

# CHRISTIAN ECOLOGY LINK

England & Wales - Charity number 328744

## Details

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**Other names** GREEN CHRISTIAN

**Status** Registered

**Legal form** Charitable company

**Company number** [02445198](#)

**Registered** 1990-07-31

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 35 Kitto Road  
London  
SE14 5TW

**Phone** 02077326550

**Email** [info@greenchristian.org.uk](mailto:info@greenchristian.org.uk)

**Website** <http://www.greenchristian.org.uk/>

## Activities

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**Objects:** A) PROPAGATING AMONG CHRISTIAN PEOPLES AND CHURCHES A BETTER UNDERSTANDING OF THE IMPORTANT PLACE WITHIN THE CHRISTIAN GOSPEL OF THE INTEGRITY OF CREATION & OF THE HUMAN ROLE AS STEWARD OF CREATION & ADVANCING THE EDUCATION OF CHRISTIANS IN SUBJECTS RELATING TO THE INTEGRITY OF CREATION AND HUMAN STEWARDSHIP. B) PROPAGATING TO THE PUBLIC THE CHRISTIAN UNDERSTANDING OF CREATION & OF THE HUMAN ROLE AS STEWARD OF CREATION AND ADVANCING THE EDUCATION OF THE PUBLIC IN SUBJECTS RELATING TO THE CHRISTIAN UNDERSTANDING OF CREATION AND HUMAN STEWARDSHIP.

**Activities:** Promotes and encourages the propagation, among Churches and the public, of a better understanding of the integrity of creation and of the human role as steward of creation.

## Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Religious Activities, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£65,974	£61,903	-	-
2023-12-31	£57,831	£44,916	-	-
2022-12-31	£58,449	£49,864	-	-
2021-12-31	£57,191	£46,266	-	-
2020-12-31	£68,159	£40,068	-	-

## Trustees

Name	Role	Appointed
<b>GEORGE DOW</b>	Chair	
Andrew Peter Bowsher		2021-07-17
<b>BARBARA JILL ECHLIN</b>		
Colin Geoffrey Andrews		2024-07-12
<b>ELEANOR MARY ORR</b>		
Fr Andrew Norman CJN		2020-11-14
Jack Wakefield		2025-07-12
Julia Robinson		2021-07-17
Paul James Bodenham		
<b>TIM COOPER</b>		

**CHRISTIAN ECOLOGY LINK**

England & Wales - Charity number 328744

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# Accounts

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Ordinary Christians,  
extraordinary times

# Christian Ecology Link Limited

Report and Accounts  
Year ended 31 December 2024

# Christian Ecology Link Limited

## Report of the Trustees

Green Christian is a registered trading name of Christian Ecology Link Ltd.

The Trustees submit their report and accounts for the year ended 31<sup>st</sup> December 2024.

**Governing Document:** Memorandum and Articles of Association

**Company Status:** The Company is limited by guarantee and has no share capital. Each company member undertakes to contribute up to £10 if, on winding up, the company has a deficit. The company is a registered charity under the Charities Act 1960.

Charity number: 328744

Company number: 2445198

Registered Office Address: 35 Kitto Road, London SE14 5TW

### Advisors:

Bankers: The Cooperative Bank, P O Box 101, 1 Balloon Street, Manchester M60 4EP  
Independent Examiner: Archie McDowall BA CA, Stewardship, 1 Lambs Passage, London EC1Y 8AB

**Principal Activities and Public Benefit Statement:** The company works for the benefit of Christians, the general public and the created world by propagating among the churches and to the general population a better understanding of the integrity of creation and the proper role of humankind as stewards of that creation. It works to further this aim by educating people in churches and elsewhere on subjects relating to stewardship and the creation and encouraging practical actions for the benefit of the created world and of the humans and other creatures for whom it is home.

In planning the activities the Directors have had regard to the guidance issued by the Charity Commission on Public benefit.

**Patrons:** The following have served as patrons during the period under review –

Fr Sean McDonagh, Jonathon Porritt, Prof Sir Ghillean Prance, Dr Elaine Storkey, Rt Revd James Jones, Dr Shilpita Matthews.

### Directors and Trustees

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

Colin Andrews (appointed 12.7.24)  
Paul Bodenham  
John Payne (resigned 12.7.24)  
Isobel Murdoch (resigned 12.7.24)  
Prof. Tim Cooper  
Julia Robinson  
Eleanor Orr  
Jack Wakefield (appointed 12.7.25)

Phillip Attwood (appointed 12.7.24)  
Barbara Echlin  
Andii Bowsher  
Ashley Ralston (resigned 12.7.25)  
Andrew Norman  
George Dow  
Deborah Tomkins (resigned 12.7.25)

New Trustees (Directors) are recruited by the existing Trustees and recommended to the Company AGM, where they are subsequently approved by a vote of the company members. They serve a three year term and can be reappointed when this expires. Trustees may appoint a new Trustee during the year who can serve until the next AGM. A group of Trustees meets several times a year to plan future strategy.

### **Trustees' Review of the Year:**

In 2024 Green Christian continued to develop its mission and outreach, in new as well as established directions.

New for 2024 were two specific projects, each led by a new part-time staff member. The Churches Project aims to "deepen ecological discipleship within churches" and 2024 saw the production of two sets of resources, one for the General Election and the other on climate justice. The Food Project aims to campaign and build awareness on sustainable food and farming, and 2024 saw a series of monthly online workshops on these issues as well as a review of our existing food resources.

Ongoing for 2024 was our Borrowed Time project, which continued to run sessions of Deep Waters (exploring the complexity of our emotional responses to the climate emergency) and Cloud and Fire (exploring how church and pastoral leaders can respond to eco grief and anxiety within their ministry)."

We offered a 5-week Lent Course, "Calling a Wounded Planet Home", for churches to use. Also ongoing in 2024, our Joy In Enough project maintained its dedicated website, Plenty resource on sustainable economics, and regular Zoom talks.

During the year Green Christian held three main events. In January the Way Of Life Community held a day event in London. In September there was a reflective weekend, Being The Still Centre On The Radical Edge, held at the Othona Community in Essex, with 44 participants in person and others joining on Zoom. In November the Annual Members Meeting in London focused on enabling change in churches.

On The Road Together events were held in Coventry and Ludlow in spring 2024. 'Green Christian held its usual stall at Greenbelt and cooperated with other organizations throughout the year – for the No Faith In Fossil Fuels Lent Vigil, for the Restore Nature Now church service and march to Westminster in June, and for a joint stall at Just Love's student and graduate gathering.

Supporting external campaigns remains integral to Green Christian, with a particular focus in 2024 on the Climate And Nature Bill.

Green Christian reviewed its local group policy, and ended 2024 with nine official groups and links to five other groups which operate independently.

Throughout 2024, Green Christian's social media presence continued to grow (we are active on Facebook, Instagram, YouTube and X). We also continued to produce a regular e news and monthly prayer diary. Two issues of Green Christian Magazine were published, in spring and autumn, as well as the annual Storm Of Hope brochure. All print resources now use recycled uncoated paper.

Membership is slightly up with 1146 members, up 36 on a year ago. We have 805 individual members, 192 joint members, 33 churches, 18 organisations, 40 ordinands in training, 52 complimentary and 6 magazine subscribers.

Green Christian's work is overseen by seven groups as well as the Board Of Trustees. One of our two Co-Chairs stood down in summer 2024 but remained a Trustee until July 2025.

Green Christian's plans for 2025 are:

\*to develop further our Churches and Food projects

\*to develop our social media and online presence by employing a part-time digital media officer

### **Financial Review:**

Green Christian continues to be in a strong financial position at the end of 2024. Subscription income remains stable year on year, and additional donations are £17,043 in 2024 (2023: £16,181). 2024 saw an increase in both income and costs due to a weekend residential conference and increased salary costs, but the charity still finished the year with a surplus of £4,071 overall (2023: £12,915).

The balance of unrestricted cash and cash equivalents at the end of 2024 was £107,759 (2023: £103,514). This includes £2,561 in amounts taken for Life membership of CEL and held in a reserve to provide income for future years, and a designated fund of £9,509 representing the unspent balance of a legacy of £19,513 received in 2012. This fund is kept for use on specific projects otherwise unfunded and none has been spent in 2024 or 2023. Unrestricted assets at the end of 2024 were £99,075 (2023: £95,003).

There were no restricted funds held at the end of either 2024 or 2023.

It is a policy of the Trustees to keep a minimum of £6,000 in cash and cash equivalents in a general reserve to meet current commitments in furtherance of the aims of the charity, such as publications to which subscribers are entitled and the payment of conference expenses in the event of such a conference being under subscribed. In order to facilitate the employment of paid staff to meet growth objectives a further sum of £6,000 is identified to meet employment liabilities. As reserves continue to be above this level we are able to expand our activities.

The majority of income is received as subscriptions and donations from members and other sympathetic individuals and organisations. The single largest area of expenditure is the production of a magazine twice yearly which is distributed free to members, occasionally sold at events and frequently distributed free of charge as a means of furthering the aims of the charity.

**Risk Statement:** The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. They believe that appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

**Responsibilities of Directors (also known as Trustees):** Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts the Directors are required to –

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- Observe the methods and principles in the Charities SORP
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the above report, the Directors have taken advantage of special exemptions available to small companies.

This report was approved by the Directors and signed on their behalf by:

*Barbara Echlin*  
Barbara Echlin (Sep 23, 2025 10:03:13 GMT+1)

Barbara Echlin – Director

Date: Sep 23, 2025

35 Kitto Road, London SE14 5TW.

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024 on pages 5 to 12 following, which have been prepared on the basis of the accounting policies set out on page 7.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Archie McDowall  
Archie McDowall (Sep 23, 2025 12:13:42 GMT+1)

Archie McDowall BA CA

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: Sep 23, 2025

**CHRISTIAN ECOLOGY LINK LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	56,300	12	56,312	55,752
Charitable activities	4	7,014	-	7,014	244
Other trading activities	5	1,266	-	1,266	831
Investments	6	1,383	-	1,383	1,004
<b>Total income and endowments</b>		<b>65,961</b>	<b>12</b>	<b>65,974</b>	<b>57,831</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	7	61,891	12	61,903	44,916
<b>Total expenditure</b>		<b>61,891</b>	<b>12</b>	<b>61,903</b>	<b>44,916</b>
<b>Net income/(expenditure)</b>		<b>4,071</b>	<b>0</b>	<b>4,071</b>	<b>12,915</b>
<b>Transfers between funds</b>	14	-	-	-	-
		4,071	0	4,071	12,915
<b>Net movement in funds</b>		<b>4,071</b>	<b>0</b>	<b>4,071</b>	<b>12,915</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		95,004	-	95,004	82,089
<b>Total funds carried forward</b>	14	<b>99,075</b>	<b>0</b>	<b>99,075</b>	<b>95,004</b>

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

All income and expenditure derive from continuing operations.

