

Christian Ecology Link Limited
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 2017

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

Independent Examiner:

Jacob Farley ACA, 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 Ghillelan 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 (resigned 30/6/2018)
Peter Grimwood
Ruth Jarman (resigned 26/8/2017)
Deirdre Munro (resigned 23/9/2017)
Eleanor Orr
Margaret Pickard
Ashley Ralston
Deborah Tomkins
Chris Walton (resigned 5/1/2018)

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 expired. 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
Margaret Pickard
Ashley Ralston
Deborah Tomkins
Chris Walton

Trustees Review of the Year

Christian Ecology Link Limited, known as "CEL" or 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 with 41 people present and an inspiring talk from Martin Poulsom from Heythrop College, London. In June we held a weekend retreat at Ringsfield EcoActivity Centre in Suffolk, led by Paul Maiteny from the British Teilhard Association on the theme of "Learning to live in Earth as our Common Home: Teilhard de Chardin and ecological living as spiritual life.". We had a stall at Greenbelt in August run by one of our members with other members volunteering help. We held our Annual Members' Meeting in Sheffield in November on the same day as our "Joy in Enough Big Workshop". One of our Trustees attended the Lausanne World Evangelical Alliance European Conference on Creation Care in France.

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 build a one-planet economy. During 2017 continued to develop this campaign including work on a learning guide for church groups to use in the form of café conversations. In September we held a Joy in Enough "Big Workshop" in Sheffield to share ideas and to trial one of the learning guide modules.

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. At the end of 2017 the steering committee was disbanded and its functions were assumed by the Trustees. In 2017, thanks to a grant from the Passionists, we employed two people to forward the work of Joy in Enough. Green Christian membership numbers are steady at around 920, including 33 churches, plus 12 magazine subscribers. Our members pay membership subscriptions and donations. 45 new members joined including 13 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 2017 was £44,797 (2016: £45,887). This includes £4,603 in amounts taken for Life membership of CEL and held in a reserve to provide income for future years, and a designated fund representing the unspent balance from a legacy of £19,513 received in 2012 from a member of CEL. In 2017 £1525 was applied from this fund to enable trustees to spend a residential weekend considering future strategy for the charity. £9,509 remains of this legacy. Unrestricted net assets at the end of 2017 were £37,031 (2016: £39,703).

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. As reserves continue to be above this level, the small annual deficits in accounts are monitored but not considered to be a cause for concern.

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.

This report was approved by the Directors on 12 September 2018 and signed on their behalf by

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

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2017 on pages 5 to 9 following which have been prepared on the basis of the accounting policies set out on page 7.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 under part 16 of the 2006 Act and are eligible for independent examination, I report in 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 Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act, 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Jacob Farley ACA

