefit of members of the organisation.

The following members of the steering committee served throughout the period unless otherwise stated. –

Dr Judith Allinson
Paul Bodenham
Barbara Echlin
Tony Emerson
George Dow
Howard Gardner
Peter Grimwood
Eleanor Orr
Poppy Pickard
Ashley Ralston
Deborah Tomkins
Chris Walton

Trustees Review of the Year

Christian Ecology Link Ltd, (CEL) also known by its trading name of "Green Christian" seeks to encourage and resource churches and individual Christians to address environmental issues by providing regular mailings, producing resource materials and arranging events. When it is in line with our aims we seek to maximise the impact of our work by collaborating with other Christian bodies with environmental programmes. We are represented on the Environmental Issues Network of Churches Together in Britain & Ireland, and on the Board of Operation Noah.

During the year we held a Green Christian Way of Life Community workshop in London in January. In June we held a weekend retreat at Noddfa, Penmaenmawr, North Wales, led by Keith Hebden from the Urban Theology Unit on the theme: "Celebrating body and soul – How our bodies can save the world". We had a stall at Greenbelt in August run by one of our members with other members volunteering help.

We continue to produce a wide range of educational materials in print and on the website, including two issues of our magazine *Green Christian* and one issue of our annual *Storm of Hope* pamphlet.

'Joy in Enough' is CEL / Green Christian's campaign to promote an alternative way of thinking about the economy. During 2016 we gathered a group of experts together to help develop this campaign. In September we held a Joy in Enough workshop in Birmingham to work on a declaration and to develop a learning guide for church groups to use.

The work of CEL/ Green Christian is mainly carried out by volunteers, members of the steering committee and others from their own homes other than a few hours of paid administrative work each week. Green Christian membership numbers are steady at around 900, including 44 churches, plus 10 magazine subscribers. Our members pay membership subscriptions and donations. 92 new members joined including 56 ministers in training who took up our offer of a two year free digital membership.

Financial Review

The balance of unrestricted cash and cash equivalents at the end of 2016 was £45,887 (2015: £43,098). This includes £4,854 in amounts taken for Life membership of CEL and held in a reserve to provide income in future years, and a designated fund representing the unspent balance from a legacy of £19,513 received in 2012 from a member of CEL. The trustees applied £1,360 from this fund in 2016 to conclude our Xistence initiative to develop strategies for engaging with a younger generation of potential supporters. £11,034 remains of this legacy.

It is a policy of the Trustees to keep a minimum of £6,000 in cash and cash equivalents in a general reserve to meet current commitments in furtherance of the aims of the charity, such as publications to which subscribers are entitled and the payment of conference expenses in the event of such a conference being under subscribed. In order to facilitate the employment of paid staff to meet growth objectives a further sum of £6,000 is identified to meet employment liabilities.

The majority of income is received as subscriptions and donations from members and other sympathetic individuals. The single largest area of expenditure is the production of a magazine twice yearly which is distributed free to members, occasionally sold at events and frequently distributed free of charge as a means of furthering the aims of the charity.

Risk Statement

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. They believe that appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Responsibilities of Directors (also known as Trustees)

Company Law requires the Trustees 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 or loss of the company for that period. In preparing these accounts the Directors are required to –

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the company will continue in 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 enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the above report, the Directors have taken advantage of special exemptions available to small companies.

By order of the Board

Barbara Echlin – Director
76 Old Eign Hill, Tupsley, Hereford HR1 1UA.