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

The notes on page 7 - 11 form part of these accounts.

**CHRISTIAN ECOLOGY LINK**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>CURRENT ASSETS</b>					
Debtors	9	2,499	-	2,499	2,069
Cash at bank and in hand	10	107,759	-	107,759	103,514
		<u>110,258</u>	<u>-</u>	<u>110,258</u>	<u>105,583</u>
<b>CREDITORS: Amounts falling due within one year</b>					
	11	(9,031)	-	(9,031)	(8,018)
		<u>101,226</u>	<u>-</u>	<u>101,226</u>	<u>97,565</u>
<b>Net current assets / (liabilities)</b>					
		<u>101,226</u>	<u>-</u>	<u>101,226</u>	<u>97,565</u>
<b>Total assets less current liabilities</b>					
		<u>101,226</u>	<u>-</u>	<u>101,226</u>	<u>97,565</u>
<b>CREDITORS: Amounts falling due after more than one year</b>					
	12	(2,151)	-	(2,151)	(2,561)
		<u>99,075</u>	<u>-</u>	<u>99,075</u>	<u>95,004</u>
<b>TOTAL NET ASSETS</b>					
		<u>99,075</u>	<u>-</u>	<u>99,075</u>	<u>95,004</u>
<b>FUND BALANCES</b>					
	14				
Unrestricted Funds					
General funds		89,566	-	89,566	85,494
Designated funds		9,509	-	9,509	9,509
		<u>99,075</u>	<u>-</u>	<u>99,075</u>	<u>95,004</u>
Restricted Funds					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>99,075</u>	<u>-</u>	<u>99,075</u>	<u>95,004</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

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

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

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

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

Eleanor Orr  
Eleanor Orr (Sep 22, 2025 22:50:32 GMT+1)

Eleanor Orr

Date: Sep 22, 2025

Company number: 2445198

Charity number: 328744

The notes on page 7 - 11 form part of these accounts.

**CHRISTIAN ECOLOGY LINK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1 Statutory Information**

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

**2 Accounting Policies**

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

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

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

a) Going concern

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

b) Income

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

Income from donations and legacies includes:

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

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

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

c) Expenditure

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

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

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

d) Fund accounting

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

e) Taxation

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

f) Financial instruments

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

g) Exemption from preparing a cashflow statement

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

**CHRISTIAN ECOLOGY LINK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**3 Donations and legacies**

	2024	2023
	£	£
Membership subscriptions	21,690	21,680
General Donations	17,043	16,181
Donations at roadshows	134	372
Grants and major donations	12,000	12,000
Legacies receivable	-	-
Income tax recoverable	5,445	5,519
	<u>56,312</u>	<u>55,752</u>

**4 Income from charitable activities**

	2024	2023
	£	£
Events	7,014	244
	<u>7,014</u>	<u>244</u>

**5 Income from other trading activities**

	2024	2023
	£	£
Publications	1,266	723
Sale of Merchandise	-	108
	<u>1,266</u>	<u>831</u>

**6 Investment income**

	2024	2023
	£	£
Bank interest	1,383	1,004
	<u>1,383</u>	<u>1,004</u>

**7 Charitable expenditure**

**a Costs incurred directly on specific activities**

	2024	2023
	£	£
Postage	1,170	1,217
Printing	19,875	18,345
Events / room hire	9,441	2,886
Office costs	1,184	1,373
Salaries	22,657	17,208
Project resources	3,768	100
Travel costs	326	247
Miscellaneous costs	280	120
	<u>58,702</u>	<u>41,496</u>
Grants payable (note 8c)	-	-
	<u>58,702</u>	<u>41,496</u>

**b Costs incurred on support & administration**

Governance costs		
Independent examiner's fee	930	910
Other	-	-
	<u>930</u>	<u>910</u>
Printing	740	513
Office Costs	350	1,047
Travel to meetings	179	207
Postage	329	25
Insurance	433	354
Miscellaneous costs	240	364
	<u>3,200</u>	<u>3,420</u>

**Total expenditure**

	<u>61,903</u>	<u>44,916</u>
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The fee payable to the independent examiner for examining the accounts was £930 (2023: £870); No other fees were payable to Stewardship in the year (2023: £Nil)

**CHRISTIAN ECOLOGY LINK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

The average monthly number of employees during the year was 6 (2023: 6). Most of the charity's activities are carried out by volunteers.

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

The charity's key management comprise the trustees named on the Company Information page. No employment benefits were payable to key management for the year (2023: £Nil)

**9 Debtors: falling due within one year**

	2024	2023
	£	£
Tax recoverable	2,006	1,360
Prepayments and accrued income	493	709
	2,499	2,069

**10 Cash at Bank and in Hand**

	2024	2023
	£	£
Cash at bank with immediate access	90,773	86,981
Notice deposits (with a term of three months or less)	16,986	16,534
	107,759	103,514

**11 Creditors: liabilities falling due within one year**

	2024	2023
	£	£
Accruals	6,078	5,963
Deferred income	410	410
Other creditors	2,544	1,645
	9,031	8,018

**12 Creditors: amounts falling due after more than one year**

	2024	2023
	£	£
Deferred income	2,151	2,561
	2,151	2,561

**13 Deferred income**

Deferred income comprises the following:

	LIFE	2024	2023
	memberships	£	£
	£	£	£
Balance at the beginning of the reporting period	2,971	2,971	3,751
Amount released to income	(410)	(410)	(780)
Amount deferred in year	-	-	-
Balance at the end of the reporting period	2,561	2,561	2,971

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

Within one year	410	410	410
After one year	2,151	2,151	2,561
	2,561	2,561	2,971

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

**CHRISTIAN ECOLOGY LINK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**14 Funds**

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

	Opening balance 2024 £	Incoming resources 2024 £	Transfers in the year 2024 £	Outgoing resources 2024 £	Closing balance 2024 £
<i>Designated Funds</i>					
Legacy fund	9,509	-	-	-	9,509
	9,509	-	-	-	9,509
<i>General Unrestricted Funds</i>					
	85,495	65,962	-	(61,891)	89,566
Total Unrestricted Funds	95,004	65,962	-	(61,891)	99,075
<i>Restricted Funds</i>					
Joy in Enough	-	12	-	(12)	0
	-	12	-	(12)	0
Aggregate of funds	95,004	65,974	-	(61,903)	99,075

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

	Opening balance 2023 £	Incoming resources 2023 £	Transfers in the year 2023 £	Outgoing resources 2023 £	Closing balance 2023 £
<i>Designated Funds</i>					
Legacy fund	9,509	-	-	-	9,509
	9,509	-	-	-	9,509
<i>General Unrestricted Funds</i>					
	72,208	57,819	-	(44,532)	85,495
Total Unrestricted Funds	81,717	57,819	-	(44,532)	95,003
<i>Restricted Funds</i>					
Joy in Enough	372	12	-	(384)	-
	372	12	-	(384)	-
Aggregate of funds	82,089	57,831	-	(44,916)	95,003

Joy in Enough funds represent funds given for specific projects of the charity. This project is ongoing. The designated Legacy fund of £9,509 represents the unspent balance of a legacy of £19,513 received in 2012.

**CHRISTIAN ECOLOGY LINK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**14 Funds (continued)**

**Analysis of net assets by fund**

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

	<u>Unrestricted Funds</u>			2024 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	2,499	-	-	2,499
Cash at bank and in hand	98,250	9,509	-	107,759
Creditors falling due within one year	(9,031)	-	-	(9,031)
Creditors falling due after one year	(2,151)	-	-	(2,151)
	<u>89,566</u>	<u>9,509</u>	<u>-</u>	<u>99,075</u>

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

	<u>Unrestricted Funds</u>			2023 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	2,069	-	-	2,069
Cash at bank and in hand	94,005	9,509	-	103,514
Creditors falling due within one year	(8,018)	-	-	(8,018)
Creditors falling due after one year	(2,561)	-	-	(2,561)
	<u>85,494</u>	<u>9,509</u>	<u>-</u>	<u>95,005</u>

**15 Transactions with related parties**

During the year the charity:

- a) received donations totalling £631 (2023: £790) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £277 (2023: £533) to two (2023: 2) trustees for travel to meetings whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

**16 Members**

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

**CHRISTIAN ECOLOGY LINK LTD**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2024	2024	2024	2024	2023	2023	2023	2023
		£	£	£	£	£	£	£	
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	56,300	-	12	56,312	55,740	-	12	55,752
Charitable activities	4	7,014	-	-	7,014	244	-	-	244
Other trading activities	5	1,266	-	-	1,266	831	-	-	831
Investments	6	1,383	-	-	1,383	1,004	-	-	1,004
<b>Total income and endowments</b>		<b>65,962</b>	<b>-</b>	<b>12</b>	<b>65,974</b>	<b>57,819</b>	<b>-</b>	<b>12</b>	<b>57,831</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	7	61,891	-	12	61,903	44,532	-	384	44,916
<b>Total Expenditure</b>		<b>61,891</b>	<b>-</b>	<b>12</b>	<b>61,903</b>	<b>44,532</b>	<b>-</b>	<b>384</b>	<b>44,916</b>
<b>Net income/(expenditure)</b>		<b>4,071</b>	<b>-</b>	<b>0</b>	<b>4,071</b>	<b>13,287</b>	<b>-</b>	<b>(372)</b>	<b>12,915</b>
<b>Transfers between funds</b>	14	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>4,071</b>	<b>-</b>	<b>0</b>	<b>4,071</b>	<b>13,287</b>	<b>-</b>	<b>(372)</b>	<b>12,915</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		85,495	9,509	-	95,004	72,208	9,509	372	82,089
<b>Total funds carried forward</b>	14	<b>89,566</b>	<b>9,509</b>	<b>0</b>	<b>99,075</b>	<b>85,495</b>	<b>9,509</b>	<b>-</b>	<b>95,004</b>

**CHRISTIAN ECOLOGY LINK**

England & Wales - Charity number 328744

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# Accounts

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Ordinary Christians,  
extraordinary times

# Christian Ecology Link Limited

Report and Accounts  
Year ended 31 December 2023

# Christian Ecology Link Limited

## Report of the Trustees

Green Christian is a registered trading name of Christian Ecology Link Ltd.