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

25 September 2018

Christian Ecology Link Limited

Financial Statements for the Year Ended 31st December 2017

Statement of Financial Activities

Summary Income and Expenditure Account

| | Notes | Restricted Funds £ 2017 | Designated Funds £ 2017 | Unrestricted Funds £ 2017 | Total £ 2017 | Restricted Funds £ 2016 | Designated Funds £ 2016 | Unrestricted Funds £ 2016 | Total £ 2016 |
|--|-------|----------------------------------|----------------------------------|------------------------------------|--------------------|----------------------------------|----------------------------------|------------------------------------|--------------------|
| INCOME AND ENDOWMENTS FROM | | | | | | | | | |
| Subscriptions and donations | 2 | - | - | 30,636 | 30,636 | 500 | - | 31,769 | 32,269 |
| Legacy | | - | - | - | - | - | - | - | - |
| Investments | | - | - | 162 | 162 | - | - | 170 | 170 |
| | | - | - | 30,798 | 30,798 | 500 | - | 31,939 | 32,439 |
| <i>Incoming resources from charitable activities</i> | | | | | | | | | |
| Charitable activities | | - | - | 5,699 | 5,699 | - | - | 4,510 | 4,510 |
| Other trading activities | | - | - | 250 | 250 | - | - | 312 | 312 |
| | | - | - | 36,747 | 36,747 | 500 | - | 36,761 | 37,261 |
| Total Income | | | | | | | | | |
| EXPENDITURE ON | | | | | | | | | |
| Charitable activities | 3 | 500 | 1,525 | 37,894 | 39,919 | - | 1,360 | 30,753 | 32,113 |
| Raising funds | | - | - | - | - | - | - | 36 | 36 |
| | | 500 | 1,525 | 37,894 | 39,919 | - | 1,360 | 30,789 | 32,149 |
| Total Expenditure | | | | | | | | | |
| Net Movement in Funds | | | | | | | | | |
| | | (500) | (1,525) | (1,147) | (3,172) | 500 | (1,360) | 5,972 | 5,112 |
| Reconciliation of Funds | | | | | | | | | |
| Total funds brought forward at 1 January 2017 | | 500 | 11,034 | 28,669 | 40,203 | - | 12,394 | 22,697 | 35,091 |
| Total funds carried forward at 31 December 2017 | | 0 | 9,509 | 27,522 | 37,031 | 500 | 11,034 | 28,669 | 40,203 |

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

Christian Ecology Link Limited

Balance sheet as at 31st December 2017

| | Notes | Restricted £ 2017 | Unrestricted £ 2017 | Total £ 2017 | Total £ 2016 |
|---|----------|-------------------------|---------------------------|--------------------|--------------------|
| Fixed assets | | | | | |
| Tangible assets | 5 | - | - | - | - |
| Current assets | | | | | |
| Debtors | 6 | - | 1,935 | 1,935 | 2,673 |
| Bank and cash | 7 | - | 44,797 | 44,797 | 46,387 |
| | | - | 46,732 | 46,732 | 49,061 |
| Current Liabilities | | | | | |
| Liabilities falling due within one year | 8 | - | 9,701 | 9,701 | 8,858 |
| Net current assets | | - | 37,031 | 37,031 | 40,203 |
| Net assets | | - | 37,031 | 37,031 | 40,203 |
| Fund balances | | | | | |
| Restricted | | - | | | 500 |
| Unrestricted | | | 27,522 | 27,522 | 28,669 |
| Designated: Legacy | 9 | | 9,509 | 9,509 | 11,034 |
| | | - | 37,031 | 37,031 | 40,203 |

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

For the year ended 31st December 2017 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 12 September 2018 by:

Eleanor Orr
Director

Company number: 2445198

Charity number: 328744

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

Christian Ecology Link Limited

Notes to the Accounts

Year ended 31st December 2017

1. Accounting Policies

The accounts have been prepared under the historic 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 (FRS 102) issued on 16 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the directors have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

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.

Christian Ecology Link Limited
Notes to the Accounts
Year ended 31st December 2017

2. Voluntary income

| | Restricted Funds | Unrestricted Funds | Total 2017 | Total 2016 |
|---------------------------------------|---------------------|-----------------------|---------------|---------------|
| | | £ | £ | £ |
| Membership subscriptions | - | 13,607 | 13,607 | 14,531 |
| General donations and grants received | - | 14,478 | 14,478 | 14,770 |
| Teilhard donation | - | - | - | 500 |
| Tax recoverable | - | 2,551 | 2,551 | 2,468 |
| | - | 30,636 | 30,636 | 32,269 |

3. Charitable activities

| | Legacy | Restricted Funds | Unrestricted Funds | Total 2017 | Total 2016 |
|-----------------------------------|--------|---------------------|-----------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| a. Direct Charitable costs | | | | | |
| Postage | - | - | 190 | 190 | 53 |
| Printing | - | - | 15,199 | 15,199 | 14,605 |
| Events /room hire | 1,525 | 500 | 7,284 | 9,309 | 6,053 |
| Office costs | - | - | 809 | 809 | 424 |
| Sundry | - | - | 38 | 38 | 19 |
| Salaries | - | - | 10,036 | 10,036 | 6,819 |
| Travel costs | - | - | 1,089 | 1,089 | 400 |
| | 1,525 | 500 | 34,645 | 36,670 | 28,373 |

