

**COMPANY REGISTRATION NUMBER: 05663478**  
**CHARITY REGISTRATION NUMBER: 1114043**

**Charis Charitable Trust**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**For the year ended**  
**29 August 2022**



# **Charis Charitable Trust**

**Company Limited by Guarantee**

**Financial Statements**

**Period from 31 August 2021 to 29 August 2022**

---

	<b>Pages</b>
Trustees' annual report (incorporating the director's report)	<b>1 to 11</b>
Statement of financial activities (including income and expenditure account)	<b>12</b>
Statement of financial position	<b>13</b>
Notes to the financial statements	<b>14 to 21</b>

---

# **Charis Charitable Trust**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)**

**Period from 31 August 2021 to 29 August 2022**

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the period ended 29 August 2022.

## **Reference and administrative details**

<b>Registered charity name</b>	Charis Charitable Trust
<b>Charity registration number</b>	1114043
<b>Company registration number</b>	05663478
<b>Principal office and registered office</b>	3 Wellbrook Court Girton Cambridge CB3 0NA
<b>The trustees</b>	Miss J Knights Saints Alive

Trustee delegate for Saints Alive – The Very Reverend Archpriest Maxim Nikolsky

## **Our Patron**

His All Holiness Ecumenical Patriarch Bartholomew - Archbishop of Constantinople-New Rome

## **Our Advisor**

Metropolitan Kallistos of Diokleia, Brother of the Monastery of St John the Theologian, Patmos, Greece

## **Structure, governance and management**

### **Governing document**

The charity is a charitable company limited by guarantee, and incorporated on 28 December 2005 and registered as a charity on 5 May 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The principal object of the charity is to witness to the Unity of Creation in Christ, through the advancement of religion and education. There have been no changes in objectives since the last annual report.

# **Charis Charitable Trust**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Period from 31 August 2021 to 29 August 2022**

---

## **Structure, governance and management *(continued)***

### **Recruitment and appointment of new trustees**

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, we seek to identify people who take an interest in, or are involved in, the charity's projects and activities, and who are willing to volunteer to help in our broader work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

### **Induction and training of new trustees**

Following appointment, new trustees are introduced to their new role and given copies of the Constitution and a guide to the policies and procedures adopted by our charity. A number of publications from the Charity Commission are also provided, including guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project, reporting progress at trustees' meetings.

### **Organisational structure**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the Trustees.

The Trustees must consist of at least two members and meet twice a year. Every trustee must sign a declaration of willingness to act as a trustee of the charity before she or he is eligible to vote at any meeting of the Trustees.

Jeanne Knights is also a director of Charis Community Limited (CCL), a wholly owned company that was dormant until October 2018, limited by guarantee, and Charis Non-Profit Company.

### **Trustee Programme Guardian**

Miss Knights has been nominated to oversee programme development providing an operational link between Charity Board and the staff team. This enables maintaining tight control over the development of the programme during its early days. This is a hands-on role, providing capacity in the absence of paid island staff. As the staff structure develops, this role will revert to one of facilitation and oversight, supporting the development of the Island team.

### **Volunteers**

Many volunteers give up their time to help the work of the charity and their participation makes an important contribution to its life and the achievement of its work. We are greatly indebted to these volunteers for their commitment and support.

# **Charis Charitable Trust**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Period from 31 August 2021 to 29 August 2022**

---

## **Structure, governance and management *(continued)***

### **Risk management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

They have considered the key risks, particularly operations and finances, and are satisfied that they have mitigated exposure to risk as much as is reasonable.

### **Objectives and activities**

The objects of the charity are set out in the charity's articles of association as follows:

- The advancement of the Christian faith by witnessing the unity of creation in Christ and offering shelter, hospitality and spiritual refreshment to those who are in need of the same
- The advancement of education through the support of practical programmes
- The protection and preservation of spiritual, emotional and psychological health by the provision of counselling and supportive help to those in need thereof.

Our objectives are set to reflect our faith and educational aims. Periodically, our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our single aim remains to articulate a vision of a world in which our patterns of life, thought and prayer reflect holiness and wholeness in relation to ourselves, each other and the whole creation of which we are a part. We aim to be a focal point for inspiration and learning about sustainable living, lifestyle and livelihoods, through creating long-term programmes of active participation and learning.