The Trustees submit their report and accounts for the year ended 31<sup>st</sup> December 2023.

**Governing Document:** Memorandum and Articles of Association

**Company Status:** The Company is limited by guarantee and has no share capital. Each company member undertakes to contribute up to £10 if, on winding up, the company has a deficit. The company is a registered charity under the Charities Act 1960.

Charity number: 328744

Company number: 2445198

Registered Office Address: 35 Kitto Road, London SE14 5TW

### Advisors:

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

Independent Examiner: Archie McDowall BA CA, Stewardship, 1 Lambs Passage, London EC1Y 8AB

**Principal Activities and Public Benefit Statement:** The company works for the benefit of Christians, the general public and the created world by propagating among the churches and to the general population a better understanding of the integrity of creation and the proper role of humankind as stewards of that creation. It works to further this aim by educating people in churches and elsewhere on subjects relating to stewardship and the creation and encouraging practical actions for the benefit of the created world and of the humans and other creatures for whom it is home.

In planning the activities the Directors have had regard to the guidance issued by the Charity Commission on Public benefit.

**Patrons:** The following have served as patrons during the period under review –

Fr Sean McDonagh, Jonathon Porritt, Prof Sir Ghilleen Prance, Dr Elaine Storkey, Rt Revd James Jones, Dr Shilpita Matthews.

### Directors and Trustees

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

Colin Andrews (appointed 12.7.24)  
Paul Bodenham  
John Payne (resigned 12.7.24)  
Isobel Murdoch (resigned 12.7.24)  
Prof. Tim Cooper  
Julia Robinson  
Eleanor Orr

Phillip Attwood (appointed 12.7.24)  
Barbara Echlin  
Andii Bowsher  
Ashley Ralston  
Andrew Norman  
George Dow  
Deborah Tomkins

New Trustees (Directors) are recruited by the existing Trustees and recommended to the Company AGM, where they are subsequently approved by a vote of the company members. They serve a three year term and can be reappointed when this expires. Trustees may appoint a new Trustee during the year who can serve until the next AGM. A group of Trustees meets several times a year to plan future strategy.

### **Trustees' Review of the Year:**

2023 was a year of varied and sustained activity for Green Christian, in-person, online and in print.

During the year Green Christian had a presence at various events. In May Green Christian members led workshops at Cliff Festival in Derbyshire, and over the summer Green Christian held stalls at Greenbelt and New Wine festivals. Green Christian also provided speakers for other events, such as the Othona Green Weekend in Essex. And we introduced a monitoring survey to assess event outcomes.

In January 2023 Green Christian held a day gathering in London for members of our Way of Life Community. In November many Green Christian members were able to meet at the Annual Members' Meeting, also in London, which took as its theme the question "Where is the hope?" We continue to support local groups around the country (at present 18 groups and 3 local contacts).

Green Christian continued to hold regular Zoom workshops, on themes ranging from water to fuel poverty to diversity. We also held regular Zoom talks as part of Joy In Enough, our sustainable economics project. During the COP28 UN Climate Summit, we offered the opportunity to meet daily on Zoom for a short time of prayer and reflection.

Our Borrowed Time project ran another series of Deep Waters – reflection and discussion in small groups on climate grief and fear. This was held over eight sessions on Zoom in autumn 2023.

Two issues of Green Christian Magazine were published, in April and September, as well as the annual Storm of Hope brochure in January. Green Christian has remained active on social media – Facebook, X (formerly Twitter) and Instagram, and on YouTube.

We supported campaigns led by other organisations, such as Power for People's campaign for a Local Electricity Bill, and the ongoing campaign for the Climate and Nature Bill. In April 2023 we joined with many other charities in supporting The Big One, a large-scale climate protest in Westminster: helping to organise a service in St John's Waterloo and then taking part in a pilgrimage walk.

Membership remained steady. We had 1110 members at the end of 2023. This consisted of 786 individuals, 178 with joint membership, 28 churches, 16 organisations, 46 ordinands, 51 complimentary members, and 5 magazine subscribers.

Green Christian's work is overseen by 7 groups: Formation; Engagement & Inclusion; Administration; Print Media; Online Media; Joy In Enough; and Borrowed Time. Each is convened by a trustee and meets three times a year, reporting regularly to the Board.

Plans for 2024 centre on:

\*developing two new specific projects, one on church outreach, the other on food, for which Green Christian is to employ part-time staff

\*holding further On The Road events

\*co-operating with other charities in a Lent Climate Vigil

\*developing the training we can provide to speakers

\*developing Cloud and Fire, a Borrowed Time initiative aimed at church and pastoral leaders and educators

### **Financial Review:**

CEL continues to be in a strong financial position at the end of 2023. Subscription income continues to increase year on year, and additional donations are £16,181 in 2023 (2022: £15,832). 2023 saw a slight decrease in both income and costs as there was no major conference, but the charity still finished the year with a healthy surplus of £12,914 overall (2022: £8,585).

The balance of unrestricted cash and cash equivalents at the end of 2023 was £103,514 (2022: £90,776). This includes £2,971 in amounts taken for Life membership of CEL and held in a reserve to provide income for future years, and a designated fund of £9,509 representing the unspent balance of a legacy of £19,513 received in 2012. This fund is kept for use on specific projects otherwise unfunded and none has been spent in 2023 or 2022. Unrestricted assets at the end of 2023 were £95,003 (2022: £81,717).

At the end of 2023 there are no restricted funds held, the £372 held for Joy in Enough at the end of 2022 has been spent during the year.

It is a policy of the Trustees to keep a minimum of £6,000 in cash and cash equivalents in a general reserve to meet current commitments in furtherance of the aims of the charity, such as publications to which subscribers are entitled and the payment of conference expenses in the event of such a conference being under subscribed. In order to facilitate the employment of paid staff to meet growth objectives a further sum of £6,000 is identified to meet employment liabilities. As reserves continue to be above this level we are able to expand our activities.

The majority of income is received as subscriptions and donations from members and other sympathetic individuals and organisations. The single largest area of expenditure is the production of a magazine twice yearly which is distributed free to members, occasionally sold at events and frequently distributed free of charge as a means of furthering the aims of the charity.

**Risk Statement:** The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. They believe that appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

**Responsibilities of Directors (also known as Trustees):** Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts the Directors are required to –

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts

- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the above report, the Directors have taken advantage of special exemptions available to small companies.

This report was approved by the Directors on 20th September 2024 and signed on their behalf by

*Barbara Echlin*  
Barbara Echlin (Sep-24, 2024 16:04 GMT+1)

Barbara Echlin – Director

35 Kitto Road, London SE14 5TW.

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023 on pages 6 to 13 following, which have been prepared on the basis of the accounting policies set out on page 8.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Archie McDowall  
Archie McDowall (Sep 24, 2024 16:38 GMT+1)

Archie McDowall BA CA

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: Sep 24, 2024

**CHRISTIAN ECOLOGY LINK LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	55,740	12	55,752	55,178
Charitable activities	4	244	-	244	2,039
Other trading activities	5	831	-	831	975
Investments	6	1,004	-	1,004	257
<b>Total income and endowments</b>		<b>57,818</b>	<b>12</b>	<b>57,831</b>	<b>58,449</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	7	44,532	384	44,916	49,864
<b>Total expenditure</b>		<b>44,532</b>	<b>384</b>	<b>44,916</b>	<b>49,864</b>
<b>Net income/(expenditure)</b>		<b>13,286</b>	<b>(372)</b>	<b>12,914</b>	<b>8,585</b>
<b>Transfers between funds</b>	14	-	-	-	-
		13,286	(372)	12,914	8,585
<b>Net movement in funds</b>		<b>13,286</b>	<b>(372)</b>	<b>12,914</b>	<b>8,585</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		81,717	372	82,089	73,503
<b>Total funds carried forward</b>	14	<b>95,003</b>	<b>0</b>	<b>95,003</b>	<b>82,087</b>

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

All income and expenditure derive from continuing operations.

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

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

**CHRISTIAN ECOLOGY LINK**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>CURRENT ASSETS</b>					
Debtors	9	2,069	-	2,069	2,431
Cash at bank and in hand	10	103,514	-	103,514	91,253
		105,583	-	105,583	93,684
<b>CREDITORS: Amounts falling due within one year</b>					
	11	(8,018)	-	(8,018)	(8,625)
<b>Net current assets / (liabilities)</b>		<u>97,565</u>	<u>-</u>	<u>97,565</u>	<u>85,059</u>
<b>Total assets less current liabilities</b>		97,565	-	97,565	85,059
<b>CREDITORS: Amounts falling due after more than one year</b>					
	12	(2,561)	-	(2,561)	(2,971)
<b>TOTAL NET ASSETS</b>		<u>95,003</u>	<u>-</u>	<u>95,003</u>	<u>82,088</u>
<b>FUND BALANCES</b>					
Unrestricted Funds	14				
General funds		85,494	-	85,494	72,208
Designated funds		9,509	-	9,509	9,509
		95,003	-	95,003	81,717
Restricted Funds		-	-	-	371
		95,003	-	95,003	82,088

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

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

- (a) ensuring that the charitable company keeps accounting records which 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 net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

Eleanor Orr  
Eleanor Orr (Sep 24, 2024 16:11 GMT+1)

Eleanor Orr

Date: Sep 24, 2024

Company number: 2445198

Charity number: 328744

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

**CHRISTIAN ECOLOGY LINK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1 Statutory Information**

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

**2 Accounting Policies**

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

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

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

a) Going concern

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

b) Income

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

Income from donations and legacies includes:

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

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

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

c) Expenditure

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

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

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

d) Fund accounting

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

e) Taxation

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

f) Financial instruments

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

g) Exemption from preparing a cashflow statement

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

**3 Donations and legacies**

	2023	2022
	£	£
Membership subscriptions	21,680	21,076
General Donations	16,181	15,832
Donations at roadshows	372	511
Grants and major donations	12,000	13,100
Legacies receivable	-	-
Income tax recoverable	5,519	4,659
	<u>55,752</u>	<u>55,178</u>

**4 Income from charitable activities**

	2023	2022
	£	£
Events	244	2,039
	<u>244</u>	<u>2,039</u>

**5 Income from other trading activities**

	2023	2022
	£	£
Publications	723	975
Sale of Merchandise	108	-
	<u>831</u>	<u>975</u>

**6 Investment income**

	2023	2022
	£	£
Bank interest	1,004	257
	<u>1,004</u>	<u>257</u>

**7 Charitable expenditure**

	2023	2022
	£	£
<b>a Costs incurred directly on specific activities</b>		
Postage	1,217	1,697
Printing	18,345	20,351
Events / room hire	2,886	4,461
Office costs	1,373	1,130
Salaries	17,208	17,015
Project resources	100	2,184
Travel costs	247	615
Miscellaneous costs	120	120
	<u>41,496</u>	<u>47,572</u>
Grants payable (note 8c)	-	-
	<u>41,496</u>	<u>47,572</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee	910	870
Other	-	-
	<u>910</u>	<u>870</u>
Printing	513	434
Office Costs	1,047	163
Travel to meetings	207	253
Postage	25	35
Insurance	354	300
Miscellaneous costs	364	236
	<u>3,420</u>	<u>2,292</u>
<b>Total expenditure</b>	<u>44,916</u>	<u>49,864</u>

The fee payable to the independent examiner for examining the accounts was £870 (2022: £870); No other fees were payable to Stewardship in the year (2022: £Nil)

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

The average monthly number of employees during the year was 6 (2022: 6). Most of the charity's activities are carried out by volunteers.