Approved by the Board - 20 September 2017

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

I have examined the accounts for the year ended 31 December 2016 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 and to report in accordance with the regulations made under section 145 of that Act. It is my responsibility to examine the accounts, without performing an audit, and to report to the trustees

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

25 September 2017

Christian Ecology Link Limited

**Financial Statements for the Year Ended 31st December 2016
Statement of Financial Activities**

Summary Income and Expenditure Account

	Notes	Restricted Funds £ 2016	Designated Funds £ 2016	Unrestricted Funds £ 2016	Total £ 2016	Restricted Funds £ 2015	Designated Funds £ 2015	Unrestricted Funds £ 2015	Total £ 2015
INCOME AND ENDOWMENTS FROM									
Subscriptions and donations	2	500	-	31,769	32,269	-	-	21,532	21,532
Legacy		-	-	-	-	-	-	200	200
Investments		-	-	170	170	-	-	185	185
		500	-	31,939	32,439	-	-	21,917	21,917
<i>Incoming resources from charitable activities</i>									
Charitable activities		-	-	4,510	4,510	-	-	2,985	2,985
Other trading activities		-	-	312	312	-	-	781	780
Total Income		500	-	36,761	37,261	-	-	25,682	25,682
EXPENDITURE ON									
Charitable activities	3	-	1,360	30,753	32,113	-	6,514	29,054	35,568
Raising funds		-	-	36	36	-	-	415	415
Total Expenditure		-	1,360	30,789	32,149	-	6,514	29,469	35,983
Net Movement in Funds		500	(1,360)	5,972	5,112	-	(6,514)	(3,787)	(10,301)
Reconciliation of Funds									
Total funds brought forward at 1 January 2016		-	12,394	22,697	35,091	-	18,908	26,484	45,392
Total funds carried forward at 31 December 2016		500	11,034	28,669	40,203	-	12,394	22,697	35,091

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

Christian Ecology Link Limited

Balance sheet as at 31st December 2016

	Notes	Restricted £ 2016	Unrestricted £ 2016	Total £ 2016	Total £ 2015
Fixed assets					
Tangible assets	5	-	-	-	-
Current assets					
Debtors	6	-	2,673	2,673	1,562
Bank and cash	7	500	45,887	46,387	43,098
		500	48,561	49,061	44,661
Current Liabilities					
Liabilities falling due within one year	8	-	8,858	8,858	9,570
Net current assets		500	39,703	40,203	35,091
Net assets		500	39,703	40,203	35,091
Fund balances					
Restricted		500			
Unrestricted			28,669	28,669	22,697
Designated: Legacy	9		11,034	11,034	12,394
		500	39,703	40,203	35,091

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

For the year ended 31st December 2016 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

20 September 2017 by:

Eleanor Orr
Director

Company number: 2445198

Charity number: 328744

Christian Ecology Link Limited

Notes to the Accounts

Year ended 31st December 2016

1. Accounting Policies

The financial statements have been prepared under the historical cost convention, in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

The following are the accounting policies which have been applied in dealing with material items:

a) Donated and grant income:

Donated income and grants receivable are 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.

The charity has relied significantly on volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services within the accounts.

b) Other income and expenditure:

Subscription income is taken into account when received, and investment income when receivable. Expenditure, including irrecoverable VAT, is recognised 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.

d) Fixed assets and depreciation:

Equipment acquired for use by the charity is capitalised and depreciated over its estimated useful life, unless it costs less than £150 when it is written off on purchase. Depreciation is provided on equipment at 25% of cost.

e) Cashflow statement

The company has taken advantage of the exemption provided by the FRS102 SORP and has not prepared a Cash Flow Statement for the year.

f) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

2. Voluntary income

	Restricted Funds	Unrestricted Funds	Total 2016	Total 2015
		£	£	£
Membership subscriptions	-	14,531	14,531	14,217
General donations and grants received	-	14,770	14,770	4,674
Teilhard donation	500	-	500	-
Tax recoverable	-	2,468	2,468	2,641
	<u>500</u>	<u>31,769</u>	<u>32,269</u>	<u>21,532</u>