### **Significant activities**

One of the main ways in which we are accomplishing our aim is by establishing Christian ecological centres and participating in projects involving ecological regeneration, thereby offering opportunities for learning, community building, reflection and healing across a wide range of disciplines. In achieving these aims we plan to both build specific educational facilities and develop curricula in the fields of biodiversity, sustainability, agriculture; resource management, spirituality, theology, ecology and island heritage. This will enable us to develop a wide range of opportunities for education and learning for many different audiences.

The Charity has embarked on a significant project to build a series of Sacred Gardens on the Island of Patmos in the Greek Aegean, which will play a role in creating and developing an outstanding and sustainable witness of education, learning, training and research that perceives the world as a gift to be received, respected and handed on to future generations.

Through this perception, to grow in our understanding that there is a way to live richer lives, to be more resourceful, to value the importance of nature and community, and to reconnect with the earth, delivering a deeper sense of belonging for the benefit of all humankind.

---

# Charis Charitable Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 31 August 2021 to 29 August 2022

---

## Objectives and activities *(continued)*

### Public benefit

The charity is developing and carrying out a range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, currently provide benefit and will increasingly provide benefit both to those who participate directly and the wider community who benefit from the fruits of their labours.

### Objectives and activities - *Sacred Gardens of Patmos* Programme

#### *Sacred Gardens of Patmos*

Our purpose is to open minds, hearts and hands to a future where humankind lives in harmony with nature. Our vision is to become a centre of sustainable living, livelihood and land use, an educational hub for people in search of deeper awareness of learning to live in the oneness of life, delivering a deeper sense of belonging for the benefit of all humankind.

Our mission is to create an Ecological Centre for All - to promote ecological action and adaptation, catalysing ecological and spiritual development.

#### The core strands of our plan

- Ecological Centre for All
- Learning Programmes
- Learning Community
- Governance

Specifically, the Objectives of the *Sacred Gardens of Patmos* Programme are:

1. To create an Ecological Centre in the sacred Island of Patmos, providing an environment that facilitates delivery of a theoretical and practical curriculum in sustainable living, sustainable livelihoods, and sustainable land use, thereby increasing awareness of the oneness of the spiritual and material in daily life.  
  
The Centre will comprise a working farm, a learning centre within a productive forest garden, contemplative and demonstration gardens, eco-lodges and quiet dwellings.
2. To develop Learning Programmes in traditional island husbandry, sustainable lifestyle and livelihood development, integrated with spiritual and theological understanding of our relationship with our Earth.
3. To create and grow a Learning Community that shares the vision and values of *Sacred Gardens of Patmos*. The Learning Community will be encouraged to live spiritually and sustainably and be advocates for the programme and sustainable lifestyles in their own community contexts.
4. To develop and establish a governance framework and organisational capacity to achieve the vision of *Sacred Gardens of Patmos* project.

# **Charis Charitable Trust**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Period from 31 August 2021 to 29 August 2022**

---

## **Objectives and activities *(continued)***

### **Charitable activities**

Significant headway in the first key objectives on Patmos has been made.

The Charity has committed to creating gardens of outstanding and sustainable witness of education and the facilities to develop a learning community focused around sustainable living, with growing awareness of the unity of the spiritual and material in daily life.

We are in the process of building the infrastructure of the Ecological Centre at the Garden in Chora - the Reception/ Educational Centre, Study Centre, and Eco-lodges

As building work is completed and as we are able to finance staffing, we are advancing the second objective, that of offering learning programmes in sustainable living, including the spiritual and theological underpinnings of how we perceive and relate to our earth. Once these programmes are fully launched, we are confident that the project will become self-sustaining.

We look forward to advancing the third objective, that of creating and building a growing Learning Community.

### **Infrastructure**

With the support of our Greek Legal Advisor, we have established a Greek non-profit company which is managing certain island activities. This step was taken as a preliminary to establishing our Greek Educational Foundation, which is in process.

### **Our Patron**

In November 2015, we welcomed our Patron, His All Holiness Ecumenical Patriarch Bartholomew. His letters of support and recommendation are available on request.

### **Achievements and performance**

#### **Objective One - *Sacred Gardens of Patmos:***

To create an Ecological Centre in the sacred Island of Patmos, providing an environment to facilitate delivery of a theoretical and practical curriculum in sustainable living, sustainable livelihoods, and sustainable land use, thereby increasing awareness of the oneness of the spiritual and material in daily life.