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

The charity's key management comprise the trustees named on the Company Information page. No employment benefits were payable to key management for the year (2022: £Nil)

## 9 Debtors: falling due within one year

	2023	2022
	£	£
Tax recoverable	1,360	2,096
Prepayments and accrued income	709	335
	<u>2,069</u>	<u>2,431</u>

## 10 Cash at Bank and in Hand

	2023	2022
	£	£
Cash at bank with immediate access	86,981	75,130
Notice deposits (with a term of three months or less)	16,534	16,123
	<u>103,514</u>	<u>91,253</u>

## 11 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Accruals	5,963	6,596
Deferred income	410	780
Other creditors	1,645	1,249
	<u>8,018</u>	<u>8,625</u>

## 12 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Deferred income	2,561	2,971
	<u>2,561</u>	<u>2,971</u>

## 13 Deferred income

Deferred income comprises the following:

	LIFE	2023	2022
	memberships	£	£
	£	£	£
Balance at the beginning of the reporting period	3,751	3,751	4,132
Amount released to income	(780)	(780)	(781)
Amount deferred in year	-	-	400
Balance at the end of the reporting period	<u>2,971</u>	<u>2,971</u>	<u>3,751</u>

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

	780	780	780
Within one year	780	780	780
After one year	2,191	2,191	3,378
	<u>2,971</u>	<u>2,971</u>	<u>4,158</u>

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

## 14 Funds

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

	Opening balance 2023 £	Incoming resources 2023 £	Transfers in the year 2023 £	Outgoing resources 2023 £	Closing balance 2023 £
<i>Designated Funds</i>					
Legacy fund	9,509	-	-	-	9,509
	9,509	-	-	-	9,509
<i>General Unrestricted Funds</i>					
	72,208	57,819	-	(44,532)	85,495
Total Unrestricted Funds	81,717	57,819	-	(44,532)	95,003
<i>Restricted Funds</i>					
Joy in Enough	372	12	-	(384)	0
	372	12	-	(384)	0
Aggregate of funds	82,089	57,831	-	(44,916)	95,003

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

	Opening balance 2022 £	Incoming resources 2022 £	Transfers in the year 2022 £	Outgoing resources 2022 £	Closing balance 2022 £
<i>Designated Funds</i>					
Legacy fund	9,509	-	-	-	9,509
	9,509	-	-	-	9,509
<i>General Unrestricted Funds</i>					
	62,327	58,380	-	(48,499)	72,208
Total Unrestricted Funds	71,836	58,380	-	(48,499)	81,717
<i>Restricted Funds</i>					
Joy in Enough	1,667	69	-	(1,365)	372
	1,667	69	-	(1,365)	371
Aggregate of funds	73,503	58,449	-	(49,864)	82,088

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

#### 14 Funds (continued)

##### Analysis of net assets by fund

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

	<u>Unrestricted Funds</u>			2023 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	2,069	-	-	2,069
Cash at bank and in hand	94,005	9,509	-	103,514
Creditors falling due within one year	(8,018)	-	-	(8,018)
Creditors falling due after one year	(2,561)	-	-	(2,561)
	<u>85,494</u>	<u>9,509</u>	<u>-</u>	<u>95,003</u>

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

	<u>Unrestricted Funds</u>			2022 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	2,431	-	-	2,431
Cash at bank and in hand	81,373	9,509	371	91,253
Creditors falling due within one year	(8,625)	-	-	(8,625)
Creditors falling due after one year	(2,971)	-	-	(2,971)
	<u>72,208</u>	<u>9,509</u>	<u>371</u>	<u>82,090</u>

#### 15 Transactions with related parties

During the year the charity:

- received donations totalling £790 (2022: £1519) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- paid expenses totalling £533 (2022: £500) to two (2022: 2) trustees for travel to meetings whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

#### 16 Members

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

**CHRISTIAN ECOLOGY LINK LTD**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2023	2023	2023	2023	2022	2022	2022	2022
		£	£	£	£	£	£	£	
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	55,740	-	12	55,752	55,109	-	69	55,178
Charitable activities	4	244	-	-	244	2,039	-	-	2,039
Other trading activities	5	831	-	-	831	975	-	-	975
Investments	6	1,004	-	-	1,004	257	-	-	257
<b>Total income and endowments</b>		<b>57,819</b>	<b>-</b>	<b>12</b>	<b>57,831</b>	<b>58,380</b>	<b>-</b>	<b>69</b>	<b>58,449</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	7	44,532	-	384	44,916	48,499	-	1,365	49,864
<b>Total Expenditure</b>		<b>44,532</b>	<b>-</b>	<b>384</b>	<b>44,916</b>	<b>48,499</b>	<b>-</b>	<b>1,365</b>	<b>49,864</b>
<b>Net income/(expenditure)</b>		<b>13,287</b>	<b>-</b>	<b>(372)</b>	<b>12,915</b>	<b>9,881</b>	<b>-</b>	<b>(1,296)</b>	<b>8,585</b>
<b>Transfers between funds</b>	14	-	-	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>13,287</b>	<b>-</b>	<b>(372)</b>	<b>12,915</b>	<b>9,881</b>	<b>-</b>	<b>(1,296)</b>	<b>8,585</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		72,208	9,509	372	82,089	62,327	9,509	1,667	73,503
<b>Total funds carried forward</b>	14	<b>85,495</b>	<b>9,509</b>	<b>0</b>	<b>95,004</b>	<b>72,208</b>	<b>9,509</b>	<b>372</b>	<b>82,088</b>

**CHRISTIAN ECOLOGY LINK**

England & Wales - Charity number 328744

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# Accounts

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Ordinary Christians,  
extraordinary times

# Christian Ecology Link Limited

Report and Accounts  
Year ended 31 December 2022

## **Christian Ecology Link Limited**

### **Report of the Trustees**

Green Christian is a registered trading name of Christian Ecology Link Ltd.

The Trustees submit their report and accounts for the year ended 31<sup>st</sup> December 2022.

#### **Governing Document: Memorandum and Articles of Association**

**Company Status:** The Company is limited by guarantee and has no share capital. Each company member undertakes to contribute up to £10 if, on winding up, the company has a deficit. The company is a registered charity under the Charities Act 1960.

Charity number: 328744

Company number: 2445198

Registered Office Address: 35 Kitto Road, London SE14 5TW

#### **Advisors:**

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

Independent Examiner: Archie McDowall BA CA, Stewardship, 1 Lambs Passage, London EC1Y 8AB

**Principal Activities and Public Benefit Statement:** The company works for the benefit of Christians, the general public and the created world by propagating among the churches and to the general population a better understanding of the integrity of creation and the proper role of humankind as stewards of that creation. It works to further this aim by educating people in churches and elsewhere on subjects relating to stewardship and the creation and encouraging practical actions for the benefit of the created world and of the humans and other creatures for whom it is home.

In planning the activities the Directors have had regard to the guidance issued by the Charity Commission on Public benefit.

**Patrons:** The following have served as patrons during the period under review –

Fr Sean McDonagh, Jonathon Porritt, Prof Sir Ghillelan Prance, Dr Elaine Storkey, Rt Revd James Jones.

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

#### **Directors and Trustees**

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

Paul Bodenham

Barbara Echlin

John Payne

Andii Bowsher

Isobel Murdoch

Ashley Ralston

Prof. Tim Cooper

Andrew Norman

Julia Robinson

George Dow

Eleanor Orr

Deborah Tomkins

New Trustees (Directors) are recruited by the existing Trustees and recommended to the Company AGM, where they are subsequently approved by a vote of the company members. They serve a three year term and can be reappointed when this expires. Trustees may appoint a new Trustee during the year, who can serve until the next AGM. During 2022 Trustees tightened up on expenditure by introducing annual budgets for each of the main areas of CEL's work. A group of Trustees meets several times a year to plan future strategy.

### **Trustees' Review of the Year:**

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

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

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

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

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

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

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

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

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

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

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

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

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

Membership figures grew slightly. In August 2022 total membership was 1085 comprising:  
752 individuals - up 16  
178 joint members i.e. 89 couples - up 8  
4 magazine subscribers  
23 organisations  
26 churches  
65 ministers in training  
37 complimentary

Aims for 2023 include:

- \*planning a Retreat at the Bradwell Othona Community in October 2024.
- \*continuing strategic planning for the next three to five years. This includes reviewing our long standing LOAF campaign for food which is Locally produced, Organically grown, Animal friendly and Fairly traded.
- \*running more On The Road Together events and an in-person Annual Members' Meeting
- \*exploring how to diversify Green Christian's membership further
- \*launching Cloud and Fire to churches
- \*involving more of our members in running a series of workshops

### **Financial Review:**

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

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

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

It is a policy of the Trustees to keep a minimum of £6,000 in cash and cash equivalents in a general reserve to meet current commitments in furtherance of the aims of the charity, such as publications to which subscribers are entitled and the payment of conference expenses in the event of such a conference being under-subscribed. In order to facilitate the employment of paid staff to meet growth

objectives a further sum of £6,000 is identified to meet employment liabilities. As reserves continue to be above this level we are able to expand our activities.

The majority of income is received as subscriptions and donations from members and other sympathetic individuals and organisations. The single largest area of expenditure is the production of a magazine twice yearly which is distributed free to members, occasionally sold at events and frequently distributed free of charge as a means of furthering the aims of the charity.

