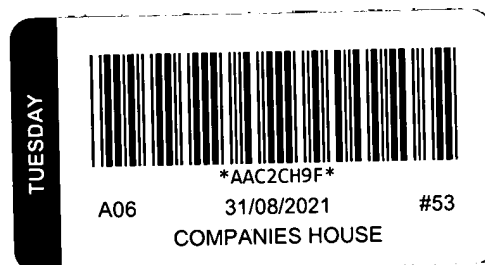


**COMPANY REGISTRATION NUMBER: 05663478**  
**CHARITY REGISTRATION NUMBER: 1114043**

**Charis Charitable Trust**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**For the year ended**  
**30 August 2020**



# **Charis Charitable Trust**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 30 August 2020**

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	<b>Pages</b>
Trustees' annual report (incorporating the director's report)	<b>1 to 13</b>
Statement of financial activities (including income and expenditure account)	<b>14</b>
Statement of financial position	<b>15</b>
Notes to the financial statements	<b>16 to 21</b>

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# **Charis Charitable Trust**

## **Company Limited by Guarantee**

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

#### **Year ended 30 August 2020**

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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 year ended 30 August 2020.

#### **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>	11 Church Lane Madingley Cambridge CB23 8AF

#### **The trustees**

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)***

**Year ended 30 August 2020**

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#### **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 trust deed 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)***

**Year ended 30 August 2020**

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## **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. Each year 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.

The Charity has embarked on a significant project to build a series of Holy 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)***

**Year ended 30 August 2020**

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

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

1. To create gardens of outstanding and sustainable witness of education, providing a Learning Context that enables people to focus on traditional island husbandry, modern eco-friendly patterns of sustainability/resource management, 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
2. To develop Learning Programmes in traditional island husbandry, sustainable lifestyle and livelihood development, and in the spiritual and theological underpinnings of how we perceive and relate to our earth.
3. To create and build a growing Learning Community that shares the vision of *Holy 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 community for the programme and to encourage sustainable lifestyles.
4. To develop and establish a governance framework and organisational capacity to achieve the vision of *Holy Gardens of Patmos* project.

## **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.

## **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.

# Charis Charitable Trust

Company Limited by Guarantee

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

Year ended 30 August 2020

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## Objectives and activities *(continued)*

### ***Holy Gardens of Patmos Programme***

#### *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.

#### *Agricultural Dimension*

AA International Ltd (founded by the late Dr. W. Ian Robinson) has been working in agricultural development for over 45 years, including 38 years providing technical assistance in many forms in 70 countries throughout Africa, Middle East and Central Asia. Key interests are linked to the provision of timely and accurate agricultural/ situation assessments related to food security; sustainable (resilient both economically and environmentally) development programmes in marginal areas (including conflict zones); and support programmes to agro-pastoralists.

AA International's extensive history of field experience in Sub-Saharan Africa, Middle-east and Central Asia has provided them with in-depth understanding of rural issues and concerns in semi-arid areas. Providing regular technical inputs to projects and also directing and managing-to-completion integrated interventions, AA International has prepared and directed a wide range of studies, training courses, workshops and development programmes.

Following the sad death of Ian Robinson, the work of AA International is continuing under the leadership of his son, Jason, with whom we look forward to working.

#### *Sustainability Dimension*

Steve Marriott, a consultant with extensive experience in sustainable development, has worked with the Director to inform the Development Plan.

Steve has worked in the sustainability and environmental field for over 27 years in both the urban and rural public sector. Steve has experience in a variety of policy environmental policy and strategic initiatives, having developed Environmental Policy in response to the Friends of the Earth Charter for the Environment in 1989, worked on the development of; the Recycling Plan in 1993, Environmental Strategy in 1995, Local Agenda 21 Strategy and Climate Change Strategy in 1999, and from 2004 to March 2014 was the Sustainable Communities/Sustainability Manager for Bristol City Council with a team of up to 12 people working on corporate policy development, climate change, sustainable communities, sustainable buildings and land-use, food and communication and education. Some of this work has been recognised on the international stage. In 2014 Bristol was awarded European Green Capital 2015 and the city is also one of the Rockefeller Foundation 100 Resilient Cities.

#### *Sustainability and Renewables*

To underpin the development of its facilities in line with its ethos of sustainability, Charis has recently commissioned a study for its sites. This study is being conducted by Dr Alan Owen. We have asked Dr Owen to take lead in challenging and enabling the project to aspire to and maximise project authenticity, with practical solutions, in terms of appropriate technology, behaviours, and practices, with real educational, learning and application potential for sustainable living in a variety of contexts.

