

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 2022
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

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for the Year Ended 31 December 2022

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COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Report of the Trustees for the Year Ended 31 December 2022

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 2022. 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 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 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, 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.

Significant Activities

At the Annual General Meeting on 16 November 2022, it was opened with a special item during which tributes were paid to her Late Majesty, Queen Elizabeth II. Her contribution to the Modern Commonwealth was recognised by all as being outstanding, and one that will secure the Organisation for very many years into the future.

During 2022, as CHEC entered its 52nd year, the organisation has continued to focus on areas of great 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 and, more recently at the 2022 Rwanda CHOGM, the Commonwealth Living Lands Charter. In this regard CHEC's work has continued to focus on the importance of restoring mangroves which help protect coastlines and the importance of this has been highlighted by the concern of the 32 small Commonwealth 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 where they can work in greater harmony and partnership. CHEC is also in Special Consultative Status with the UN Economic and Social Council (ECOSOC) and has recently completed its four-year activity review required for continued membership. 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.

COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Report of the Trustees for the Year Ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Significant Activities

The Commonwealth Heads of Government Meeting (CHOGM) was held in Kigali, Rwanda from 20 to 25 June 2022. With the help of the Commonwealth Foundation and the Human Ecology Fund (HEF) CHEC was able to arrange for three young delegates from Ghana, India, and The Gambia to attend the Peoples Forum, one of whom also attended the Youth Forum before CHOGM started. CHEC's Chair also attended CHOGM, and various forum events including Business, Peoples and Women. The Rotary International Reception was also attended, which was important given the importance they attach to preserving mangroves, which CHEC strongly supports. A special leaflet about our work was produced and given wide circulation. We were able to highlight CHEC's Journal No 32 on Forestry, produced to mark HM The Queen's Platinum Jubilee. We were able to interact with others at all levels and CHEC's work was well publicised.

CHEC, having been accredited by UNFCCC, has followed up on its arrangement with New Zealand's Waikato University and circulated across the Pacific reports of its activities at COP-27, which two of our sponsored delegates at CHOGM gained sponsorship to attend its Youth Forum in Sharm El-Sheikh, Egypt. Having moved out of its office in London in 2020 to become a virtual organisation, meetings and webinars continue to take place on Zoom. As a result, attendances at Governing Board meetings have remained high 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 in the UK attending face to face, others tuning in virtually from wherever they may be.

Current Projects

With the support of its subsidiary charity, the Human Ecology Fund (HEF), after a quiet period due to the impact of Covid 19, CHEC has embarked upon a programme which is supporting more project work. Ideas continue to be developed on ponds and water management in Bangladesh and India, and it is hoped this will lead to substantive work. In partnership with CHEC and Bread and Water for Africa (UK), "We are the Future School Project in Sierra Leone", has been completed and CHEC's Chair was able to inform the President of Sierra Leone about the success of this at the Kigali CHOGM. In Kenya, as previously reported last year, a partnership project, started in November 2021 to establish a Children's Learning Centre Start-up at the existing Maasai Village Polytechnic at Iparakuo, Magadi, Kenya has been completed. In addition, five more projects have been started and will be completed in 2023. These are Environmental and Community Development Project in The Gambia; Sanitree project in Jaipur, India; Solar for Schools Project in Ebony State, Nigeria; Education Aid - APT Children's Home in Andhra Pradesh, India; Promoting Sustainable Livelihoods for the Women of Valanthakrad Island in Kerala, India. Details of all can be found on CHEC's website at www.checinternational.org

Publications and Website

In April 2022, CHEC published Human Ecology Journal No. 32 on Forestry, to mark HM The Queen's Platinum Jubilee. During 2022 work was done on modernising CHEC's website and this is now available on www.checinternational.org. CHEC's new website is lively and the CHEC Annual Reports are published on it, as are CHEC Points, newsletters, and all recent journals. It keeps friends of human ecology alert, updated on discussions around the Commonwealth on climate change adaptation and mitigation, the state of the soil, rivers, lakes, and oceans. It looks at how our consumption affects the environment and what we can do about it. Our reach to civil society has improved through CHEC's attempts to build up our followers on social media. CHEC Points have been in abeyance since Covid, but it is hoped to resuscitate these and newsletters in the coming year.

FINANCIAL REVIEW

Principal Funding Sources

The finances of CHEC are monitored by its Finance Committee, whose membership has been updated. Review of CHEC's banking arrangements in the context of good governance have been completed and the decision made to remain with Barclays. Financial support is also received from the income of the Human Ecology Foundation (HEF), a subsidiary trust of CHEC served by its own trustees, which incorporates the legacy of CHEC's Founder, Zena Daysh, and protects its capital value.

FUTURE DEVELOPMENTS

An active year ahead is expected in 2023 as CHEC prepares for COP-28 in the UAE. Further new projects are being planned and we hope to involve the Caribbean and South Africa. The next CHOGM will be in Samoa in October 2024, and we are working on raising CHEC's profile in the Pacific with help from Australia and New Zealand.

COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Report of the Trustees for the Year Ended 31 December 2022

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. It is run by 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. Board composition is mindful of diversity and gender. A membership and fundraising committee was set up in the year. A debt of gratitude is due to all involved in our work. Details of the Trustees are attached to this report.

The Finance Committee meets regularly and reports to the Governing Board, which has set its terms of reference. Its composition has been reviewed and renewed.