**Risk Statement:** The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. They believe that appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

**Responsibilities of Directors (also known as Trustees):** Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts the Directors are required to –

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the above report the Directors have taken advantage of special exemptions available to small companies.

This report was approved by the Directors on 8 September 2023 and signed on their behalf by

*Barbara Echlin*

Barbara Echlin – Director

35 Kitto Road, London SE14 5TW

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

*Archie McDowall*

Archie McDowall BA CA

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 15 September 2023

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

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

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

All income and expenditure derive from continuing operations.

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

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

**CHRISTIAN ECOLOGY LINK**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

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

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

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

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

- (a) ensuring that the charitable company keeps accounting records which 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 net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

*Eleanor Orr*

Eleanor Orr

Date: 8 September 2023

Company number: 2445198

Charity number: 328744

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

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

**1 Statutory Information**

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

**2 Accounting Policies**

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

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

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

a) Going concern

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

b) Income

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

Income from donations and legacies includes:

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

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

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

c) Expenditure

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

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

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

d) Fund accounting

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

e) Taxation

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

f) Financial instruments

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

CHRISTIAN ECOLOGY LINK LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

g) Exemption from preparing a cashflow statement

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

3 Donations and legacies

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

4 Income from charitable activities

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

5 Income from other trading activities

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

6 Investment income

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

7 Charitable expenditure

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

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

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

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

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

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

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

**9 Debtors: falling due within one year**

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

**10 Cash at Bank and in Hand**

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

**11 Creditors: liabilities falling due within one year**

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

**12 Creditors: amounts falling due after more than one year**

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

**13 Deferred income**

Deferred income comprises the following:

	LIFE	2022	2021
	memberships	£	£
		£	£
Balance at the beginning of the reporting period	4,132	4,132	4,633
Amount released to income	(781)	(781)	(1,301)
Amount deferred in year	400	400	800
Balance at the end of the reporting period	<u>3,751</u>	<u>3,751</u>	<u>4,132</u>
The income deferred at the period end will be released to income over the following periods:			
Within one year	780	780	753
After one year	2,971	2,971	3,378
	<u>3,751</u>	<u>3,751</u>	<u>4,132</u>

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

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

**14 Funds**

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

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

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

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

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

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

**14 Funds (continued)**

**Analysis of net assets by fund**

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

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

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

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

**15 Transactions with related parties**

During the year the charity:

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

**16 Members**

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

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

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	55,109	-	69	55,178	53,083	-	285	53,368
Charitable activities	4	2,039	-	-	2,039	3,200	-	-	3,200
Other trading activities	5	975	-	-	975	454	-	-	454
Investments	6	257	-	-	257	189	-	-	189
<b>Total income and endowments</b>		<b>58,379</b>	<b>-</b>	<b>69</b>	<b>58,449</b>	<b>56,900</b>	<b>-</b>	<b>285</b>	<b>57,191</b>
<b>EXPENDITURE ON:</b>									
Charitable activities	7	48,499	-	1,365	49,864	37,400	-	8,868	46,268
<b>Total Expenditure</b>		<b>48,499</b>	<b>-</b>	<b>1,365</b>	<b>49,864</b>	<b>37,400</b>	<b>-</b>	<b>8,868</b>	<b>46,268</b>
<b>Net income/(expenditure)</b>		<b>9,880</b>	<b>-</b>	<b>(1,295)</b>	<b>8,585</b>	<b>19,507</b>	<b>-</b>	<b>(8,581)</b>	<b>10,926</b>
<b>Transfers between funds</b>	14	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>9,880</b>	<b>-</b>	<b>(1,295)</b>	<b>8,585</b>	<b>19,507</b>	<b>-</b>	<b>(8,581)</b>	<b>10,926</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		62,327	9,509	1,667	73,503	42,820	9,509	10,248	62,577
<b>Total funds carried forward</b>	14	<b>72,207</b>	<b>9,509</b>	<b>372</b>	<b>82,088</b>	<b>62,327</b>	<b>9,509</b>	<b>1,667</b>	<b>73,503</b>

**CHRISTIAN ECOLOGY LINK**

England & Wales - Charity number 328744

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# Accounts

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Ordinary Christians,  
extraordinary times

# Christian Ecology Link Limited

Report and Accounts

Year ended 31 December 2021

# Christian Ecology Link Limited

## Report of the Trustees

Green Christian is a registered trading name of Christian Ecology Link Ltd.

The Trustees submit their report and accounts for the year ended 31<sup>st</sup> December 2021

**Governing Document:** Memorandum and Articles of Association

**Company Status:** The Company is limited by guarantee and has no share capital. Each member undertakes to contribute up to £10 if, on winding up the company has a deficit. The company is a registered charity under the Charities Act 1960.

Charity number: 328744

Company number: 2445198

Registered Office Address: 35 Kitto Road, London SE14 5TW

### Advisors:

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

Independent Examiner: Jacob Farley ACA, Stewardship, 1 Lambs Passage, London EC1Y 8AB

**Principal Activities and Public Benefit Statement:** The company works for the benefit of Christians, the general public and the created world by propagating among the churches and to the general population a better understanding of the integrity of creation and the proper role of humankind as stewards of that creation. It works to further this aim by educating people in churches and elsewhere on subjects relating to stewardship and the creation and encouraging practical actions for the benefit of the created world and of the humans and other creatures for whom it is home.

In planning the activities the Directors have had regard to the guidance issued by the Charity Commission on Public benefit.

**Patrons:** The following have served as patrons during the period under review –

Fr Sean McDonagh, Jonathon Porritt, Prof Sir Ghilleain Prance, Dr Elaine Storkey, Rt Revd James Jones

### Directors and Trustees

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

Paul Bodenham  
Andrew Bowsher (appointed 17 July 2021)  
Louise Cook (resigned 19 March 2021)  
Dr Tim Cooper  
George Dow  
Barbara Echlin  
Isobel Murdoch

Andrew Norman  
Eleanor Orr  
John Payne  
Ashley Ralston  
Julia Robinson (appointed 17 July 2021)  
Deborah Tomkins

New Trustees (Directors) are recruited by the existing Trustees and recommended to the Company AGM, where they are subsequently approved by a vote of the company members. They serve a three year term and can be reappointed when this expires. Trustees may appoint a new Trustee during the year who can serve until the next AGM.

**Trustees Review of the Year:** Christian Ecology Link Limited, known as "CEL" or by its trading name of "Green Christian" seeks to encourage and resource churches and individual Christians to address environmental issues by providing regular mailings, producing resource materials and arranging events. When it is in line with our aims we seek to maximise the impact of our work by collaborating with other Christian bodies with environmental programmes. We are represented on the Environmental Issues Network of Churches Together in Britain & Ireland.

In 2021 Green Christian's usual programme of activities continued to be impacted by the Covid-19 pandemic, with in-person events mainly replaced by online Zoom meetings. The Board met on Zoom throughout the year, and the Annual Members' Meeting was held on Zoom in November. Fortnightly Zoom workshops were held on various themes, from Forest Church to net zero carbon and from local groups to biodiversity. However, as the year went on and restrictions eased, we were able to hold our first On The Road Together event since the pandemic began – in Colchester, in October. Also in October an in-person retreat was held at Ringsfield retreat centre in Suffolk. Green Christian resumed holding stalls and providing speakers for some outside events as well.

In February we marked the Climate Coalition's Show The Love campaign by asking members to write prayers on this theme. In November, Green Christian was represented in Glasgow during the COP26 climate summit, with members holding daily prayer vigils and other gatherings at Govan & Linthouse Parish Church in the city. We also marked COP26 by producing Why Faith Matters At COP26, an infographic resource funded by St Mary's Church Islington, which was widely shared and distributed.

Green Christian was active on Facebook and Twitter, and from May onwards, on Instagram as well. We published two issues of Green Christian Magazine and our annual Storm of Hope brochure.

Each of Green Christian's specific initiatives developed further in 2021. Joy In Enough, our vision for a new economics, saw the launch of Plenty!, a resource for use by churches and community groups. In October we also began to focus our regular Zoom events on Joy In Enough with a series of webinars exploring Plenty.

The Way Of Life Community continued to grow, and established a network of regional groups to increase mutual support.

Borrowed Time, our eco grief initiative, ran a further series of Deep Waters (an 8 week journey for groups) and began developing another programme, Cloud & Fire, which will have a more theological focus.

Green Christian explored various opportunities for outreach through the year. We met with Diocesan Environmental Officers online in March. We set up a Zoom group for members in Scotland and also explored possibilities for cooperation with EcoCongregation Scotland. The convenor of our Participation Group spoke to two online gatherings for younger adults, one run by Faith Justice and the other by Student Christian Movement.

We continue to produce a wide range of educational materials in print and on the website, including two issues of our magazine *Green Christian* and one issue of our annual *Storm of Hope* pamphlet. Our prayer diary is emailed to over 500 people.

The work of CEL/ Green Christian is mainly carried out by volunteers, Trustees, and others from their own homes other than a few hours of paid administrative work each week. We have benefited again in 2020 from an annual grant from the Passionists which enables us to employ three people to forward the work of Joy in Enough. Green Christian membership numbers have increased to 1052, including 29 churches, and 5 magazine subscribers. Our members pay membership subscriptions and donations. 107 new members joined during 2021.

### **Financial Review:**

CEL is in a strong financial position at the end of 2021. Subscription income has increased and the organisation received a legacy of £5,000. In addition the continued shift to online working enforced by the Coronavirus pandemic resulted in a slight decrease of expenditure despite increased activity.

The balance of unrestricted cash and cash equivalents at the end of 2021 was £80,487 (2020: £60,362). This includes £4,132 in amounts taken for Life membership of CEL and held in a reserve to provide income for future years, and a designated fund of £9,509 representing the unspent balance of a legacy of £19,513 received in 2012. This designated fund is kept for use on specific projects otherwise unfunded and none of it has been spent in 2021 or 2020. Unrestricted net assets at the end of 2021 were £71,836 (2020: £52,329)

In addition there are restricted funds held at the end of 2021 of £1,667 for the Joy in Enough project.

It is a policy of the Trustees to keep a minimum of £6,000 in cash and cash equivalents in a general reserve to meet current commitments in furtherance of the aims of the charity, such as publications to which subscribers are entitled and the payment of conference expenses in the event of such a conference being under subscribed. In order to facilitate the employment of paid staff to meet growth objectives a further sum of £6,000 is identified to meet employment liabilities. Reserves continue to be above this level, enabling expansion in activities to take place.