# **Charis Charitable Trust**

## **Company Limited by Guarantee**

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

**Year ended 30 August 2020**

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

Dr Owen is an engineer/researcher with 30 years' experience in renewable energy and sustainable development, from concept design and funder engagement to implementation and project delivery. Currently a Senior Lecturer at the Centre for Alternative Technology (CAT) Machynlleth, he also founded and held the post of Director of the Centre for Understanding Sustainability in Practice (CUSP) at Robert Gordon University from 2009-2016. His consultancy and research foci cover a range of energy sustainability related themes, including:

- Sustainable development and appropriate technology (international and developing nations requirements for increased energy supply utilising local knowledge and skills)
- Behavioural change (the interface between energy use and human decision making, government policy advice, and strategic road-mapping)
- Renewable energy implementation (resource measurement, energy conversion, socio-economic and environmental impacts)
- Renewable energy technologies and engineering (application to buildings and small business)

#### **Achievements and performance**

##### **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 at the Garden at the Holy of Holies outlined in three areas of development:

- the Charis Sustainable Living Centre
- the Ecological Learning Centre
- the Eco-lodges

As building work is completed and as we are able to finance staffing, we will be in a position to advance the second objective for future activities to offer 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 charity will become self-sustaining.

At the same time, we continue to advance the third objective, that of creating and building a growing Learning Community, albeit in a modest way at this stage.

##### **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 owing to the lengthy time it is taking to establish our Greek Educational Foundation.

##### **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.



# Charis Charitable Trust

Company Limited by Guarantee

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

Year ended 30 August 2020

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## Objective One - *Holy Gardens of Patmos Programme:*

*To create gardens of outstanding and sustainable witness of education, providing a Learning Context that enables people to focus on traditional island husbandry, modern eco-friendly patterns of sustainability/resource management, 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.*

### 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 undertaken in 2016, and since maintained with annual pruning, has borne considerable fruit, and 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.

*Construction:* The architect & civil engineer recommended that an Historical Aerial Survey of construction on the site be undertaken to ascertain the optimum approach to future building design. The resulting technical report examines the exact construction at certain periods, based on:

- Black & White aerial photographs: Army Geographic Service [1960(1: 40,000), 1971(1: 40,000), 1976(1: 5,000), 1984(1: 8000)] - Geo-referenced ortho-photo maps: 1988 Agriculture, 2007-2009 National Cadastre & Mapping Company (EKXA SA) - 2018 (April) (scale 1: 500): topographic diagram of Panagiotis Pelonis - Recent satellite images (Bing Maps, Google Earth, etc.).

The report determines that the area covered by buildings is significantly larger than that currently recorded in Cadastre records, with possible important implications for future facilities - both for educational 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.

### Garden at the Holy of Holies – 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.

Aware of changes to construction laws in Chora, in 2016 a decision was made by the trustees to complete the entire infrastructure (shell) at the Garden at the Holy of Holies as a first step (approximately 30-35% of the building cost). Completion of this phase of building limits risk should construction laws be amended. A construction loan, specifically for this high priority purpose, was offered by a trustee. After due consideration, the loan was gratefully accepted, to be repaid as construction funds for each building are raised. The trustees considered that risks of not proceeding until all construction funds were raised could put the project at considerable risk.

At the time of writing we can report excellent progress on the future small Christian Ecological Education Centre. Ground was broken for the laying of foundations on October 4<sup>th</sup> 2016.

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# Charis Charitable Trust

Company Limited by Guarantee

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

Year ended 30 August 2020

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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 also passed by the Inspector. 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 innovative 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.

## Garden at the Holy of Holies – Upper Garden

A long-held aspiration was recently realised. Since 2004, when the land now known as Garden at the Holy of Holies was secured, a request was made of the owner of adjacent land, Dimitri Skembez that, should he ever decide to sell his land, he give the charity the first option, being aware of the many different ways in which this land could benefit the project. Shortly before his death, Dimitri spoke with his son, asking that should he choose to sell his land, he give first option of purchase to Ioanna Knights for the work of Charis. Following the death of their father, two of his children inherited this land and after some time offered to sell it to the charity, both having long expressed support of the charity's objectives and participated in its work. Charis reviewed how this land would benefit its work and conducted substantial research to determine comparable land values. Long-standing supporters of Charis offered a loan to the Charity's subsidiary, and the offer made to purchase the land was accepted. On 13<sup>th</sup> October 2018, the agreement was signed. This land is presently called *Garden at the Holy of Holies – Upper Garden*. Plan shows *Garden at the Holy of Holies – Lower (Green) and Upper (Red)*.

