

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

I have examined the accounts for the year ended 31 December 2014 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

8th September 2015

Christian Ecology Link Ltd

Financial Statements for the Year Ended 31st December 2014
Statement of Financial Activities

	Notes	Restricted Funds	Designated Funds £	Unrestricted Funds £	Total £	Total £
		2014	2014	2014	2014	2013
INCOMING RESOURCES						
<i>Incoming resources from generated funds</i>						
Voluntary income	2	490	-	21,585	22,075	17,559
Investment income		-	-	197	197	192
Legacy		-	-	0	0	-
		490	-	21,782	22,272	17,751
<i>Incoming resources from charitable activities</i>						
Conferences, meetings		-	-	5,710	5,710	852
Publications, T shirts		-	-	441	441	170
Total Incoming Resources		490	-	27,933	28,423	18,773
RESOURCES EXPENDED						
Costs of generating voluntary income						
Charitable activities	3	490	605	27,802	28,897	22,459
Management and Admin	4	-	-	1,588	1,588	1,896
Governance costs	5	-	-	636	636	618
Total Resources Expended		490	605	30,026	31,121	24,973
Net Movement in Funds		0	-605	-2,093	-2,698	-6,200
Fund balances at 1st Jan 2014		0	19,513	28,577	48,090	54,290
Fund Balances at 31st Dec 2014		0	18,908	26,484	45,392	48,090

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

Christian Ecology Link Ltd

**Balance sheet
as at 31st December 2014**

	Notes	Unrestricted £ 2014	Total £ 2014	Total £ 2013
Fixed assets	7	-	-	-
Current assets				
Debtors	8	2,716	2,716	1,002
Bank and cash	9	52,141	52,141	55,711
		<hr/>	<hr/>	<hr/>
		54,858	54,858	56,714
Creditors - within one year	10	-9,465	-9,465	-8,624
		<hr/>	<hr/>	<hr/>
Net current assets		45,392	45,392	48,090
		<hr/>	<hr/>	<hr/>
Net assets		45,392	45,392	48,090
		<hr/>	<hr/>	<hr/>
Funds				
Unrestricted		26,484	26,484	28,577
Designated: Legacy	11	18,908	18,908	19,513
		<hr/>	<hr/>	<hr/>
		45,392	45,392	48,090

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

For the year ended 31st December 2014 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 31st August 2015 by:

Eleanor Orr
Director

Company number: 2445198

Charity number: 328744

Christian Ecology Link Ltd

Notes to the Accounts

Year ended 31st December 2014

1. Accounting Policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards, Accounting and reporting by Charities: SORP (March 2005) 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 2014 £	Total 2013 £
Membership subscriptions	-	12,939	12,939	10,956
General donations and grants received	-	5,928	5,928	4,553
Rainforest donation	490	-	490	-
Tax recoverable	-	2,718	2,718	2,050
	<u>490</u>	<u>21,585</u>	<u>22,075</u>	<u>17,559</u>

3. Charitable activities

	Legacy	Restricted Funds	Unrestricted Funds £	Total 2014 £	Total 2013 £
Postage	-	-	574	574	191
Printing	-	-	14,748	14,748	15,071
Events /room hire	405	-	6,075	6,480	1,128
Office costs	-	-	799	799	1,022
Sundry	-	-	125	125	125
Salaries	200	-	5,078	5,278	4,883
Travel costs	-	-	403	403	39
Rainforest donation	-	490	-	490	-
	<u>605</u>	<u>490</u>	<u>27,802</u>	<u>28,897</u>	<u>22,459</u>

Christian Ecology Link Ltd

**Notes to the Accounts
Year ended 31st December 2014**

4. Management and admin costs

	2014	2013
	£	£
Printing	100	618
Office costs	887	240
Travel to meetings	216	706
Postage	251	198
Insurance	134	134
Depreciation of assets	-	-
	<u>1,588</u>	<u>1,896</u>

5. Governance costs

	Unrestricted Funds	Total 2014	Total 2013
	£	£	£
Accounts and examination	636	636	618
	<u>636</u>	<u>636</u>	<u>618</u>

6. Staff & Trustees

The charity's activities are generally carried out by volunteers. During 2014 no trustees were paid for work done for the done for CEL.

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

Trustees expenses in 2014 were £979 (£676 in 2013)

7. Tangible Fixed Assets

		Equipment & Fittings £
Cost	At 1st January, 2014	1,741
	At 31st December, 2014	<u>1,741</u>
Accumulated Depreciation	At 1st January, 2014	1,741
	Charge for the year	-
	At 31st December, 2014	<u>1,741</u>
Net book value	At 31st December, 2014	<u>-</u>
	At 1st January, 2014	<u>-</u>

8. Debtors

	Unrestricted 2014	Total 2014	Total 2013
	£	£	£
HM Revenue & Customs	2,716	2,716	945
Prepayments	-	-	57
	<u>2,716</u>	<u>2,716</u>	<u>1,002</u>

Christian Ecology Link Ltd

**Notes to the Accounts
Year ended 31st December 2014**

9. Bank and cash

	Unrestricted 2014 £	Total 2014 £	Total 2013 £
Ecology Building Society	14,853	14,853	14,706
Cooperative bank	37,288	37,288	41,005
	<u>52,141</u>	<u>52,141</u>	<u>55,711</u>

10. Creditors

	Unrestricted 2014 £	Total 2014 £	Total 2013 £
Accruals	3,994	3,994	2,903
Deferred income	4,893	4,893	4,930
Other creditors	578	578	791
	<u>9,465</u>	<u>9,465</u>	<u>8,624</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 2014 £ 605 was applied from this fund to specific expenses.