The majority of income is received as subscriptions and donations from members and other sympathetic individuals and organisations. The single largest area of expenditure is the production of a magazine twice yearly which is distributed free to members, occasionally sold at events and frequently distributed free of charge as a means of furthering the aims of the charity.

**Plans for the Future:** CEL / Green Christian will continue to provide resources and events in accordance with our mission as described above under 'Principal Activities and Public Benefit Statement'. In addition, at a time of deepening awareness of the climate emergency amongst the general public, we will continue to review the means by which we seek to achieve our mission by, for example:

- completing our strategic review
- developing outreach to younger adults, to church environmental representatives and to members throughout the UK.
- rolling out our Joy In Enough Plenty! Programme
- developing a new programme Cloud and Fire to address climate anxiety
- using both zoom and in person events to further our aims.

**Risk Statement:** The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. They believe that appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

**Responsibilities of Directors (also known as Trustees):** Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts the Directors are required to –

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the above report, the Directors have taken advantage of special exemptions available to small companies.

This report was approved by the Directors and signed on their behalf by

Barbara Echlin – Director

Date: 30 August 2022

35 Kitto Road, London SE14 5TW.

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021 on pages 6 to 13 following, which have been prepared on the basis of the accounting policies set out on page 8.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Jacob Farley ACA

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 7th September 2022

**CHRISTIAN ECOLOGY LINK LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	53,083	285	53,368	67,835
Charitable activities	4	3,200	-	3,200	-
Other trading activities	5	454	-	454	95
Investments	6	169	-	169	229
<b>Total income and endowments</b>		<b>56,906</b>	<b>285</b>	<b>57,191</b>	<b>68,159</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	7	37,399	8,866	46,266	40,068
<b>Total expenditure</b>		<b>37,399</b>	<b>8,866</b>	<b>46,266</b>	<b>40,068</b>
<b>Net income/(expenditure)</b>		<b>19,507</b>	<b>(8,581)</b>	<b>10,926</b>	<b>28,091</b>
<b>Transfers between funds</b>	14	-	-	-	-
		19,507	(8,581)	10,926	28,091
<b>Net movement in funds</b>		<b>19,507</b>	<b>(8,581)</b>	<b>10,926</b>	<b>28,091</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		52,329	10,248	62,577	34,487
<b>Total funds carried forward</b>	14	<b>71,836</b>	<b>1,667</b>	<b>73,503</b>	<b>62,577</b>

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

All income and expenditure derive from continuing operations.

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

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

**CHRISTIAN ECOLOGY LINK**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>CURRENT ASSETS</b>					
Debtors	9	1,567	-	1,567	2,703
Cash at bank and in hand	10	81,587	1,667	83,254	72,792
		<u>83,154</u>	<u>1,667</u>	<u>84,821</u>	<u>75,495</u>
<b>CREDITORS: Amounts falling due within one year</b>	11	(7,940)	-	(7,940)	(9,535)
		<u>75,214</u>	<u>1,667</u>	<u>76,881</u>	<u>65,960</u>
<b>Net current assets / (liabilities)</b>					
		<u>75,214</u>	<u>1,667</u>	<u>76,881</u>	<u>65,960</u>
<b>Total assets less current liabilities</b>					
		<u>75,214</u>	<u>1,667</u>	<u>76,881</u>	<u>65,960</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	12	(3,378)	-	(3,378)	(3,385)
		<u>71,836</u>	<u>1,667</u>	<u>73,503</u>	<u>62,577</u>
<b>TOTAL NET ASSETS</b>					
		<u>71,836</u>	<u>1,667</u>	<u>73,503</u>	<u>62,577</u>
<b>FUND BALANCES</b>					
	14				
Unrestricted Funds					
General funds		62,327	-	62,327	42,820
Designated funds		9,509	-	9,509	9,509
		<u>71,836</u>	<u>-</u>	<u>71,836</u>	<u>52,329</u>
Restricted Funds					
		<u>-</u>	<u>1,667</u>	<u>1,667</u>	<u>10,248</u>
		<u>71,836</u>	<u>1,667</u>	<u>73,503</u>	<u>62,577</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 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

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

- (a) ensuring that the charitable company keeps accounting records which 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 net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

Eleanor Orr

-----  
Eleanor Orr

-----  
Date 30 August 2022

Company number: 2445198

Charity number: 328744

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

**CHRISTIAN ECOLOGY LINK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1 Statutory Information**

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

**2 Accounting Policies**

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

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

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

a) Going concern

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

b) Income

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

Income from donations and legacies includes:

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

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

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

c) Expenditure

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

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

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

d) Fund accounting

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

e) Taxation

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

f) Financial instruments

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

CHRISTIAN ECOLOGY LINK LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

g) Exemption from preparing a cashflow statement

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

**3 Donations and legacies**

	2021	2020
	£	£
Membership subscriptions	18,375	16,590
General Donations	12,083	9,313
Donations at roadshows	331	205
Grants and major donations	13,100	30,811
Legacies receivable	5,000	7,168
Income tax recoverable	4,480	3,748
	<u>53,368</u>	<u>67,835</u>

**4 Income from charitable activities**

	2021	2020
	£	£
Events	3,200	-
	<u>3,200</u>	<u>-</u>

**5 Income from other trading activities**

	2021	2020
	£	£
Publications	454	95
	<u>454</u>	<u>95</u>

**6 Investment income**

	2021	2020
	£	£
Bank interest	169	229
	<u>169</u>	<u>229</u>

**7 Charitable expenditure**

	2021	2020
	£	£
<b>a Costs incurred directly on specific activities</b>		
Postage	404	1,022
Printing	14,183	14,506
Events / room hire	3,860	954
Office costs	307	645
Salaries	15,364	11,890
Project resources -COP & PLENTY!	8,310	8,282
Travel costs	649	61
Miscellaneous costs	120	120
	<u>43,196</u>	<u>37,480</u>
Grants payable (note 8c)	1,000	210
	<u>44,196</u>	<u>37,690</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee	890	750
Other	-	-
	<u>890</u>	<u>750</u>
Printing	472	363
Office Costs	144	263
Travel to meetings	-	116
Postage	63	462
Insurance	302	251
Miscellaneous costs	199	173
	<u>2,070</u>	<u>2,378</u>
<b>Total expenditure</b>	<u>46,266</u>	<u>40,068</u>

The fee payable to the independent examiner for examining the accounts was £800 (2020: £750); No other fees were payable to Stewardship in the year (2020: £Nil)

**CHRISTIAN ECOLOGY LINK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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

The average monthly number of employees during the year was 6 (2020: 5). Most of the charity's activities are carried out by volunteers.

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

The charity's key management comprise the trustees named on the Company Information page. No employment benefits were payable to key management for the year (2020: £Nil)

**9 Debtors: falling due within one year**

	2021	2020
	£	£
Tax recoverable	1,267	1,247
Prepayments and accrued income	300	1,456
	<u>1,567</u>	<u>2,703</u>

**10 Cash at Bank and in Hand**

	2021	2020
	£	£
Cash at bank with immediate access	67,329	57,025
Notice deposits (with a term of three months or less)	15,925	15,767
	<u>83,254</u>	<u>72,792</u>

**11 Creditors: liabilities falling due within one year**

	2021	2020
	£	£
Accruals	6,844	5,848
Deferred income	753	1,248
Other creditors	343	2,439
	<u>7,940</u>	<u>9,535</u>

**12 Creditors: amounts falling due after more than one year**

	2021	2020
	£	£
Deferred income	3,378	3,385
	<u>3,378</u>	<u>3,385</u>

**13 Deferred income**

Deferred income comprises the following:

	LIFE	Retreat	2021	2020
	memberships	deferred	£	£
	£	to 2021		
		£		
Balance at the beginning of the reporting period	4,085	548	4,633	4,435
Amount released to income	(753)	(548)	(1,301)	(700)
Amount deferred in year	800	-	800	898
Balance at the end of the reporting period	<u>4,132</u>	<u>-</u>	<u>4,132</u>	<u>4,633</u>

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

Within one year	753	-	753	1248
After one year	3,378	-	3,378	3,385
	<u>4,132</u>	<u>-</u>	<u>4,132</u>	<u>4,633</u>

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

**CHRISTIAN ECOLOGY LINK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**14 Funds**

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

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Legacy fund	9,509	-	-	-	-	9,509
	9,509	-	-	-	-	9,509
<i>General Unrestricted Funds</i>	42,820	56,906	(37,400)	-	-	62,326
Total Unrestricted Funds	52,329	56,906	(37,400)	-	-	71,835
<i>Restricted Funds</i>						
Rainforest	-	-	-	-	-	-
Joy in Enough	9,148	285	(7,766)	-	-	1,667
COP26	1,100	-	(1,100)	-	-	-
	10,248	285	(8,866)	-	-	1,667
Aggregate of funds	62,577	57,191	(46,266)	-	-	73,502

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

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Legacy fund	9,509	-	-	-	-	9,509
	9,509	-	-	-	-	9,509
<i>General Unrestricted Funds</i>	24,768	49,348	(31,295)	-	-	42,820
Total Unrestricted Funds	34,277	49,348	(31,295)	-	-	52,329
<i>Restricted Funds</i>						
Rainforest	210	-	(210)	-	-	-
Joy in Enough	-	17,711	(8,563)	-	-	9,148
COP 26	-	1,100	-	-	-	1,100
	210	18,811	(8,773)	-	-	10,248
Aggregate of funds	34,487	68,159	(40,068)	-	-	62,577

Joy in Enough and COP26 funds represent funds given for specific projects of the charity. These projects are ongoing. Rainforest Fund represents funds given for the preservation of Rainforests which were disbursed by the charity during 2020.

