

REGISTERED COMPANY NUMBER: 00966772 (England and Wales)  
REGISTERED CHARITY NUMBER: 272018

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2021  
for  
COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD**

Brown McLeod Limited  
Chartered Accountants  
The Old Workshop  
1 Ecclesall Road South  
Sheffield  
South Yorkshire  
S11 9PA

# COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

## Report of the Trustees for the Year Ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The aim of the Commonwealth Human Ecology Council (CHEC), an educational charity, is to further the importance of a holistic and sustainable view of the world and a continuing emphasis on development through the implementation of human ecology. CHEC's programmes strive to awaken the Commonwealth to the need for deeper human and ecological philosophies in order to achieve a wider coalition between all levels of society and the natural world on which they depend.

#### Mission Statement

Human Ecology embraces the principles of natural and moral philosophy. It draws on knowledge and understanding from the sciences and humanities in order to develop and promote holistic and sustainable initiatives, ideas and development projects with the aim of enhancing and strengthening people's relationships with each other and with their natural environments. Human Ecology, from this standpoint, works to create sustainable, lasting improvements in people's lives by fostering projects that engage and enhance the skills of local communities, involve all sectors of society, improve livelihoods, and maintain environmental benefits. It is a philosophy and a process and is constantly learning and adapting, just as it is educating, encouraging and stimulating others. It has become an academic field of enquiry, a developmental philosophy with an approach to sustainability and a new means of unifying political, economic and social endeavours to provide a meaningful future for rural and urban people in the Commonwealth and elsewhere.

# COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

## Report of the Trustees for the Year Ended 31 December 2021

### OBJECTIVES AND ACTIVITIES

#### Significant activities

During 2021, as CHEC entered its 51st year, the organisation has continued to focus on areas of international concern such as climate change, food and water security, pollution in the air and in the oceans, urban resilience as well as the role of education in seeking improvements in all such matters where CHEC believes human ecological thinking can help towards programmes that are aimed at achieving sustainability. CHEC's efforts in this regard support the principles outlined by Heads of Government in the Commonwealth Blue Charter. In this regard CHEC's work has continued to focus on the importance of protecting and restoring mangroves which help protect coastlines and the importance of this has been highlighted by the concern of the 32 small member states about the impact of rising sea levels, tropical storms, protection of coastal fishing grounds, corals and reefs.

CHEC UK works with other CHEC Chapters and contacts around the Commonwealth, and in partnership with civil society organisations globally. CHEC is a member of the Informal Forum of Commonwealth Organisations (IFCO) which brings Commonwealth Accredited Organisations together to discuss working in greater harmony and partnership. CHEC is also in Special Consultative Status with the UN Economic and Social Council (ECOSOC). It is a member of the Commonwealth Consortium for Education (CCfE) and the international development organisation, BOND.

As human ecology is a global subject, CHEC also works in partnership with ecological organisations, including the Society for Human Ecology (SHE), supporting conferences on sustainability, human ecology as well as other relevant activities. It is also seeking to broaden contacts within universities. CHEC works in concert with both the Commonwealth Secretariat, to which it is accredited, and the Commonwealth Foundation.

CHEC, having been accredited by UNFCCC, sent a delegation of seven persons to COP-26 in Glasgow from 31 October to 12 November 2021. In an arrangement with New Zealand's Waikato University, CHEC sent daily reports of activities at COP-26 which were then shared across the Pacific. Having moved out of its office in London in October 2020 to become a virtual organisation, meetings took place on Zoom during the Covid-19 pandemic and webinars were held on climate related issues. As a result, attendances at Governing Board meetings have increased with members tuning in from outside the UK. Thanks to the facilities provided by the National Liberal Club, these are now often hybrid with some attending on zoom and others face to face.

#### Projects

Work on the bee project in Uganda had been continued, but due to the Covid-19 pandemic this had to be cut short. Ideas are still being developed on ponds and water management in Bangladesh and India and work on this continues. In mid-2020, CHEC was able to support the project "Livelihood Enhancement of Tribes and Biodiversity Conservation in Wayanad District, Kerala, India. In October 2021, CHEC and Bread and Water for Africa (UK), working in partnership through "We are the Future School Project in Sierra Leone", a new school in Freetown was completed and a video of the delighted pupils is on the CHEC website. In November 2021 in Kenya, at Ilparakuo, Magadi, a partnership project was started to establish a Children's Learning Centre at the existing Maasai Village Polytechnic and is due to be completed mid-2022.