b. Support and Administration

| | £ | £ | £ | £ | £ |
|------------------------|---|---|-------|-------|-------|
| Printing | - | - | 1,014 | 1,014 | 1,175 |
| Office costs | - | - | 688 | 688 | 1,400 |
| Travel to meetings | - | - | 452 | 452 | 261 |
| Postage | - | - | 140 | 140 | 112 |
| Insurance | - | - | 195 | 195 | 167 |
| Depreciation of assets | - | - | - | - | - |
| Governance costs | - | - | 760 | 760 | 625 |
| | - | - | 3,249 | 3,249 | 3,740 |

Combined charitable activity cost

| | | | | | |
|--|-------|-----|--------|--------|--------|
| | 1,525 | 500 | 37,894 | 39,919 | 32,113 |
|--|-------|-----|--------|--------|--------|

4. Staff & Trustees

| | 2017 | 2016 |
|------------------------------------|--------|-------|
| | £ | £ |
| Gross wages and salaries | 10,036 | 6,819 |
| Employers National Insurance costs | - | - |
| Pension costs | - | - |
| Total staff costs | 10,036 | 6,819 |

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 2017 no trustees were paid for work done for the charity (2016: £ 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 £1,005 (2016: £574)

Trustees expenses in 2017 were £1,077 (£663 in 2016)

Fees payable to Stewardship, other than for the independent examination, totalled £nil (2016: £nil).

Christian Ecology Link Limited

Notes to the Accounts Year ended 31st December 2017

5. Tangible Fixed Assets

| | | Equipment & Fittings £ |
|--------------------------|------------------------|------------------------------|
| Cost | At 1st January, 2017 | 1,741 |
| | At 31st December, 2017 | 1,741 |
| Accumulated Depreciation | At 1st January, 2017 | 1,741 |
| | Charge for the year | - |
| | At 31st December, 2017 | 1,741 |
| Net book value | At 31st December, 2017 | - |
| | At 1st January, 2017 | - |

6. Debtors

| | Unrestricted 2017 £ | Total 2017 £ | Total 2016 £ |
|-----------------|---------------------------|--------------------|--------------------|
| Tax recoverable | 1,479 | 1,479 | 1,443 |
| Prepayments | 456 | 456 | 1,230 |
| | <u>1,935</u> | <u>1,935</u> | <u>2,673</u> |

7. Cash at Bank and in Hand

| | Restricted 2017 £ | Unrestricted 2017 £ | Total 2017 £ | Total 2016 £ |
|--------------------------------------|-------------------------|---------------------------|--------------------|--------------------|
| Operating accounts: Cooperative bank | - | 29,493 | 29,493 | 31,235 |
| Deposit: Ecology Building Society | - | 15,304 | 15,304 | 15,152 |
| | <u>-</u> | <u>44,797</u> | <u>44,797</u> | <u>46,387</u> |

8. Creditors: liabilities falling due within one year

| | Unrestricted 2017 £ | Total 2017 £ | Total 2016 £ |
|-----------------|---------------------------|--------------------|--------------------|
| Accruals | 4,364 | 4,364 | 3,908 |
| Deferred income | 4,603 | 4,603 | 4,854 |
| Other creditors | 734 | 734 | 96 |
| | <u>9,701</u> | <u>9,701</u> | <u>8,858</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.

| Movement in deferred income account | 2017 £ | 2016 £ |
|--|--------------|--------------|
| Balance at the start of the reporting period | 4,854 | 4,713 |
| Amounts added in current period | 350 | 719 |
| Amounts released to income in current period | (601) | (578) |
| Balance at the end of the reporting period | <u>4,603</u> | <u>4,854</u> |

9. Restricted and designated funds

In 2016 the Charity received a restricted donation of £500. This was used towards the costs of a retreat held in June 2017. 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 2017 £1,525 was applied from this fund to specific expenses. (2016: £1,360)