Since purchase of the Upper Garden, work towards establishing rights of way and an archaeological application for a permit to restore boundary walls 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 the Upper Garden include (not necessarily in order of priority). **Project Director** notes: *Provides Good Arable Land for cultivation of produce, trees, ornamental varieties and possible 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 and concerns; Sustainability and resilience of island livelihoods; Biodiversity and income generation; Climate change and impact; Alternative energy supply and use. Group hosting-organised/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 and limits visual encroachment of the Lower Garden - Aloni area / gathering space, and broadens privacy, particularly for residential guests. Access from main road and to Lower Garden: 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. Iorgos Michailidis notes (Project Architect and Construction Manager): This will be a fantastic garden, with planting, seating areas etc., providing free and welcoming space before arriving at and discovering the buildings in the Lower Garden. which you do not see coming in through the new land. Otherwise you access the project by a narrow path, and then arrive directly at the buildings in the lower level, which is a completely different experience. The Upper Garden has this freedom of space and view - access to the Garden is most important and this Garden offers so many possibilities.*

# Charis Charitable Trust

## Company Limited by Guarantee

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

Year ended 30 August 2020

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#### Villa and Apartments

In May 2018, neighbours at our Garden at the Holy of Holies, a Christian couple who have long supported the project in a number of ways, including providing a supply of water for our trees, shared their concerns that the sale of their property, which had been underway for over a year, had just fallen through. With seriously ill health, they planned to leave the island for urgent medical treatment and care. They enquired whether the charity might be interested in purchasing their property in which they had hosted Christian programmes for groups of friends and summer guests. The plan below shows the property of the Villa and apartments outlined in blue, in the context of the Garden at the Holy of Holies – Lower and Upper Gardens.

While there was clearly interest on the part of the charity, how such a development might be accomplished seemed a very great step to contemplate. Clearer details were obtained, the situation researched and shared. As part of *Holy Gardens of Patmos*, the property could offer enormous potential, accelerating the project's ability to deliver its Learning Programme, with the house greatly increasing both teaching space and residential accommodation. Well-built (about 2000) and generally in good condition, the property has very large water tanks, substantial verandahs and includes two self-contained apartments. With use for Educational purposes, Teaching and Course Accommodation, and also Private Lettings, the property could in time also provide a very good and dependable source of cash income for the project, with the whole property greatly enhancing the privacy of the Garden at the Holy of Holies.

Long-standing supporters of Charis stepped in, offering to purchase the property and lease it to the charity. A Rent-to-Own Lease was developed, which was signed in March 2019.

Since May 2018, the charity has made a very significant investment of its resources in this development, resources including time, energy and finance, managing purchase and handover, commissioning, managing and undertaking substantial renovation works, drafting property management guidelines, furnishing and setting up and equipping a Lettings Business and developing and training a team.

By mid-July 2019 the apartments were ready for occupancy and we welcomed our first guests! In 2020, with the Covid pandemic, for a significant period rental of short-term accommodation was not legal in Greece. We have since maximised opportunities to offer the facilities as circumstances have permitted and have developed a website to support this activity.

#### Objective Two - *Holy Gardens of Patmos Programme:*

*To develop Learning Programmes in traditional island husbandry, sustainable lifestyle and livelihood development, and in the spiritual and theological underpinnings of how we perceive and relate to our earth.*

#### Learning Programme

In the course of the year we have made significant progress in development of our 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.

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

# Charis Charitable Trust

Company Limited by Guarantee

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

Year ended 30 August 2020

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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<sup>1</sup>.

- *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

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 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 programme will be 'dispersed'.

## Ambassadors

In March 2017, we welcomed to the island and project our two Skyrian horses, Apollonius and Icarus. As one of the rarest and most critically endangered horse breeds in the world, with fewer than 200 breed-standard Skyrian horses remaining worldwide, they are becoming programme ambassadors, particularly with children, symbolising the importance of protecting our ecology and environment. Their potential will also be explored in light farm labour and accompanying visitors on walks around the island. Expertly cared for by Marianna Skembe who, while well qualified and very experienced in horse care, with the support of Charis, is also completing recognised, certified qualifications.