#### Publications and Website

In April 2021, CHEC published Human Ecology Journal No. 31 on Pollution, tackling associated global problems. Countries involved included Australia, The Gambia, India, Malaysia, New Zealand, and the United Kingdom. Originally intended for the Kigali CHOGM in Rwanda, this meeting was postponed until June 2022, so CHEC made this journal available for COP-26 in Glasgow in November 2021. Work also started on Human Ecology Journal No 32 on Forests which will be available in June 2022 to mark the Queen's Platinum Jubilee as well as for the Kigali CHOGM. CHEC's website keeps friends of human ecology updated about discussions around the Commonwealth on climate change adaptation and mitigation, the state of soil, rivers, lakes and oceans. It looks at how our consumption affects the environment and what we can do about it. All CHEC's reports are available on it. The quiet of lockdown has enabled CHEC to build followers on the social media with great effect.

### FINANCIAL REVIEW

#### Principal funding sources

The finances of CHEC are monitored by its Finance Committee. Banking arrangements are under review in the context of good governance. Financial support is also received from the Human Ecology Foundation (HEF), a subsidiary trust of CHEC but served by its own trustees and which incorporates the legacy of CHEC's late Founder, Zena Daysh.



## COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

### Report of the Trustees for the Year Ended 31 December 2021

#### FUTURE DEVELOPMENTS

An active year ahead is expected in 2022 as, due to Covid-19, the Commonwealth Heads of Government Meeting (CHOGM) was again postponed and will now be held in June 2022 in Kigali, Rwanda. CHEC has used 2021 to plan its contribution to that meeting and will be participating in its forums. Now the overheads of the London office have been removed, this has enabled the charity to support small projects in Commonwealth developing countries, which has been much appreciated by those benefitting. In approving such projects sustainability is a key factor.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its deed of trust and governance documents, and constitutes a company, limited by guarantee, as defined by the Companies Act 2006. Its Articles of Association were updated to accommodate current legal requirements, approved at an EGM in February 2015. CHEC's Finance Committee meets regularly and reports to its Governing Board.

CHEC's work continues to be dependent on its global membership and supporters as well as on its Governing Board members and volunteers, along with assistance from a web consultant who has revamped the website on a continuing basis and built up CHEC's profile on the social media. Work is in progress to set up a membership and fundraising committee. A debt of gratitude is due to all involved in our work. Details of the Trustees are attached to this report.

##### 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. Safeguarding is reviewed as appropriate. The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing aims and objectives and in planning future activities. The Charity's purpose focuses on raising global public awareness and providing education on all aspects of human ecology.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

00966772 (England and Wales)

##### Registered Charity number

272018

##### Registered office

The Old Workshop  
1 Ecclesall Road South  
Sheffield  
South Yorkshire  
S11 9PA



COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Report of the Trustees  
for the Year Ended 31 December 2021

Trustees

Mr J Bonham  
Mr M Robinson  
Prof. I Douglas  
Mrs E Ekehorn (resigned 24.11.21)  
Mrs C Stephen (resigned 24.11.21)  
Mr M Mutter  
Dr R Kaira  
Ms J Samuels  
Ms R Cox  
Mr S Loganathan  
Mr T Peel  
Ms E Robinson  
Dr J Ross  
Mr P Mitterbauer (appointed 24.11.21)

Patrons

Mr N Stannard  
Ms N Townsend  
Mrs E Ekehorn (appointed 24/11/2021)

Honorary President

Mr Levi Oguike

Company Secretary

Ms E Robinson

Independent Examiner

R Byrne  
FCCA  
Brown McLeod Limited  
Chartered Accountants  
The Old Workshop  
1 Ecclesall Road South  
Sheffield  
South Yorkshire  
S11 9PA

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 28 September 2022 and signed on its behalf by:



Mr M Robinson - Trustee

Independent Examiner's Report to the Trustees of  
Commonwealth Human Ecology Council Ltd

Independent examiner's report to the trustees of Commonwealth Human Ecology Council Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



R Byrne  
FCCA  
Brown McLeod Limited  
Chartered Accountants  
The Old Workshop  
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Date: 28/9/2022

## COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Statement of Financial Activities  
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		706	-	706	6,478
Investment income	2	28,044	-	28,044	19,005
<b>Total</b>		<u>28,750</u>	<u>-</u>	<u>28,750</u>	<u>25,483</u>
<b>EXPENDITURE ON</b>					
Raising funds		18,088	-	18,088	26,200
Charitable activities					
Project expenditure		12,000	-	12,000	5,798
<b>Total</b>		<u>30,088</u>	<u>-</u>	<u>30,088</u>	<u>31,998</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,338)	-	(1,338)	(6,515)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		12,290	3,327	15,617	22,132
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>10,952</u>	<u>3,327</u>	<u>14,279</u>	<u>15,617</u>