#### **St John's Garden**

Extensive studies have been undertaken on this land, including topography, hydrological features, vegetation and wildlife, land character and land use history. Soil samples have been analysed, a partial terrace repair programme begun, and a more detailed study undertaken to inform the detailed action plan for the site.

Arboriculture: In the course of these studies an inventory of the trees in the Garden (over 380) has been compiled, trees which had for decades been left untended. A major tree renovation and grafting programme has been undertaken, and has borne considerable fruit, a in particular olives, almonds and pears. We have pressed a modest quantity of olive oil. There is a truly wonderful, life-giving feeling in this garden.

---

# Charis Charitable Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Period from 31 August 2021 to 29 August 2022

---

## Objectives and activities (continued)

Construction: An Historical Aerial Survey of construction on the site was recommended be undertaken to ascertain the optimum approach to future building design. The report determines that the area that has been covered by buildings is significantly larger than that currently recorded in Cadastre records, with possible important implications for future facilities - both for education and to support farming production activities. Progress with restoration of the buildings on this site will follow completion of building at the Garden of the Holy of Holies.

Ecological Learning Centre – Lower Garden

The original brief for the Ecological Learning Centre states:

*The site at the 'Holy of Holies', Chora, Patmos is planned to be a place of welcome, healing and inspiration. The entire site is to be a 'living' witness to living in harmony with creation in the 21<sup>st</sup> century.*

*The buildings, set within their landscape, are intended to witness to a "gentle architecture", a gentler, smaller scaled architecture with its emphasis on natural systems – natural ventilation, natural lighting, natural treatment of wastes, natural heating and air-conditioning, integrated into a living, breathing ecosystem offering a sense of spaciousness for both the soul and the body. Once completed it will be a place for living, and for offering hospitality where guests can experience a living relationship between their faith & their environment (ecology). We hope that it may be a place that will inspire people on their journey through life.*

Construction:

Following receipt of permission from the Greek Ministry of Culture to develop the Garden at the Holy of Holies, largely in accordance with the plans submitted, technical papers were prepared and submitted and the construction permit was granted. A Construction Project Manager, experienced in Sustainable Design and Construction was appointed to manage day-to-day construction affairs of the charity on Patmos and deliver the facility, as was a firm of experienced mechanical engineers.

The shells of the Centre for Sustainable Living, Conference Room, Farmhouse Kitchen, Library, and lower level of the Eco-lodges are now complete and passed by the Inspector. Excavations and foundations for the upper level of the Eco-lodges are complete and passed by the Inspector. The construction of the walls of the Upper Eco-Lodges is underway as I write this report. Finishing works to the Sustainable Living Centre, Conference Room, Farmhouse Kitchen, Library, and the Eco-lodges will follow. Sustainable Infrastructure, including Water Treatment Plant (UV), Waste Processing (Aquatrons & Grey Water Recycling for Irrigation), Low Energy Implementation for cooking, cooling, warming and other needs is being implemented.

The traditional and sustainable approaches to building have been well received, both by those working on construction and visitors alike. The walls are 50-65 cm thick with ecological insulation of 5cm (sourced from Greece); Built to be easily maintained over time, with roof beams of hardwood (chestnut, sustainably sourced from Greece); Natural Ventilation; Natural Energy Sources, and other approaches using environmentally sensitive materials used throughout.

Built of local Patmian stone, the buildings blend well into the hillside, and this will be greatly enhanced with landscaping and planting.



# Charis Charitable Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 31 August 2021 to 29 August 2022

---

## Objectives and activities *(continued)*

### Garden at the Holy of Holies – Upper Garden

A long-held aspiration was realised in late 2018, when the Skembez family, who have long supported the charity's objectives and participated in its work, sold the Upper Garden at the Holy of Holies to the Charity. Since its purchase, an archaeological application for a permit to restore boundary walls has been obtained, and work towards establishing rights of way to the Lower Garden have been progressed. Water supply has been installed, and the land is being maintained and fertilized with horse manure, and seeded for pasture.

Benefits of this Upper Garden include (not necessarily in order of priority).