**CHRISTIAN ECOLOGY LINK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**14 Funds (continued)**

**Analysis of net assets by fund**

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

	<u>Unrestricted Funds</u>			2021 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	1,567	-	-	1,567
Cash at bank and in hand	72,078	9,509	1,667	83,254
Creditors falling due within one year	(7,940)	-	-	(7,940)
Creditors falling due after one year	(3,378)	-	-	(3,378)
	<u>62,327</u>	<u>9,509</u>	<u>1,667</u>	<u>73,503</u>

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

	<u>Unrestricted Funds</u>			2020 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	2,703	-	-	2,703
Cash at bank and in hand	50,853	9,509	12,430	72,792
Creditors falling due within one year	(7,353)	-	(2,182)	(9,535)
Creditors falling due after one year	(3,385)	-	-	(3,385)
	<u>42,820</u>	<u>9,509</u>	<u>10,248</u>	<u>62,577</u>

**15 Transactions with related parties**

During the year the charity:

- a) received donations totalling £1,001 (2020: £856) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £33 (2020: £116) for / to one (2020: 1) trustees for travel to meetings whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

**16 Members**

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

**CHRISTIAN ECOLOGY LINK LTD**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2021	2021	2021	2021	2020	2020	2020	2020
		£	£	£	£	£	£	£	
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	53,083	-	285	53,368	49,024	-	18,811	67,835
Charitable activities	4	3,200	-	-	3,200	-	-	-	-
Other trading activities	5	454	-	-	454	95	-	-	95
Investments	6	169	-	-	169	229	-	-	229
<b>Total income and endowments</b>		<b>56,906</b>	<b>-</b>	<b>285</b>	<b>57,191</b>	<b>49,348</b>	<b>-</b>	<b>18,811</b>	<b>68,159</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	7	37,399	-	8,866	46,266	31,296	-	8,772	40,068
<b>Total Expenditure</b>		<b>37,399</b>	<b>-</b>	<b>8,866</b>	<b>46,266</b>	<b>31,296</b>	<b>-</b>	<b>8,772</b>	<b>40,068</b>
<b>Net income/(expenditure)</b>		<b>19,507</b>	<b>-</b>	<b>(8,581)</b>	<b>10,926</b>	<b>18,052</b>	<b>-</b>	<b>10,039</b>	<b>28,091</b>
<b>Transfers between funds</b>	14	-	-	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>19,507</b>	<b>-</b>	<b>(8,581)</b>	<b>10,926</b>	<b>18,052</b>	<b>-</b>	<b>10,039</b>	<b>28,091</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		42,820	9,509	10,248	62,577	24,768	9,509	210	34,487
<b>Total funds carried forward</b>	14	<b>62,327</b>	<b>9,509</b>	<b>1,667</b>	<b>73,503</b>	<b>42,820</b>	<b>9,509</b>	<b>10,248</b>	<b>62,577</b>

**CHRISTIAN ECOLOGY LINK**

England & Wales - Charity number 328744

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# Accounts

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Ordinary Christians,  
extraordinary times

# Christian Ecology Link Limited

Report and Accounts  
Year ended 31 December 2020

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**CHRISTIAN ECOLOGY LINK LIMITED  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

Green Christian is a registered trading name of Christian Ecology Link Ltd.

The Trustees submit their report and accounts for the year ended 31<sup>st</sup> December 2020

**Governing Document:** Memorandum and Articles of Association

**Company Status:** The Company is limited by guarantee and has no share capital. Each member undertakes to contribute up to £10 if, on winding up the company has a deficit. The company is a registered charity under the Charities Act 1960.

Charity number: 328744  
Company number: 2445198  
Registered Office Address: 35 Kitto Road, London, SE14 5TW

**Advisors:**

Bankers: The Cooperative Bank, P O Box 101, 1 Balloon Street, Manchester, M60 4EP  
Independent Examiner: Jacob Farley ACA, Stewardship, 1 Lambs Passage, London EC1Y 8AB

**Principal Activities and Public Benefit Statement:** The company works for the benefit of Christians, the general public and the created world by propagating among the churches and to the general population a better understanding of the integrity of creation and the proper role of humankind as stewards of that creation. It works to further this aim by educating people in churches and elsewhere on subjects relating to stewardship and the creation and encouraging practical actions for the benefit of the created world and of the humans and other creatures for whom it is home.

In planning the activities the Directors have had regard to the guidance issued by the Charity Commission on Public benefit.

**Patrons:** The following have served as patrons during the period under review –

Fr Sean McDonagh, Jonathon Porritt, Prof Sir Ghillelan Prance, Dr Elaine Storkey, Rt Revd James Jones

**Directors and Trustees**

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

Paul Bodenham	Andrew Norman (appointed 14 November 2020)
Andrew Bowsher (appointed 17 July 2021)	Eleanor Orr
Louise Cook (resigned 19 March 2021)	John Payne
Dr Tim Cooper	Ashley Ralston
George Dow	Julia Robinson (appointed 17 July 2021)
Barbara Echlin	Deborah Tomkins
Isobel Murdoch (appointed 7 November 2020)	

CHRISTIAN ECOLOGY LINK LIMITED  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020

Kevin Scot served as Company Secretary until 11 February 2020 when he was replaced in this role by Eleanor Orr.

New Trustees (Directors) are recruited by the existing Trustees and recommended to the Company AGM, where they are subsequently approved by a vote of the company members. They serve a three-year term and can be reappointed when this expires. Trustees may appoint a new Trustee during the year who can serve until the next AGM.

**Trustees Review of the Year:** Christian Ecology Link Limited, known as "CEL" or by its trading name of "Green Christian" seeks to encourage and resource churches and individual Christians to address environmental issues by providing regular mailings, producing resource materials and arranging events. When it is in line with our aims we seek to maximise the impact of our work by collaborating with other Christian bodies with environmental programmes. We are represented on the Environmental Issues Network of Churches Together in Britain & Ireland, and on the Board of Operation Noah.

Green Christian business continues to be overseen by six specific groups, each of which meets separately to the Board three times each year and reports to the Board. Due to Covid-19, all business and activities were conducted online.

The Formation Group, convened by George Dow, has this year developed and run the Radical Presence programme in response to Covid-19; launched the Borrowed Time project's Deep Waters programme on eco grief; and continued to oversee and develop the Way Of Life Community.

The Participation Group, convened by Ruth Jarman and Judith Allinson until November 2020 and thereafter by Isobel Murdoch, has this year overseen a series of online workshops; started to develop outreach to younger adults; continued to support local groups around the country, with three new groups forming over the course of the year; and overseen a survey of Green Christian members and supporters using Climate Outreach's Britain Talks Climate tool.

The Online Media Group, convened by Barbara Echlin, has continued to oversee Green Christian's website and social media presence.

The Printed Media Group, convened by Howard Gardner, has this year continued to oversee Green Christian's printed media output, publishing two issues of Green Christian Magazine and a further edition of the Storm Of Hope brochure.

The Administration Group, convened by Barbara Echlin, has this year continued to oversee membership and finances, seeing an increase in membership during the year.

Joy In Enough, Green Christian's economics project, convened by John Payne, has this year employed a consultant to redevelop its "Plenty!" resource and continued to run the Joy in Enough website.

We held an online festival, Re-Imagining The Promised Land, on 23-25 October 2020, with over 300 attendees registered.

Green Christian has continued to support other organizations, being represented regularly at meetings of The Climate Coalition, the Environmental Issues Network of Churches Together In Britain and Ireland, the COP Faiths Taskforce and the National Justice And Peace Network. A subgroup of trustees has begun a strategic review, drawing up an outline 5-year strategy to be considered by members.

CHRISTIAN ECOLOGY LINK LIMITED  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020

We continue to produce a wide range of educational materials in print and on the website, including two issues of our magazine *Green Christian* and one issue of our annual *Storm of Hope* pamphlet. Our prayer diary is emailed to over 500 people.

The work of CEL/ *Green Christian* is mainly carried out by volunteers, Trustees, and others from their own homes other than a few hours of paid administrative work each week. We have benefited again in 2020 from an annual grant from the Passionists which enables us to employ three people to forward the work of Joy in Enough. *Green Christian* membership numbers have increased to 1049, including 31 churches, and 6 magazine subscribers. Our members pay membership subscriptions and donations. 190 new members joined including 19 ministers in training who took up our offer of a two-year free digital membership. Total members: 1049 - including 31 churches, and 6 magazine subscribers.

**Financial Review:** CEL is in a strong financial position at the end of 2020. Subscription income has increased and the organisation received a legacy of £7,168. In addition the shift to more online working enforced by the Coronavirus pandemic has resulted in a slight decrease of expenditure despite increased activity.

The balance of unrestricted cash and cash equivalents at the end of 2020 was £60,362 (2019: £43,001). This includes £4,085 in amounts taken for Life membership of CEL and held in a reserve to provide income for future years, and a designated fund of £9,509 representing the unspent balance of a legacy of £19,513 received in 2012. This designated fund is kept for use on specific projects otherwise unfunded and none of it has been spent in 2020 or 2019. Unrestricted net assets at the end of 2020 were £52,327 (2019: £34,277).

In addition there are restricted funds held at the end of 2020 of £10,248 - £9,148 for the Joy in Enough project and £1,100 to support activity around the COP26 UN climate change conference expected to be held in 2021.

(In 2019 the restricted fund of £210 was for the rainforest fund, and this was spent in 2020)

It is a policy of the Trustees to keep a minimum of £6,000 in cash and cash equivalents in a general reserve to meet current commitments in furtherance of the aims of the charity, such as publications to which subscribers are entitled and the payment of conference expenses in the event of such a conference being under subscribed. In order to facilitate the employment of paid staff to meet growth objectives a further sum of £6,000 is identified to meet employment liabilities. Reserves continue to be above this level, enabling expansion in activities to take place.

The majority of income is received as subscriptions and donations from members and other sympathetic individuals and organisations. The single largest area of expenditure is the production of a magazine twice yearly which is distributed free to members, occasionally sold at events and frequently distributed free of charge as a means of furthering the aims of the charity.

CHRISTIAN ECOLOGY LINK LIMITED  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020

**Plans for the Future:** CEL / Green Christian will continue to provide resources and events in accordance with our mission as described above under 'Principal Activities and Public Benefit Statement'. In addition, at a time of deepening awareness of the climate emergency amongst the general public, we will continue to review the means by which we seek to achieve our mission by, for example:

- completing our strategic review
- developing outreach to younger adults, to church environmental representatives and to members throughout the UK.
- rolling out our Joy in Enough Plenty! Programme
- returning to in-person events as Covid-19 restrictions allow

**Risk Statement:** The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. They believe that appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

**Responsibilities of Directors (also known as Trustees)**

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approval:** This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Eleanor Orr

Date: 17 August 2021

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020 on pages 6 to 13 following, which have been prepared on the basis of the accounting policies set out on page 8.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Jacob Farley ACA

6 September 2021

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

**CHRISTIAN ECOLOGY LINK LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	49,024	18,811	67,835	34,468
Charitable activities	4	-	-	-	660
Other trading activities	5	95	-	95	367
Investments	6	229	-	229	243
<b>Total income and endowments</b>		<b>49,348</b>	<b>18,811</b>	<b>68,159</b>	<b>35,738</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	7	31,296	8,772	40,068	34,280
<b>Total expenditure</b>		<b>31,296</b>	<b>8,772</b>	<b>40,068</b>	<b>34,280</b>
<b>Net income/(expenditure)</b>		<b>18,052</b>	<b>10,039</b>	<b>28,091</b>	<b>1,458</b>
<b>Transfers between funds</b>	14	-	-	-	-
		18,052	10,039	28,091	1,458
<b>Net movement in funds</b>		<b>18,052</b>	<b>10,039</b>	<b>28,091</b>	<b>1,458</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		34,277	210	34,487	33,029
<b>Total funds carried forward</b>	14	<b>52,329</b>	<b>10,248</b>	<b>62,577</b>	<b>34,487</b>

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

All income and expenditure derive from continuing operations.