Since Summer of 2017, 'Hiking with Horses' has offered visitors the opportunity to join us to explore the old paths of Patmos, in the company of Apollonius and Icarus. 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!'*

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<sup>1</sup> Integral to preserving our Living Heritage are our families, their children, their livelihoods, within the landscapes of their birth. A sustainable education programme, 'learning by doing, learning by earning', can engage young people to train in animal welfare, environmental education and eco-tourism. Such environmental education and eco-tourism opportunities can: • Introduce visitors to the Island's Landscapes and Biodiversity - its Nature, Flora and Fauna (both terrestrial and marine) • Raise awareness of sensitive habitats and biodiversity challenges • Encourage eco-friendly activities (walking, birdwatching, kayaking, etc.) • Highlight the importance of protecting the island's natural environment • Promote local culture, heritage and gastronomy to support the local community in ways that support the environment and contribute to sustainable tourism

## **Charis Charitable Trust**

### **Company Limited by Guarantee**

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

**Year ended 30 August 2020**

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### **Schools**

In April 2018, we began our 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.

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.

### **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 *Holy 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 of 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 very favourably received, with many thousands of requests to date for updates.

### ***Our Living Presence: Theology and Life***

In Summer 2019, development work began on the third strand of our core programme: *Our Living Presence*. In October, Charis plans to offer this first residential adult programme, *Theology and Life*. A small group of guests will include those currently involved in theological education. This will also be our first programme to be held in our new accommodation - the Villa and Apartments. 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. Dr Christine Nellist is making a major contribution in accomplishing this work.

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# Charis Charitable Trust

Company Limited by Guarantee

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

Year ended 30 August 2020

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## Objective Three - *Holy Gardens of Patmos* Programme:

*To create and build a growing Learning Community that shares the vision of Holy 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 community and to encourage sustainable lifestyles.*

### Learning Community

Our third objective is to create and build a growing learning community that shares the vision of *Holy 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. This has already begun in a modest way and will continue to develop as increasing numbers of people become aware of and involved in the realisation of the programme. The Covid pandemic has limited direct face-to-face engagement very considerably, and we look forward to increasing contact as the situation eases.

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

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

### Governance Framework and Organisational Capacity

Work towards establishing a Greek Educational Institute continues.

Reverend Gregorios Selianitis, Spiritual Guardian of *Holy Gardens of Patmos*, and Member of the Island of Patmos Holy Council, is taking an increasing island role.

### Financial review

Charis' principal activities are the provision of a learning context and learning programme, *Living Light: Sustainability for Life*. Our 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 <i>Living Light: Sustainability for Life</i> |
| Phase Three | – becoming self-sustaining  |

The year ended 30 June 2020 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.

The charity has already begun modest income generation through its Learning Programme, in particular *Walking with Horses*, *Villa and Apartment Guests*, and began its adult programme, *Our Living Presence*, during Autumn 2019.

The charity is steadily achieving its objectives. It is understood that Phase Three: becoming self-sustaining, can be fully achieved only once facilities permit the residential programme to be fully implemented, promoted and delivered.

Charis is currently developing a reserves policy to reflect the underlying risks facing the charity and to ensure that Charis has an appropriate level of reserves to safeguard its operations and services. Charis holds restricted funds in accordance with donors' requirements.

In financial terms, we are in a steady position, however the global challenge our phased plan seeks to address grows with each passing day, and we have continued to be ambitious in our resolve to address this problem, through our strategy in accepting interest free and low interest loans, where possible backed by guarantors, thereby minimising risk.

# **Charis Charitable Trust**

**Company Limited by Guarantee**

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

**Year ended 30 August 2020**

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## **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 first key objectives on Patmos.

As outlined above in "significant activities", 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.

Over the course of the last three years, the charity's project on Patmos has undergone very significant growth. We have worked diligently in this phase, in full knowledge that this rapid period of growth would be followed by a period of consolidation, as we become an increasingly robust charity, organisationally, financially and publicly.

