

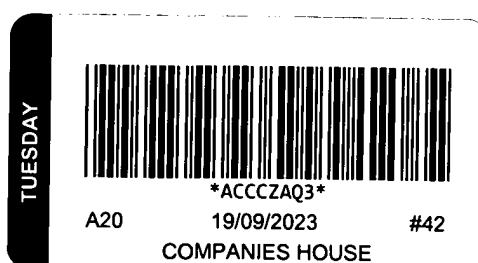


Ordinary Christians,
extraordinary times

Christian Ecology Link Limited

Report and Accounts

Year ended 31 December 2022



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 2022.

Governing Document: Memorandum and Articles of Association

Company Status: The Company is limited by guarantee and has no share capital. Each company 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: 35 Kitto Road, London SE14 5TW

Advisors:

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

Independent Examiner: Archie McDowall BA CA, 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 Ghilleen Prance, Dr Elaine Storkey, Rt Revd James Jones.

During the year Dr Shilpita Matthews agreed to serve as a Green Christian patron.

Directors and Trustees

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

Paul Bodenham

Barbara Echlin

John Payne

Andii Bowsher

Isobel Murdoch

Ashley Ralston

Prof. Tim Cooper

Andrew Norman

Julia Robinson

George Dow

Eleanor Orr

Deborah Tomkins

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. During 2022 Trustees tightened up on expenditure by introducing annual budgets for each of the main areas of CEL's work. A group of Trustees meets several times a year to plan future strategy.

Trustees' Review of the Year:

2022 marked Green Christian's 40th anniversary and this was the focus of the Autumn issue of *Green Christian* magazine, in which three patrons shared reflections "looking back, looking forwards".

Green Christian continued to return to in-person working in 2022, with On The Road Together events held in Saltburn in July; in Dronfield and York in September and in Earley (Reading) and Edinburgh in October. Green Christian's sustainable economics project Joy In Enough was the focus of the Building Back Greener conference held in Birmingham, also in October. In January Green Christian held a Way Of Life Community day gathering, in August we held a stall at the Greenbelt festival, and in October we ran a stand at the 3-day Christian Resources Exhibition in Sandown Park, Esher. We also provided volunteers and materials for stalls at other events around the country.

Green Christian also continued to hold Zoom workshops and meetings throughout the year on Wednesday Evenings, such as a series of monthly Joy In Enough themed talks. These were with invited speakers on specialist topics relevant to the economy and the recordings have been put on our YouTube channel.

Our monthly Prayer guide with a prayer/ meditation for each day was available online and sent out monthly, or daily, to those who subscribe.

Two issues of *Green Christian Magazine* were published, in March and September, as well as the annual *Storm of Hope* pamphlet in January. Green Christian remained active on Facebook, Twitter and Instagram. We re-designed four of our leaflets and produced a new set of posters.

Green Christian's work continued to be overseen by seven Groups. Each Group comprises two trustees and additional volunteers.

Formation provides the theological framework at the heart of which is the Way of Life Community marked by four spiritual disciplines of Prayer, Living Gently, Public Witness and Encouragement.

Engagement & Inclusion (formerly Participation) gets our members involved and active, sharing in Green Christian's mission centrally or locally.

Media and Online Media engages with 4,287 Twitter / X followers, 2,100 members of the Facebook group, and a new Instagram channel with 472 followers. The Green Christian website had 99,248 visits. We sent out 30 issues of our e-news to 1,749 members and supporters. Our members' email discussion group CELink has 275 subscribers.

Administration: We employ a few people part-time: two administrators, one for general Green Christian work and another for Joy in Enough and Borrowed Time, plus a third for membership work. We have two part-time paid web editors for the Green Christian and Joy in Enough websites. For 2022 we also paid a part-time fund raiser.

Borrowed Time, our eco-grief initiative, launched its own website. We ran several sessions of Deep Waters, an eight session guided reflection and discussion exploring climate grief and eco-anxiety.

Another focus of this initiative was piloting a Cloud and Fire programme aimed particularly at those active in pastoral care and church leadership.

Our Joy in Enough project is a challenge to Christians to build a just economy within the ecological limits of the Earth.