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

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

**CHRISTIAN ECOLOGY LINK**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>CURRENT ASSETS</b>					
Debtors	9	2,703	-	2,703	1,831
Cash at bank and in hand	10	60,362	12,430	72,792	43,211
		<u>63,065</u>	<u>12,430</u>	<u>75,495</u>	<u>45,042</u>
<b>CREDITORS: Amounts falling due within one year</b>	11	(7,353)	(2,182)	(9,535)	(6,797)
		<u>55,712</u>	<u>10,248</u>	<u>65,960</u>	<u>38,245</u>
<b>Net current assets / (liabilities)</b>		<u>55,712</u>	<u>10,248</u>	<u>65,960</u>	<u>38,245</u>
<b>Total assets less current liabilities</b>		<u>55,712</u>	<u>10,248</u>	<u>65,960</u>	<u>38,245</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	12	(3,385)	-	(3,385)	(3,758)
		<u>52,329</u>	<u>10,248</u>	<u>62,577</u>	<u>34,487</u>
<b>TOTAL NET ASSETS</b>		<u>52,329</u>	<u>10,248</u>	<u>62,577</u>	<u>34,487</u>
<b>FUND BALANCES</b>					
	14				
Unrestricted Funds					
General funds		42,820	-	42,820	24,768
Designated funds		9,509	-	9,509	9,509
		<u>52,329</u>	<u>-</u>	<u>52,329</u>	<u>34,277</u>
Restricted Funds					
		<u>-</u>	<u>10,248</u>	<u>10,248</u>	<u>210</u>
		<u>52,329</u>	<u>10,248</u>	<u>62,577</u>	<u>34,487</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

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

- (a) ensuring that the charitable company keeps accounting records which 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 net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Directors on 17 Aug 2021 and were signed on its behalf by:

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Eleanor Orr

Company number: 2445198

Charity number: 328744

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

**CHRISTIAN ECOLOGY LINK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**1 Statutory Information**

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

**2 Accounting Policies**

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

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

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

a) Going concern

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

b) Income

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

Income from donations and legacies includes:

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

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

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

c) Expenditure

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

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

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

d) Fund accounting

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

e) Taxation

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

f) Financial instruments

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

CHRISTIAN ECOLOGY LINK LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

g) Exemption from preparing a cashflow statement

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

**3 Donations and legacies**

	2020	2019
	£	£
Membership subscriptions	16,590	14,433
General Donations	9,313	7,287
Donations at roadshows	205	383
Grants and major donations	30,811	10,000
Legacies receivable	7,168	-
Income tax recoverable	3,748	2,365
	<u>67,835</u>	<u>34,468</u>

**4 Income from charitable activities**

	2020	2019
	£	£
Events	-	660
	<u>-</u>	<u>660</u>

**5 Income from other trading activities**

	2020	2019
	£	£
Publications	95	367
	<u>95</u>	<u>367</u>

**6 Investment income**

	2020	2019
	£	£
Bank interest	229	243
	<u>229</u>	<u>243</u>

**7 Charitable expenditure**

	2020	2019
	£	£
<b>a Costs incurred directly on specific activities</b>		
Postage	1,022	219
Printing	14,506	14,776
Events / room hire	954	2,523
Office costs	645	770
Salaries	11,890	13,552
Contractor for "Plenty!"	8,282	-
Travel costs	61	369
Miscellaneous costs	120	98
	<u>37,480</u>	<u>32,307</u>
Grants payable (note 8c)	210	-
	<u>37,690</u>	<u>32,307</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee	750	468
Other	-	13
	<u>750</u>	<u>481</u>
Printing	363	286
Office Costs	263	131
Travel to meetings	116	413
Postage	462	292
Insurance	251	370
Miscellaneous costs	173	-
	<u>2,378</u>	<u>1,973</u>
<b>Total expenditure</b>	<u>40,068</u>	<u>34,280</u>

The fee payable to the independent examiner for examining the accounts was £750 (2019: £720); No other fees were payable to Stewardship in the year (2019: £Nil)

**CHRISTIAN ECOLOGY LINK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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

The average monthly number of employees during the year was 5 (2019: 6). Most of the charity's activities are carried out by volunteers.

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

The charity's key management comprise the trustees named on the Company Information page. No employment benefits were payable to key management for the year (2019: £Nil)

**9 Debtors: falling due within one year**

	2020	2019
	£	£
Tax recoverable	1,247	1,414
Prepayments and accrued income	1,456	417
	2,703	1,831

**10 Cash at Bank and in Hand**

	2020	2019
	£	£
Cash at bank with immediate access	57,025	27,599
Notice deposits (with a term of three months or less)	15,767	15,612
	72,792	43,211

**11 Creditors: liabilities falling due within one year**

	2020	2019
	£	£
Accruals	5,848	5,154
Deferred income	1,248	677
Other creditors	2,439	966
	9,535	6,797

**12 Creditors: amounts falling due after more than one year**

	2020	2019
	£	£
Deferred income	3,385	3,758
	3,385	3,758

**13 Deferred income**

Deferred income comprises the following:

	LIFE	Retreat	2020	2019
	memberships	deferred	£	£
	£	to 2021		
		£		
Balance at the beginning of the reporting period	4,435	-	4,435	4,311
Amount released to income	(700)	-	(700)	(676)
Amount deferred in year	350	548	898	800
Balance at the end of the reporting period	4,085	548	4,633	4,435

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

Within one year	700	548	1,248	676
After one year	3,385	-	3,385	3,759
	4,085	548	4,633	4,435

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

**CHRISTIAN ECOLOGY LINK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**14 Funds**

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

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Legacy fund	9,509	-	-	-	-	9,509
	9,509	-	-	-	-	9,509
<i>General Unrestricted Funds</i>	24,768	49,348	(31,295)	-	-	42,820
Total Unrestricted Funds	34,277	49,348	(31,295)	-	-	52,329
<i>Restricted Funds</i>						
Rainforest	210	-	(210)	-	-	-
Joy in Enough	-	17,711	(8,563)	-	-	9,148
COP 26	-	1,100	-	-	-	1,100
	210	18,811	(8,773)	-	-	10,248
Aggregate of funds	34,487	68,159	(40,068)	-	-	62,577

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

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Gains and losses 2019 £	Closing balance 2019 £
<i>Designated Funds</i>						
Legacy fund	9,509	-	-	-	-	9,509
	9,509	-	-	-	-	9,509
<i>General Unrestricted Funds</i>	23,311	35,711	(34,254)	-	-	24,768
Total Unrestricted Funds	32,820	35,711	(34,254)	-	-	34,277
<i>Restricted Funds</i>						
Rainforest	210	-	-	-	-	210
	210	-	-	-	-	210
Aggregate of funds	33,030	35,711	(34,254)	-	-	34,487

Joy in Enough and COP26 funds represent funds given for specific projects of the charity. These projects are ongoing. Rainforest Fund represents funds given for the preservation of Rainforests which were disbursed by the charity during 2020.

**CHRISTIAN ECOLOGY LINK LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**14 Funds (continued)**

**Analysis of net assets by fund**

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

	<u>Unrestricted Funds</u>			2020 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	2,703	-	-	2,703
Cash at bank and in hand	50,853	9,509	12,430	72,792
Creditors falling due within one year	(7,353)	-	(2,182)	(9,535)
Creditors falling due after one year	(3,385)	-	-	(3,385)
	<u>42,820</u>	<u>9,509</u>	<u>10,248</u>	<u>62,577</u>

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

	<u>Unrestricted Funds</u>			2019 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	1,831	-	-	1,831
Cash at bank and in hand	33,492	9,509	210	43,211
Creditors falling due within one year	(6,797)	-	-	(6,797)
Creditors falling due after one year	(3,758)	-	-	(3,758)
	<u>24,768</u>	<u>9,509</u>	<u>210</u>	<u>34,487</u>

**15 Transactions with related parties**

During the year the charity:

- a) received donations totalling £856 (2019: £696) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £116 (2019: £453) for / to one (2019: 4) trustees for travel to meetings whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

**16 Members**

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

**CHRISTIAN ECOLOGY LINK LTD**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds				Unrestricted funds			
		General 2020 £	Designated 2020 £	Restricted 2020 £	Total 2020 £	General 2019 £	Designated 2019 £	Restricted 2019 £	Total 2019 £
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	49,024	-	18,811	67,835	34,468	-	-	34,468
Charitable activities	4	-	-	-	-	660	-	-	660
Other trading activities	5	95	-	-	95	367	-	-	367
Investments	6	229	-	-	229	243	-	-	243
<b>Total income and endowments</b>		<b>49,348</b>	<b>-</b>	<b>18,811</b>	<b>68,159</b>	<b>35,738</b>	<b>-</b>	<b>-</b>	<b>35,738</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	7	31,296	-	8,772	40,068	34,280	-	-	34,280
<b>Total Expenditure</b>		<b>31,296</b>	<b>-</b>	<b>8,772</b>	<b>40,068</b>	<b>34,280</b>	<b>-</b>	<b>-</b>	<b>34,280</b>
<b>Net income/(expenditure)</b>		<b>18,052</b>	<b>-</b>	<b>10,039</b>	<b>28,091</b>	<b>1,458</b>	<b>-</b>	<b>-</b>	<b>1,458</b>
<b>Transfers between funds</b>	14	-	-	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>18,052</b>	<b>-</b>	<b>10,039</b>	<b>28,091</b>	<b>1,458</b>	<b>-</b>	<b>-</b>	<b>1,458</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		24,768	9,509	210	34,487	23,310	9,509	210	33,029
<b>Total funds carried forward</b>	14	<b>42,820</b>	<b>9,509</b>	<b>10,248</b>	<b>62,577</b>	<b>24,768</b>	<b>9,509</b>	<b>210</b>	<b>34,487</b>