Christian Ecology Link Limited

Notes to the Accounts

Year ended 31st December 2016

3. Charitable activities	Legacy	Restricted	Unrestricted	Total	Total
		Funds	Funds	2016	2015
a. Direct Charitable costs	£	£	£	£	£
Postage	-	-	53	53	175
Printing	-	-	14,605	14,605	15,318
Events /room hire	-	-	6,053	6,053	3,710
Office costs	-	-	424	424	1,415
Sundry	-	-	19	19	125
Salaries	960	-	5,859	6,819	10,206
Travel costs	400	-	-	400	1,036
	<u>1,360</u>	<u>-</u>	<u>27,013</u>	<u>28,373</u>	<u>31,985</u>
	£	£	£	£	£
b. Support and Administration					
Printing	-	-	1,175	1,175	1,385
Office costs	-	-	1,400	1,400	408
Travel to meetings	-	-	261	261	1,002
Postage	-	-	112	112	146
Insurance	-	-	167	167	-
Depreciation of assets	-	-	-	-	-
Governance costs	-	-	625	625	642
	<u>-</u>	<u>-</u>	<u>3,740</u>	<u>3,740</u>	<u>3,583</u>
	£	£	£	£	£
Combined charitable activity cost	<u>1,360</u>	<u>-</u>	<u>30,753</u>	<u>32,113</u>	<u>35,568</u>

4. Staff & Trustees

	2016	2015
	£	£
Gross wages and salaries	6,819	10,206
Employers National Insurance costs	-	-
Pension costs	-	-
Total staff costs	<u>6,819</u>	<u>10,206</u>

The charity's activities are generally carried out by volunteers. Up to four part time staff are employed for a few hours each per week to cover necessary activities. During 2016 no trustees were paid for work done for the charity (2015: £ Nil)

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

The total amount of donations funded by Trustees (and connected parties) was £574 (2015: £796)

Trustees expenses in 2016 were £663 (£1,189 in 2015)

Fees payable to Stewardship, other than for the independent examination, totalled £nil (2015: £nil).

Christian Ecology Link Limited

Notes to the Accounts

Year ended 31st December 2016

5. Tangible Fixed Assets

		Equipment & Fittings £
Cost	At 1st January, 2016	1,741
	At 31st December, 2016	<u>1,741</u>
Accumulated Depreciation	At 1st January, 2016	1,741
	Charge for the year	-
	At 31st December, 2016	<u>1,741</u>
Net book value	At 31st December, 2016	<u>-</u>
	At 1st January, 2016	<u>-</u>

6. Debtors

	Unrestricted 2016 £	Total 2016 £	Total 2015 £
Tax recoverable	1,443	1,443	1,562
Prepayments	1,230	1,230	-
	<u>2,673</u>	<u>2,673</u>	<u>1,562</u>

7. Cash at Bank and in Hand

	Restricted 2016 £	Unrestricted 2016 £	Total 2016 £	Total 2015 £
Operating accounts: Cooperative bank	500	30,735	31,235	28,096
Deposit: Ecology Building Society	-	15,152	15,152	15,002
	<u>500</u>	<u>45,887</u>	<u>46,387</u>	<u>43,098</u>

8. Creditors: liabilities falling due within one year

	Unrestricted 2016 £	Total 2016 £	Total 2015 £
Accruals	3,908	3,908	4,068
Deferred income	4,854	4,854	4,713
Other creditors	96	96	788
	<u>8,858</u>	<u>8,858</u>	<u>9,569</u>

The balance on deferred income represents a proportion of amounts received for Life membership of Green Christian. These receipts are taken to income over 15 years after receipt.

	2016 £	2015 £
Movement in deferred income account		
Balance at the start of the reporting period	4,713	4,893
Amounts added in current period	719	350
Amounts released to income in current period	(578)	(530)
Balance at the end of the reporting period	<u>4,854</u>	<u>4,713</u>

9. Restricted and designated funds

In 2016 the Charity received a restricted donation of £500 towards the costs of a retreat held in June 2017. At the end of the year this donation had not been spent and is held within the cash balance as a restricted reserve. 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 2016 £1,360 was applied from this fund to specific expenses. (2015: £6,514)