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 guidance contained in 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

Trustees
Mr J Bonham
Mr M Robinson
Prof. I Douglas
Mr M Mutter
Dr R Kalra
Ms J Samuels
Ms R Cox
Mr S Loganathan
Mr T Peel
Ms E Robinson
Dr J Ross
Mr P Mitterbauer
Mr H Greenfield (appointed 16.11.22)

Patrons
Mr N Stannard
Mrs E Ekehorn

Honorary President
Mr Levi Oguike

Company Secretary
Ms E Robinson

COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Report of the Trustees
for the Year Ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
M E B Giles FCA
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 on26 July 2023..... 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 2022.

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.



M E B Giles FCA

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

Date:26.....17/.....23.....

COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		313	-	313	706
Investment income	2	31,318	-	31,318	28,044
Total		<u>31,631</u>	<u>-</u>	<u>31,631</u>	<u>28,750</u>
EXPENDITURE ON					
Raising funds		-	-	-	18,088
Charitable activities					
Project expenditure		16,188	-	16,188	12,000
Operating costs		19,523	-	19,523	-
Total		<u>35,711</u>	<u>-</u>	<u>35,711</u>	<u>30,088</u>
NET INCOME/(EXPENDITURE)		(4,080)	-	(4,080)	(1,338)
RECONCILIATION OF FUNDS					
Total funds brought forward		10,952	3,327	14,279	15,617
TOTAL FUNDS CARRIED FORWARD		<u><u>6,872</u></u>	<u><u>3,327</u></u>	<u><u>10,199</u></u>	<u><u>14,279</u></u>

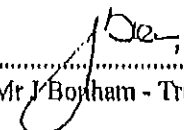
The notes form part of these financial statements

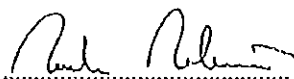
COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Balance Sheet - continued
31 December 2022

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 on26 July 2023..... and were signed on its behalf by:


.....
Mr J Bonham - Trustee


.....
Mr M Robinson - Trustee

COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Notes to the Financial Statements for the Year Ended 31 December 2022

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

	31.12.22	31.12.21
	£	£
Investment income received	31,311	28,001
Deposit account interest	7	43
	<u>31,318</u>	<u>28,044</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

	31.12.22	31.12.21
	£	£
Trustees' expenses	<u>5,661</u>	<u>3,418</u>

COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
CURRENT ASSETS					
Debtors	5	861	-	861	-
Cash at bank		7,631	3,327	10,958	15,779
		<u>8,492</u>	<u>3,327</u>	<u>11,819</u>	<u>15,779</u>
CREDITORS					
Amounts falling due within one year	6	(1,620)	-	(1,620)	(1,500)
NET CURRENT ASSETS		<u>6,872</u>	<u>3,327</u>	<u>10,199</u>	<u>14,279</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,872</u>	<u>3,327</u>	<u>10,199</u>	<u>14,279</u>
NET ASSETS		<u>6,872</u>	<u>3,327</u>	<u>10,199</u>	<u>14,279</u>
FUNDS	7				
Unrestricted funds				6,872	10,952
Restricted funds				3,327	3,327
TOTAL FUNDS				<u>10,199</u>	<u>14,279</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	706	-	706
Investment income	28,044	-	28,044
Total	28,750	-	28,750
EXPENDITURE ON			
Raising funds	18,088	-	18,088
Charitable activities			
Project expenditure	12,000	-	12,000
Total	30,088	-	30,088
NET INCOME/(EXPENDITURE)	(1,338)	-	(1,338)
RECONCILIATION OF FUNDS			
Total funds brought forward	12,290	3,327	15,617
TOTAL FUNDS CARRIED FORWARD	10,952	3,327	14,279

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Prepayments and accrued income	861	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Accrued expenses	1,620	1,500

7. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	10,952	(4,080)	6,872
Restricted funds			
Project fund	3,327	-	3,327
TOTAL FUNDS	14,279	(4,080)	10,199

COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,631	(35,711)	(4,080)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>31,631</u>	<u>(35,711)</u>	<u>(4,080)</u>

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>15,617</u>	<u>(1,338)</u>	<u>14,279</u>

Comparative 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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>28,750</u>	<u>(30,088)</u>	<u>(1,338)</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	12,290	(5,418)	6,872
Restricted funds			
Project fund	3,327	-	3,327
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>15,617</u>	<u>(5,418)</u>	<u>10,199</u>

COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

7. MOVEMENT IN FUNDS - continued

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	60,381	(65,799)	(5,418)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>60,381</u>	<u>(65,799)</u>	<u>(5,418)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

COMMONWEALTH HUMAN ECOLOGY COUNCIL LTD

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions & donations	313	656
Exceptional items	-	50
	<u>313</u>	<u>706</u>
Investment income		
Investment income received	31,311	28,001
Deposit account interest	7	43
	<u>31,318</u>	<u>28,044</u>
Total incoming resources	31,631	28,750
EXPENDITURE		
Charitable activities		
Project expenditure	16,188	12,000
Support costs		
Management		
Trustees' expenses	5,661	3,418
Rent, rates & insurance	-	1,241
Postage, telephone & fax	152	394
Printing, publications & staty	363	160
Sundry expenses	1,049	939
Travel, conferences & admin	4,693	1,153
Administration costs	-	900
IT consultancy	5,966	8,383
	<u>17,884</u>	<u>16,588</u>
Finance		
Bank charges	19	-
Governance costs		
Accountancy and legal fees	1,620	1,500
	<u>35,711</u>	<u>30,088</u>
Total resources expended	35,711	30,088
Net expenditure	<u>(4,080)</u>	<u>(1,338)</u>

This page does not form part of the statutory financial statements