Membership figures grew slightly. In August 2022 total membership was 1085 comprising:

752 individuals - up 16

178 joint members i.e. 89 couples - up 8

4 magazine subscribers

23 organisations

26 churches

65 ministers in training

37 complimentary

Aims for 2023 include:

- *planning a Retreat at the Bradwell Othona Community in October 2024.

- *continuing strategic planning for the next three to five years. This includes reviewing our long standing LOAF campaign for food which is Locally produced, Organically grown, Animal friendly and Fairly traded.

- *running more On The Road Together events and an in-person Annual Members' Meeting

- *exploring how to diversify Green Christian's membership further

- *launching Cloud and Fire to churches

- *involving more of our members in running a series of workshops

Financial Review:

CEL continued to be in a strong financial position at the end of 2022. Subscription income continues to increase year on year, and an appeal in Lent 2022 brought in an additional £2,752. 2022 saw a slight increase in costs as the return to in person working continued, but the charity still finished the year with a healthy surplus of £8,584 overall (2021: £10,926).

The balance of unrestricted cash and cash equivalents at the end of 2022 was £90,776 (2021: £81,587). This includes £3,751 in amounts taken for Life membership of CEL and held in a reserve to provide income for future years, and a designated fund of £9,509 representing the unspent balance of a legacy of £19,513 received in 2012. This fund is kept for use on specific projects otherwise unfunded and none was spent in 2022 or 2021. Unrestricted assets at the end of 2022 were £81,716 (2021: £71,836).

In addition there are restricted funds of £372 held at the end of 2022 for the Joy in Enough Project (2021: £1,667)

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 we are able to expand our activities

The majority of income is received as subscriptions and donations from members and other sympathetic individuals and organisations. 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 8 September 2023 and signed on their behalf by

Barbara Echlin

Barbara Echlin – Director

35 Killo Road, London SE14 5TW

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CHRISTIAN ECOLOGY LINK LTD
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022 on pages 6 to 13 following, which have been prepared on the basis of the accounting policies set out on page 8.

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 2011 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.

Archie McDowall

Archie McDowall BA CA

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 15 September 2023

CHRISTIAN ECOLOGY LINK LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|------------------------------------|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM: | | | | | |
| Donations and legacies | 3 | 55,109 | 69 | 55,178 | 53,368 |
| Charitable activities | 4 | 2,039 | - | 2,039 | 3,200 |
| Other trading activities | 5 | 975 | - | 975 | 454 |
| Investments | 6 | 257 | - | 257 | 169 |
| Total income and endowments | | 58,378 | 69 | 58,449 | 57,191 |
| EXPENDITURE ON: | | | | | |
| Charitable activities | 7 | 48,499 | 1,365 | 49,864 | 46,266 |
| Total expenditure | | 48,499 | 1,365 | 49,864 | 46,266 |
| Net income/(expenditure) | | 9,879 | (1,295) | 8,584 | 10,926 |
| Transfers between funds | 14 | - | - | - | - |
| | | 9,879 | (1,295) | 8,584 | 10,926 |
| Net movement in funds | | 9,879 | (1,295) | 8,584 | 10,926 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 71,836 | 1,667 | 73,503 | 62,577 |
| Total funds carried forward | 14 | 81,715 | 372 | 82,087 | 73,502 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 8 - 13 form part of these accounts.

CHRISTIAN ECOLOGY LINK
BALANCE SHEET
AS AT 31 DECEMBER 2022

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|--|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 2,431 | - | 2,431 | 1,567 |
| Cash at bank and in hand | 10 | 90,776 | 477 | 91,253 | 83,254 |
| | | 93,207 | 477 | 93,684 | 84,821 |
| CREDITORS: Amounts falling due within one year | 11 | (8,520) | (105) | (8,625) | (7,940) |
| Net current assets / (liabilities) | | <u>84,687</u> | <u>372</u> | <u>85,059</u> | <u>76,881</u> |
| Total assets less current liabilities | | <u>84,687</u> | <u>372</u> | <u>85,059</u> | <u>76,881</u> |
| CREDITORS: Amounts falling due after more than one year | 12 | (2,971) | - | (2,971) | (3,378) |
| TOTAL NET ASSETS | | <u>81,716</u> | <u>372</u> | <u>82,087</u> | <u>73,503</u> |
| FUND BALANCES | | | | | |
| | 14 | | | | |
| Unrestricted Funds | | | | | |
| General funds | | 72,207 | - | 72,207 | 62,327 |
| Designated funds | | 9,509 | - | 9,509 | 9,509 |
| | | <u>81,716</u> | <u>-</u> | <u>81,716</u> | <u>71,836</u> |
| Restricted Funds | | <u>-</u> | <u>372</u> | <u>372</u> | <u>1,667</u> |
| | | <u>81,716</u> | <u>372</u> | <u>82,087</u> | <u>73,503</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:



Eleanor Orr

Date

Company number: 2445198

Charity number: 328744

The notes on page 8 - 13 form part of these accounts.

CHRISTIAN ECOLOGY LINK LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared 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) (the Charities SORP)", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from events.

Subscription income is taken into account when received, and investment income when receivable

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

f) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

CHRISTIAN ECOLOGY LINK LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

9) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Donations and legacies

| | 2022 | 2021 |
|----------------------------|---------------|---------------|
| | £ | £ |
| Membership subscriptions | 21,076 | 18,375 |
| General Donations | 15,832 | 12,083 |
| Donations at roadshows | 511 | 331 |
| Grants and major donations | 13,100 | 13,100 |
| Legacies receivable | - | 5,000 |
| Income tax recoverable | 4,659 | 4,480 |
| | <u>55,178</u> | <u>53,368</u> |

4 Income from charitable activities

| | 2022 | 2021 |
|--------|--------------|--------------|
| | £ | £ |
| Events | 2,039 | 3,200 |
| | <u>2,039</u> | <u>3,200</u> |

5 Income from other trading activities

| | 2022 | 2021 |
|--------------|------------|------------|
| | £ | £ |
| Publications | 975 | 454 |
| | <u>975</u> | <u>454</u> |

6 Investment Income

| | 2022 | 2021 |
|---------------|------------|------------|
| | £ | £ |
| Bank interest | 257 | 169 |
| | <u>257</u> | <u>169</u> |

7 Charitable expenditure

| | 2022 | 2021 |
|---|---------------|---------------|
| | £ | £ |
| a Costs incurred directly on specific activities | | |
| Postage | 1,697 | 404 |
| Printing | 20,351 | 14,183 |
| Events / room hire | 4,461 | 3,860 |
| Office costs | 1,130 | 307 |
| Salaries | 17,015 | 15,364 |
| Project resources Borrowed Time & PLENTY! | 2,184 | 8,310 |
| Travel costs | 615 | 649 |
| Miscellaneous costs | 120 | 120 |
| | <u>47,572</u> | <u>43,196</u> |
| Grants payable (note 8c) | - | 1,000 |
| | <u>47,572</u> | <u>44,196</u> |
| b Costs incurred on support & administration | | |
| Governance costs | | |
| Independent examiner's fee | 870 | 890 |
| Other | - | - |
| | <u>870</u> | <u>890</u> |
| Printing | 434 | 472 |
| Office Costs | 163 | 144 |
| Travel to meetings | 253 | - |
| Postage | 35 | 63 |
| Insurance | 300 | 302 |
| Miscellaneous costs | 236 | 199 |
| | <u>2,292</u> | <u>2,070</u> |
| Total expenditure | <u>49,864</u> | <u>46,266</u> |

b Costs incurred on support & administration

| | | |
|----------------------------|--------------|--------------|
| Governance costs | | |
| Independent examiner's fee | 870 | 890 |
| Other | - | - |
| | <u>870</u> | <u>890</u> |
| Printing | 434 | 472 |
| Office Costs | 163 | 144 |
| Travel to meetings | 253 | - |
| Postage | 35 | 63 |
| Insurance | 300 | 302 |
| Miscellaneous costs | 236 | 199 |
| | <u>2,292</u> | <u>2,070</u> |

Total expenditure

| | |
|---------------|---------------|
| <u>49,864</u> | <u>46,266</u> |
|---------------|---------------|

The fee payable to the independent examiner for examining the accounts was £870 (2021: £840); No other fees were payable to Stewardship in the year (2021: £N3)

CHRISTIAN ECOLOGY LINK LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 6 (2021: 6). Most of the charity's activities are carried out by volunteers.