#### Provides

- Good Arable Land for cultivation of produce, trees, ornamental varieties and possibly rare breeds conservation [as part of the Land & Livelihoods project (education and training)];
- Public facilities for active working / demonstration areas (Agricultural, Horticultural, Farming, Land-use; Water resources management; Selection of plants and techniques; Demonstration plots - with associated husbandry programmes;
- Short courses – practical: e.g. soil and water conservation, water harvesting, storage and irrigation; plant / tree nursery establishment and maintenance; crop husbandry courses for herbs and spices; crop planning, processing; marketing.
- Workshops and seminars – theory: Environmental issues & concerns; Sustainability & resilience of island livelihoods; Biodiversity & income generation; Climate change & impact; Alternative energy supply & use.
- Group hosting- organized / guided visits.
- Fits well with Sustainable Living Centre.
- Horses: demonstrations e. g. small furrow plough - tilling of soil, alternate paddock, dry winter stable.

With great views, this Garden extends a calm, quiet, natural environment in which people may be spiritually nourished and sustained. It limits visual encroachment of the Lower Garden - Aloni area / gathering space, and broadens privacy, particularly for residential guests. Access from the main road and to the Lower Garden: with significant rights of way to ensure routine access (both pedestrian and vehicular), emergency, disabled; parking space, project deliveries (food, garden, etc.). Although not presently permitted to build, with permission (Monastery of St John), one might put a church there. This will be a fantastic garden, with planting, seating areas etc., providing a free and welcoming space before arriving at and discovering the buildings in the Lower Garden. which you do not see as you enter the Upper Garden. It offers a freedom of space and view – on approach to the Lower Garden and its buildings and offers so many possibilities.

# Charis Charitable Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 31 August 2021 to 29 August 2022

---

## Objectives and activities *(continued)*

### Villa and Apartments (Villa Patinos & Suites - Aletheia Suite and Ourania Suite)

Since March 2019, the charity has leased an adjacent property, Villa Patinos and Suites. This has enabled it to pilot its adult educational programme and has generated income through summer lettings. As part of ***Sacred Gardens of Patmos***, the property offers great potential, accelerating the project's ability to deliver its Learning Programme, with the house greatly increasing both teaching space and residential accommodation.

With use for Educational purposes, Teaching and Course Accommodation, and also Private Lettings, the property could, in time, also provide a good and dependable source of cash income for the project, the whole property greatly enhancing the privacy of the Garden at the Holy of Holies.

The charity has made a significant investment of resources in this development, including time, energy, finance, managing and undertaking substantial renovation work, furnishing and setting up and equipping a Lettings Business, developing and training a team and a dedicated website [[www.lightofpatmos.org](http://www.lightofpatmos.org)].

Objective Two - ***Sacred Gardens of Patmos***:

### Learning Programme

Living Light: Sustainability for Life provides a creative, inspirational and nourishing learning environment for people of all ages to meaningfully explore 'living lightly on the earth' through ecology, spirituality and sustainability. Our educational programmes can provide ways to engage with living more sustainably, create new local jobs, and build up traditional and new skills in land-based livelihoods and entrepreneurialism. Our overarching aim is to create a global community of people passionate about protecting the earth.

With the support of His All Holiness Patriarch Bartholomew, the project has the ability to inform Orthodox Christian thought.

We are developing core learning programmes as follows:

- Our Living Planet: provides fun and safe exploration of any of the areas covered in Living Light, specifically geared for children aged 6 to 12; igniting the interest of youngsters and encouraging respect for the wonders of nature is a route to nurturing our future sustainability leaders.
- Living Sustainably: comprised of two strands (Sustainable Lives and Land and Livelihoods) Living Sustainably will form the core of our educational work, delivering the exploration, skills and knowledge that are fundamental to becoming a more environmentally aware society. These programmes will include structured training such as apprenticeships, but also short and longer courses, covering specialised areas like xeriscape (dry) gardening and apiculture (bee keeping), and more basic sustainability practices including product awareness, recycling, composting, sustainable energy and reducing energy wastage, sustainability in the home and garden, environmental stewardship. It is being developed to be informative and appropriate to casual visitors, local people and more experienced course participants. A sustainable education programme, 'learning by doing, learning by earning', can also make major contributions to island sustainability.
- Our Living Presence: enables deeper exploration of our role as human beings on Earth, and reflection on how the patterns of our lives may help us face Earth's challenges today

# Charis Charitable Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 31 August 2021 to 29 August 2022

---

## Objectives and activities *(continued)*

By nurturing a learning community, we hope that people (children and adults) will develop a sense of ownership of the gardens and grow with the gardens. By working 'towards' Living Sustainably education programme, we wish to be flexible and responsive to the ideas and needs generated by the community itself.