## **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27<sup>th</sup> August 2021. 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)

Year ended 30 August 2020

		Year to 30 Aug 19			Period from 1 Sep 18 to 30 Aug 19
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	13,620	6,200	—	19,820
Investment income	6	10	—	—	10
Learning Programme		3,572	—	—	3,572
<b>Total income</b>		<u>17,202</u>	<u>6,200</u>	<u>—</u>	<u>23,402</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	30,487	—	—	30,487
<b>Total expenditure</b>		<u>30,487</u>	<u>—</u>	<u>—</u>	<u>30,487</u>
<b>Net income</b>		<u>(13,285)</u>	<u>6,200</u>	<u>—</u>	<u>(7,085)</u>
Transfers between funds		—	—	—	—
<b>Net movement in funds</b>		<u>(13,285)</u>	<u>6,200</u>	<u>—</u>	<u>7,085</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		77,301	9,041	156,726	243,068
<b>Total funds carried forward</b>		<u>64,016</u>	<u>15,241</u>	<u>156,726</u>	<u>243,068</u>

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



# Charis Charitable Trust

Company Limited by Guarantee

## Statement of Financial Position

30 August 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible fixed assets	13	933,235	921,910
<b>Current assets</b>			
Debtors		13,098	13,098
Cash at bank and in hand		489	489
		<u>13,587</u>	<u>13,587</u>
<b>Creditors: amounts falling due within one year</b>		<u>62,141</u>	<u>43,731</u>
<b>Net current liabilities</b>		<u>48,554</u>	<u>30,144</u>
<b>Total assets less current liabilities</b>		<u>884,681</u>	<u>891,766</u>
<b>Creditors: amounts falling due after more than one year</b>		<u>648,698</u>	<u>648,698</u>
<b>Net assets</b>		<u>235,983</u>	<u>243,068</u>
<b>Funds of the charity</b>			
Endowment funds		156,726	156,726
Restricted funds		15,241	9,041
Unrestricted funds		64,016	77,301
<b>Total charity funds</b>		<u>235,983</u>	<u>243,068</u>

For the year ending 30 August 2020 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 year 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 27<sup>th</sup> August 2021., and are signed on behalf of the board by:



Miss J Knights  
Trustee

The notes on pages 17 to 21 form part of these financial statements.

# Charis Charitable Trust

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 30 August 2020

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#### 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 11 Church Lane, Madingley, Cambridge, CB23 8AF.

#### 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.

##### 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

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)*

Year ended 30 August 2020

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## 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)*

Year ended 30 August 2020

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

##### **Depreciation *(continued)***

The ecological gardens at Patmos are under construction following a significant development plan and make up the entire Endowment 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)*

Year ended 30 August 2020

## 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Donations</b>				
Donations	13,620	6,200	19,820	30,000

## 6. Investment income

	Unrestricted Funds £	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Bank interest receivable	10	0	10	67

## 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Christian ecological centres	30,487	-	30,487

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Christian ecological centres	17,549	1,292	18,841

## 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2020 £	Total fund 2019 £
Christian ecological centres	30,487	30,487	18,841

An analysis of expenditure is as follows:

	2020 £	2019 £
Learning Context	645	2,115
Learning Programme	17,063	7,080
Organisation		162
Governance	11,140	5,648
Foreign exchange (gain)/loss		2,197
Depreciation	1,639	1,639
	<b>30,487</b>	<b>18,841</b>

# Charis Charitable Trust

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 August 2020

## 9. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	1,639	1,639
Foreign exchange differences	-	(3,447)

## 10. Independent examination fees

	Year to 30 Aug 20 £	Period from 1 Sep 18 to 30 Aug 19 £
Fees payable to the independent examiner for: Independent examination of the financial statements	-	5,400

## 11. Staff costs

The average head count of employees during the year was Nil (2019: Nil).

## 12. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

## 13. Tangible fixed assets

	Land and buildings £	Leasehold improvements £	Other £	Total £
<b>Cost</b>				
At 31 August 2019	817,781	18,235	91,158	927,174
Additions	10,751	-	594	11,345
<b>At 30 August 2020</b>	<b>828,532</b>	<b>18,235</b>	<b>91,752</b>	<b>938,519</b>
<b>Depreciation</b>				
At 31 August 2019	-	-	5,264	5,264
Charge for the year	-	-	-	-
<b>At 30 August 2020</b>	<b>-</b>	<b>-</b>	<b>5,264</b>	<b>5,264</b>
<b>Carrying amount</b>				
<b>At 30 August 2020</b>	<b>828,532</b>	<b>18,235</b>	<b>86,468</b>	<b>933,235</b>
At 30 August 2019	817,781	18,235	85,894	921,910

Land and buildings comprises land amounting to £293,635 (2019: £293,635) which is not depreciated and property under construction amounting to £524,146 (2019: £483,977). Property under construction is not depreciated until it is fully developed.