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

The charity's key management comprise the trustees named on the Company Information page. No employment benefits were payable to key management for the year (2021: £Nil)

9 Debtors: falling due within one year

| | 2022 | 2021 |
|--------------------------------|--------------|--------------|
| | £ | £ |
| Tax recoverable | 2,096 | 1,267 |
| Prepayments and accrued income | 335 | 300 |
| | <u>2,431</u> | <u>1,567</u> |

10 Cash at Bank and In Hand

| | 2022 | 2021 |
|---|---------------|---------------|
| | £ | £ |
| Cash at bank with immediate access | 75,130 | 67,329 |
| Notice deposits (with a term of three months or less) | 16,123 | 15,925 |
| | <u>91,253</u> | <u>83,254</u> |

11 Creditors: liabilities falling due within one year

| | 2022 | 2021 |
|-----------------|--------------|--------------|
| | £ | £ |
| Accruals | 6,596 | 6,844 |
| Deferred income | 780 | 753 |
| Other creditors | 1,249 | 343 |
| | <u>8,625</u> | <u>7,940</u> |

12 Creditors: amounts falling due after more than one year

| | 2022 | 2021 |
|-----------------|--------------|--------------|
| | £ | £ |
| Deferred income | 2,971 | 3,378 |
| | <u>2,971</u> | <u>3,378</u> |

13 Deferred Income

Deferred income comprises the following:

| | LIFE memberships £ | 2022 £ | 2021 £ |
|--|--------------------------|--------------|--------------|
| Balance at the beginning of the reporting period | 4,132 | 4,132 | 4,633 |
| Amount released to income | (781) | (781) | (1,301) |
| Amount deferred in year | 400 | 400 | 800 |
| Balance at the end of the reporting period | <u>3,751</u> | <u>3,751</u> | <u>4,132</u> |

The income deferred at the period end will be released to income over the following periods:

| | | | |
|-----------------|--------------|--------------|--------------|
| Within one year | 780 | 780 | 753 |
| After one year | 2,971 | 2,971 | 3,378 |
| | <u>3,751</u> | <u>3,751</u> | <u>4,132</u> |

Amounts received for Life membership of Green Christian (Christian Ecology Link) are taken to income over 15 years after receipt.

CHRISTIAN ECOLOGY LINK LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14 Funds

During the year the movements in the charity's funds were as follows:

| | Opening balance 2022 £ | Incoming resources 2022 £ | Transfers in the year 2022 £ | Outgoing resources 2022 £ | Closing balance 2022 £ |
|-----------------------------------|---------------------------------|------------------------------------|---------------------------------------|------------------------------------|---------------------------------|
| <i>Designated Funds</i> | | | | | |
| Legacy fund | 9,509 | - | - | - | 9,509 |
| | 9,509 | - | - | - | 9,509 |
| <i>General Unrestricted Funds</i> | 62,327 | 58,380 | - | (48,499) | 72,207 |
| Total Unrestricted Funds | 71,836 | 58,380 | - | (48,499) | 81,715 |
| <i>Restricted Funds</i> | | | | | |
| Rainforest Joy in Enough | 1,667 | 69 | - | (1,365) | 372 |
| | 1,667 | 69 | - | (1,365) | 372 |
| Aggregate of funds | 73,503 | 58,449 | - | (49,864) | 82,087 |

In the previous year the movements in the charity's funds were as follows:

| | Opening balance 2021 £ | Incoming resources 2021 £ | Transfers in the year 2021 £ | Outgoing resources 2021 £ | Closing balance 2021 £ |
|---------------------------------------|---------------------------------|------------------------------------|---------------------------------------|------------------------------------|---------------------------------|
| <i>Designated Funds</i> | | | | | |
| Legacy fund | 9,509 | - | - | - | 9,509 |
| | 9,509 | - | - | - | 9,509 |
| <i>General Unrestricted Funds</i> | 42,820 | 56,906 | - | (37,400) | 62,327 |
| Total Unrestricted Funds | 52,329 | 56,906 | - | (37,400) | 71,836 |
| <i>Restricted Funds</i> | | | | | |
| Rainforest Joy in Enough COP 26 | 9,148 1,100 | 285 - | - | (7,766) (1,100) | 1,667 - |
| | 10,248 | 285 | - | (8,866) | 1,667 |
| Aggregate of funds | 62,577 | 57,191 | - | (46,266) | 73,503 |

Joy in Enough funds represent funds given for specific projects of the charity. This project is ongoing.