To become more environmentally aware, we need education. By addressing the needs of the individual, in turn, they contribute to the building of an environmentally sensitive community that creates the momentum and drive necessary for change. Learning and sharing not only provides the answers, it also creates the leaders. Our gardens (St John's Garden and the Garden at the Holy of Holies) provide the fertile ground for this seed to germinate. The 'gardener's shed' will be the Sustainable Living Centre, the 'hub' through which the learning programmes are 'dispersed'.

## Conservation Programme

In March 2017, we welcomed to the island and project our two Skyrian (Greek) horses, Apollonius and Icarus. As one of the rarest and most critically endangered horse breeds in the world, with 261 breed-standard Skyrian horses remaining worldwide (2023), they are programme ambassadors, particularly with children, symbolising the fragility of our relationship with all creation and the importance of protecting our ecology and environment.

In addition to working in our schools programme, they accompany visitors in exploring the old paths of Patmos and some of the island's special places. The walks have been well received.

An excerpt from one walker's feedback:

*'A thoroughly enjoyable experience! The guides themselves were very friendly and confident with the horses, which put us immediately at ease (particularly as we're not familiar with horses ourselves!). ... it was a real privilege to take part in the horse walk. It proved to be a really authentic and personal experience. Being part of a small group was lovely and having the opportunity to meet locals and hear their stories, as well as taste local homemade food & drink and reach more remote parts of the island made for a truly magical evening. The horses were a great conversation point and provided the perfect platform for a really rich experience. I would definitely recommend this to others and would love to return and perhaps try one of the more challenging walks next time!'*

As the farm develops, they will assist with light farm labour.

Expertly cared for by Marianna Skembe who, while well qualified and very experienced in horse care, with the support of Charis, has also completed recognised, certified qualifications.

## Schools

In April 2018, we began school visits to the Garden at the Holy of Holies, with a programme for ages 6 to 11, focussed around the fragility of our relationship with all Creation, and introducing our Skyrian horses. In 2019, we took this to its second level with a programme in St Cecilia's Garden focussed around plant life - photosynthesis & leaves; seeds & germination; flowers & capillary action. The programmes have been very well received both by children and teachers alike. We are so very grateful for our island team and supporters who make all of this possible.

The Children's Education programme has been created together with Annie Freeman who has also taken first steps in visiting teachers in their schools (elementary), to share our project's aims and to explore ways in which our programme can support their curricula. Again, the response has been very positive and we look forward to deepening these relationships and finding ways to work together. Most encouraging are the comments that they would like to know ahead of the visit the topic scheduled so that they are able to complete some preparatory work in school, rather than a simply stand-alone event. They have expressed interest in composting, water management/storage, bugs, sundials & weather stations, fruit trees (particularly picking crops!?). They also appreciate the idea that there is a place to sit and draw, and they would welcome new ideas from the UK.

---

# Charis Charitable Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 31 August 2021 to 29 August 2022

---

#### Objectives and activities *(continued)*

Other suggestions include i) creating a scheme, something like the Scouting Organisation's handbook, where the children can work towards and earn badges on environmental topics and ii) contacting the Parent's Organisations of the three elementary schools, who often arrange events.

Contact has also been made with the Technical School (Ages 15-17 – Vocational Stream) offering 4 courses: Computers/ I.T., Economics, Electrical and a Tourism apprenticeship.

#### Our Living Presence: Theology and Life

Development work has progressed on the third strand of our core programme: Our Living Presence. Charis piloted this first residential adult programme, Theology and Life with a small group of guests involved in theological education. This was also our first programme to be held in Villa Patinos & Suites. Many firsts; major steps forward in the delivery of our programme!

#### Library

Work progresses towards a Complete Collection of the Works of Metropolitan Kallistos of Diokleia for our Library. Metropolitan Kallistos, an Advisor to the Charity, is one of the foremost Orthodox theologians in the world today, and a brother of the Monastery of St John the Theologian on Patmos. Volunteers Dr Christine Nellist and Jennifer Ann Rich have been making a major contribution in accomplishing this work.

#### Objective Three - *Sacred Gardens of Patmos*:

##### Learning Community

Our third objective is to create and build a growing learning community that shares the vision of *Sacred Gardens of Patmos*, encourages a life-long involvement in the programme and a commitment to using the skills, knowledge and enthusiasm to live spiritually and sustainably and be advocates within their own communities, encouraging sustainable lifestyles.