The notes form part of these financial statements



# COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

## Balance Sheet 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		12,452	3,327	15,779	17,117
<b>CREDITORS</b>					
Amounts falling due within one year	6	(1,500)	-	(1,500)	(1,500)
<b>NET CURRENT ASSETS</b>		<u>10,952</u>	<u>3,327</u>	<u>14,279</u>	<u>15,617</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>10,952</u>	<u>3,327</u>	<u>14,279</u>	<u>15,617</u>
<b>NET ASSETS</b>		<u>10,952</u>	<u>3,327</u>	<u>14,279</u>	<u>15,617</u>
<b>FUNDS</b>	7				
Unrestricted funds				10,952	12,290
Restricted funds				3,327	3,327
<b>TOTAL FUNDS</b>				<u>14,279</u>	<u>15,617</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

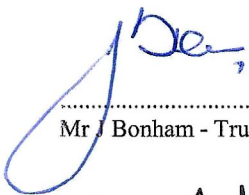
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

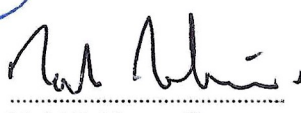
The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28.9.2021 and were signed on its behalf by:

  
Mr J Bonham - Trustee

  
Mr M Robinson - Trustee

The notes form part of these financial statements

# COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

## Notes to the Financial Statements for the Year Ended 31 December 2021

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Taxation

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

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Investment income received	28,001	18,999
Deposit account interest	43	6
	<u>28,044</u>	<u>19,005</u>

### 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Deficit on disposal of fixed assets	-	1,408
	<u>-</u>	<u>1,408</u>

COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

	31.12.21	31.12.20
	£	£
Trustees' expenses	3,418	746

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,478	5,000	6,478
Investment income	19,005	-	19,005
<b>Total</b>	<b>20,483</b>	<b>5,000</b>	<b>25,483</b>
<b>EXPENDITURE ON</b>			
Raising funds	26,200	-	26,200
Charitable activities			
Project expenditure	-	5,798	5,798
<b>Total</b>	<b>26,200</b>	<b>5,798</b>	<b>31,998</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(5,717)</b>	<b>(798)</b>	<b>(6,515)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	18,007	4,125	22,132
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>12,290</b>	<b>3,327</b>	<b>15,617</b>



COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Accrued expenses	<u>1,500</u>	<u>1,500</u>

7. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	12,290	(1,338)	10,952
Restricted funds			
Project fund	3,327	-	3,327
<b>TOTAL FUNDS</b>	<u>15,617</u>	<u>(1,338)</u>	<u>14,279</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	28,750	(30,088)	(1,338)
<b>TOTAL FUNDS</b>	<u>28,750</u>	<u>(30,088)</u>	<u>(1,338)</u>

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	18,007	(5,717)	12,290
Restricted funds			
Project fund	4,125	(798)	3,327
<b>TOTAL FUNDS</b>	<u>22,132</u>	<u>(6,515)</u>	<u>15,617</u>

COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,483	(26,200)	(5,717)
Restricted funds			
Project fund	5,000	(5,798)	(798)
<b>TOTAL FUNDS</b>	<b>25,483</b>	<b>(31,998)</b>	<b>(6,515)</b>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	18,007	(7,055)	10,952
Restricted funds			
Project fund	4,125	(798)	3,327
<b>TOTAL FUNDS</b>	<b>22,132</b>	<b>(7,853)</b>	<b>14,279</b>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,233	(56,288)	(7,055)
Restricted funds			
Project fund	5,000	(5,798)	(798)
<b>TOTAL FUNDS</b>	<b>54,233</b>	<b>(62,086)</b>	<b>(7,853)</b>

COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.



COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Grants	-	5,000
Subscriptions & donations	656	1,478
Exceptional items	50	-
	<u>706</u>	<u>6,478</u>
Investment income		
Investment income received	28,001	18,999
Deposit account interest	43	6
	<u>28,044</u>	<u>19,005</u>
Total incoming resources	28,750	25,483
<b>EXPENDITURE</b>		
Charitable activities		
Project expenditure	12,000	5,798
Support costs		
Management		
Trustees' expenses	3,418	746
Rent, rates & insurance	1,241	7,679
Repairs & renewals	-	1,200
Light and heat	-	103
Postage, telephone & fax	394	645
Printing, publications & staty	160	13
Sundry expenses	939	1,696
Travel, conferences & admin	1,153	239
Administration costs	900	1,050
IT consultancy	8,383	8,272
Loss on sale of tangible fixed assets	-	1,408
	<u>16,588</u>	<u>23,051</u>
Finance		
Bank charges	-	16
Governance costs		
Wages	-	1,633
Accountancy and legal fees	1,500	1,500
	<u>1,500</u>	<u>3,133</u>
Total resources expended	30,088	31,998
Net expenditure	<u>(1,338)</u>	<u>(6,515)</u>

This page does not form part of the statutory financial statements

COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

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for the Year Ended 31 December 2021

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