CHRISTIAN ECOLOGY LINK LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14 Funds (continued)

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

| | <u>Unrestricted Funds</u> | | Restricted funds | 2022 |
|---------------------------------------|---------------------------|------------------|------------------|---------------|
| | General funds | Designated funds | funds | |
| | £ | £ | £ | £ |
| Debtors | 2,431 | - | - | 2,431 |
| Cash at bank and in hand | 81,267 | 9,509 | 477 | 91,253 |
| Creditors falling due within one year | (8,520) | - | (105) | (8,625) |
| Creditors falling due after one year | (2,971) | - | - | (2,971) |
| | <u>72,207</u> | <u>9,509</u> | <u>372</u> | <u>82,087</u> |

In the previous year, the assets and liabilities of the various funds were as follows:

| | <u>Unrestricted Funds</u> | | Restricted funds | 2021 |
|---------------------------------------|---------------------------|------------------|------------------|---------------|
| | General funds | Designated funds | funds | |
| | £ | £ | £ | £ |
| Debtors | 1,567 | - | - | 1,567 |
| Cash at bank and in hand | 72,078 | 9,509 | 1,667 | 83,254 |
| Creditors falling due within one year | (7,940) | - | - | (7,940) |
| Creditors falling due after one year | (3,378) | - | - | (3,378) |
| | <u>62,327</u> | <u>9,509</u> | <u>1,667</u> | <u>73,505</u> |

15 Transactions with related parties

During the year the charity:

- a) received donations totalling £1,519 (2021: £1,001) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £500 (2021: £33) to two (2021: 1) trustees for travel to meetings whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

16 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

CHRISTIAN ECOLOGY LINK LTD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2022

| | Note | Unrestricted funds | | | | Unrestricted funds | | | |
|------------------------------------|------|--------------------|--------------|----------------|---------------|--------------------|--------------|----------------|---------------|
| | | General | Designated | Restricted | Total | General | Designated | Restricted | Total |
| | | 2022 | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 | 2021 |
| | | £ | £ | £ | £ | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | | | | | | |
| Donations and legacies | 3 | 55,109 | - | 69 | 55,178 | 53,083 | - | 265 | 53,348 |
| Charitable activities | 4 | 2,039 | - | - | 2,039 | 3,200 | - | - | 3,200 |
| Other trading activities | 5 | 975 | - | - | 975 | 454 | - | - | 454 |
| Investments | 6 | 257 | - | - | 257 | 169 | - | - | 169 |
| Total income and endowments | | 58,379 | - | 69 | 58,449 | 56,906 | - | 265 | 57,171 |
| EXPENDITURE ON: | | | | | | | | | |
| Charitable activities: | 7 | 49,499 | - | 1,365 | 49,864 | 37,400 | - | 9,808 | 47,208 |
| Total Expenditure | | 49,499 | - | 1,365 | 49,864 | 37,400 | - | 9,808 | 47,208 |
| Net income/(expenditure) | | 9,880 | - | (1,296) | 8,585 | 19,507 | - | (9,543) | 10,026 |
| Transfers between funds | 14 | - | - | - | - | - | - | - | - |
| Net movement in funds | | 9,880 | - | (1,296) | 8,585 | 19,507 | - | (9,543) | 10,026 |
| Reconciliation of funds: | | | | | | | | | |
| Total funds brought forward | | 62,327 | 9,509 | 1,687 | 73,503 | 42,820 | 9,509 | 10,248 | 62,577 |
| Total funds carried forward | 14 | 72,207 | 9,509 | 372 | 82,088 | 62,327 | 9,509 | 1,687 | 73,503 |