#### Community Engagement

We have worked with and within the local community in a number of ways to clarify the potential interface between the vision of *Sacred Gardens of Patmos* programme and the vision of the island around sustainability issues. One of the ways in which we have developed this thinking is through conducting a Sustainable Development Scoping Appraisal, which assists integration into the programme, aspects that can impact education, sustainable development, and sustainable living, such that they may catalyse and contribute to the island's realisation of its vision for its sustainability.

Our website ([www.charis-patmos.org](http://www.charis-patmos.org)), developed together with a Greek company with significant technical expertise has been favourably received, with thousands of requests to date for updates.

A Learning Community has begun only in a modest way; it will develop as increasing numbers of people become aware of and involved in the realisation of the programme.

The Centre has the potential for advocacy to the island's religious tourists as an opportunity for outreach

---

# Charis Charitable Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 31 August 2021 to 29 August 2022

---

## Objectives and activities *(continued)*

### Use of specialist expertise

In developing the programme, we have developed relationships with experts in the fields of sustainable agriculture and horticulture, sustainable livelihoods, architecture, landscape design, ecology, theology and sustainable development within community more widely. We are indebted to them

### Objective Four - *Sacred Gardens of Patmos* Programme:

To develop and establish a governance framework and organisational capacity to achieve the vision of *Sacred Gardens of Patmos* project.

#### Governance Framework and Organisational Capacity

Work towards establishing a Greek Educational Institute continues.

### Financial review

Charis' principal activities are the provision of a learning context and learning programme. Our current aim is to contribute to the global conditions in which ecological regeneration and environmental sustainability flourish, by developing an outstanding programme of sustainability education, learning, training and research centred on Patmos Island, Greece. The project will create a deeper understanding and practice of sustainable living and will facilitate sustainable livelihoods, thereby addressing one of the biggest concerns facing humans, and all life on our planet, today - the depletion, through human action, of the precious resources of the earth.

The implementation of this programme is taking place in three phases:

- Phase One - purchase and restoration of the land; construction design and permits
- Phase Two - fundraising, construction, and launch of *Living Light: Sustainability for Life*
- Phase Three - becoming self-sustaining

The year ended 30 June 2022 was part of the second phase of development. This plan assumes that the charity will incur deficits during phases One and Two, as the context is acquired and developed.

### Plans for future periods

Achieving our objectives will involve further developing and establishing our governance framework and organisational capacity. We are very proud of the substantial progress that has been made towards our key objectives on Patmos.

The trustees' annual report and the strategic report were approved on 28 June 2023 and signed on behalf of the board of trustees by:



Miss J Knights  
Trustee

# Charis Charitable Trust

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Period from 31 August 2021 to 29 August 2022

	Note	Period from 31 Aug 21 to 29 Aug 22			Year to
		Unrestricted funds	Restricted funds	Endowment funds	30 Aug 21
		£	£	£	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	24,554	—	—	24,554
Charitable activities	6	—	—	—	—
Investment income	7	—	—	—	—
<b>Total income</b>		<u>24,554</u>	<u>—</u>	<u>—</u>	<u>24,554</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	17,079	1,292	—	18,371
<b>Total expenditure</b>		<u>17,079</u>	<u>1,292</u>	<u>—</u>	<u>18,371</u>
<b>Net income and net movement in funds</b>		<u>7,475</u>	<u>(1,292)</u>	<u>—</u>	<u>6,183</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		88,661	6,457	156,726	251,844
<b>Total funds carried forward</b>		<u>96,136</u>	<u>5,165</u>	<u>156,726</u>	<u>258,027</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 14 to 21 form part of these financial statements.

# Charis Charitable Trust

Company Limited by Guarantee

## Statement of Financial Position

29 August 2022

	Note	29 Aug 22 £	£	30 Aug 21 £	£
<b>Fixed assets</b>					
Tangible fixed assets	13		995,400		935,948
<b>Current assets</b>					
Debtors	14	14,965		15,388	
Cash at bank and in hand		<u>2,063</u>		<u>2,063</u>	
		17,028		17,451	
<b>Creditors: amounts falling due within one year</b>	15	<u>37,039</u>		<u>34,957</u>	
<b>Net current liabilities</b>			<u>20,011</u>		<u>17,506</u>
<b>Total assets less current liabilities</b>			975,389		918,442
<b>Creditors: amounts falling due after more than one year</b>	16		<u>717,362</u>		<u>666,598</u>
<b>Net assets</b>			<u>258,027</u>		<u>251,844</u>
<b>Funds of the charity</b>					
Endowment funds			156,726		156,726
Restricted funds			5,165		6,457
Unrestricted funds			<u>96,136</u>		<u>88,661</u>
<b>Total charity funds</b>	17		<u>258,027</u>		<u>251,844</u>

For the period ending 29 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 30 June 2023, and are signed on behalf of the board by:



Miss J Knights  
Trustee

The statement of financial position  
continues on the following page.

The notes on pages 14 to 21 form part of these financial statements.

# Charis Charitable Trust

Company Limited by Guarantee

Notes to the Financial Statements

Period from 31 August 2021 to 29 August 2022

---

## 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 12 Grange Road, Cambridge, CB3 9DU.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

## 3. Accounting policies

### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

### Going concern

The trustees consider the charity a going concern. The trustees are monitoring the charity's spending and cash flow regularly to ensure that its liabilities are met as and when they fall due. Loan repayments continue to be met according to their agreed schedule.

Considerable effort is being focused on development plans which will produce future unrestricted income, and a number of bids are being submitted to trusts and organisations and individuals to support the charity during this development stage of the project. For these reasons, the Trustees consider it appropriate to prepare these financial statements on an ongoing concern basis.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Significant judgements

There are no judgements (apart from those involving estimations) that management has made in the process of applying the charity's accounting policies.

### Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.



# Charis Charitable Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 31 August 2021 to 29 August 2022

---

## 3. Accounting policies *(continued)*

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- |                     |   |                          |
|---------------------|---|--------------------------|
| Plant and machinery | - | 10% or 20% straight line |
|---------------------|---|--------------------------|

# Charis Charitable Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Period from 31 August 2021 to 29 August 2022

---

#### 3. Accounting policies *(continued)*

##### Depreciation *(continued)*

The ecological gardens at Patmos are under construction following a significant development plan and make up the entire Permanent Fund. The gardens are central to the sustainability of the Charity and are being developed and managed with principles congruent with that of a Permanently Endowed Asset.

This asset will be professionally valued once construction is complete and then at least every 25 years thereafter. The Trustees have carried out a cost benefit assessment and believe that valuing more regularly is not in the best interest of the Charity and since they are treating it as Endowed, do not consider it to have a true open market value. Until then, all costs associated with the progress of building projects will be capitalised.

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

# Charis Charitable Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 31 August 2021 to 29 August 2022

## 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	<u>24,554</u>	<u>24,554</u>	<u>23,138</u>	<u>23,138</u>

## 6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Learning Programme	<u>–</u>	<u>–</u>	<u>413</u>	<u>413</u>

## 7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>–</u>	<u>–</u>	<u>135</u>	<u>135</u>

## 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Christian ecological centres	<u>17,079</u>	<u>1,292</u>	<u>18,371</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Christian ecological centres	<u>5,241</u>	<u>2,584</u>	<u>7,825</u>

# Charis Charitable Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 31 August 2021 to 29 August 2022

---

## 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Christian ecological centres	<u>18,371</u>	<u>18,371</u>	<u>7,825</u>

An analysis of expenditure is as follows:

	2022 £	2021 £
Learning Context	178	153
Learning Programme	1,007	11,013
Governance	2,456	(1,312)
Foreign exchange (gain)/loss	—	(7,900)
Depreciation	<u>3,583</u>	<u>5,871</u>
	<u>7,224</u>	<u>7,825</u>

## 10. Net income

Net income is stated after charging/(crediting):

	29 Aug 22 £	30 Aug 21 £
Depreciation of tangible fixed assets	3,583	7,510
Foreign exchange differences	<u>—</u>	<u>(7,900)</u>

## 11. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

## 12. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 29 August 2022 nor for the year ended 30 August 2021.

# Charis Charitable Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 31 August 2021 to 29 August 2022

## 13. Tangible fixed assets

	Land and buildings £	Short leasehold property £	Other £	Total £
<b>Cost</b>				
At 31 August 2021	837,319	18,235	93,168	<b>948,722</b>
Additions	63,035	–	–	<b>63,035</b>
<b>At 29 August 2022</b>	<b>900,354</b>	<b>18,235</b>	<b>93,168</b>	<b>1,011,757</b>
<b>Depreciation</b>				
At 31 August 2021	–	–	12,774	<b>12,774</b>
Charge for the period	–	–	3,583	<b>3,583</b>
<b>At 29 August 2022</b>	<b>–</b>	<b>–</b>	<b>16,357</b>	<b>16,357</b>
<b>Carrying amount</b>				
<b>At 29 August 2022</b>	<b>900,354</b>	<b>18,235</b>	<b>76,811</b>	<b>995,400</b>
At 30 August 2021	837,319	18,235	80,394	935,948

Land and buildings comprises land amounting to £293,635 (2021: £293,635) which is not depreciated and property under construction amounting to £606,719 (2021: £543,684). Property under construction is not depreciated until it is fully developed.

## 14. Debtors

	29 Aug 22 £	30 Aug 21 £
Other debtors	<b>14,965</b>	<b>15,388</b>

## 15. Creditors: amounts falling due within one year

	29 Aug 22 £	30 Aug 21 £
Other loans	<b>8,400</b>	8,400
Accruals and deferred income	<b>4,750</b>	2,750
Other creditors	<b>23,889</b>	23,807
	<b>37,039</b>	<b>34,957</b>

## 16. Creditors: amounts falling due after more than one year

	29 Aug 22 £	30 Aug 21 £
Other loans	<b>717,362</b>	666,598

Other creditors comprise the following:

# Charis Charitable Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 31 August 2021 to 29 August 2022

## 16. Creditors: amounts falling due after more than one year *(continued)*

	2022 £	2021 £
Charitable Trust	179,100	179,100
Loan from key stakeholder	109,200	109,200
Loan from Trustee	429,062	378,298
	<u>717,362</u>	<u>666,598</u>

When developing the project on Patmos, a Charitable Trust (who has asked to remain anonymous) advanced funds interest free in support of the charity.

The loan from a key stakeholder represents an advancement of 130,000 Euros to assist with the development of St John's Garden on Patmos, and is interest free.

A trustee has personally guaranteed to cover the Charitable Trust loan and loan from Trustee should the Charity default on repayments.

## 17. Analysis of charitable funds

### Unrestricted funds

	At 31 August 2021 £	Income £	Expenditure £	Transfers £	At 29 August 2022 £
General funds	<u>88,661</u>	<u>24,554</u>	<u>(17,079)</u>	<u>—</u>	<u>96,136</u>

	At 31 August 2020 £	Income £	Expenditure £	Transfers £	At 30 August 2021 £
General funds	<u>64,016</u>	<u>23,686</u>	<u>(5,241)</u>	<u>6,200</u>	<u>88,661</u>

### Restricted funds

	At 31 August 2021 £	Income £	Expenditure £	Transfers £	At 29 August 2022 £
Skyrian horses	<u>6,457</u>	<u>—</u>	<u>(1,292)</u>	<u>—</u>	<u>5,165</u>

	At 31 August 2020 £	Income £	Expenditure £	Transfers £	At 30 August 2021 £
Skyrian horses	<u>15,241</u>	<u>—</u>	<u>(2,584)</u>	<u>(6,200)</u>	<u>6,457</u>

# Charis Charitable Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 31 August 2021 to 29 August 2022

## 17. Analysis of charitable funds *(continued)*

### Endowment funds

	At 31 August 2021 £	Income £	Expenditure £	Transfers £	At 29 August 2022 £
St Johns Garden	100,581	–	–	–	100,581
Garden at Holy of Holies	56,145	–	–	–	56,145
	<u>156,726</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>156,726</u>

  

	At 31 August 2020 £	Income £	Expenditure £	Transfers £	At 30 August 2021 £
St Johns Garden	100,581	–	–	–	100,581
Garden at Holy of Holies	56,145	–	–	–	56,145
	<u>156,726</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>156,726</u>

## 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £
Tangible fixed assets	526,012	125,162	344,226	995,400
Current assets	17,028	–	–	17,028
Creditors less than 1 year	(28,639)	–	(8,400)	(37,039)
Creditors greater than 1 year	(418,265)	(119,997)	(179,100)	(717,362)
<b>Net assets</b>	<u>96,136</u>	<u>5,165</u>	<u>156,726</u>	<u>258,027</u>

  

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £
Tangible fixed assets	465,268	126,454	344,226	935,948
Current assets	17,451	–	–	17,451
Creditors less than 1 year	(26,557)	–	(8,400)	(34,957)
Creditors greater than 1 year	(367,501)	(119,997)	(179,100)	(666,598)
<b>Net assets</b>	<u>88,661</u>	<u>6,457</u>	<u>156,726</u>	<u>251,844</u>