

Company Registration No. 4210929 (England and Wales)
Charity Registration No. 1089276

A ROCHA UK
(LIMITED BY GUARANTEE)

**REPORT AND
FINANCIAL STATEMENTS**
FOR THE YEAR ENDED
31 DECEMBER 2007

**A ROCHA UK
(LIMITED BY GUARANTEE)
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**A ROCHA UK
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COMPANY INFORMATION**

Trustees/directors	R.J. Hall M.P. Chown P.N. Dyer Dr. A. Gosler J.D.C. Smiley R.S. Smillie Rev'd. S.Tillett M. Thomas	(Chairman) (Treasurer)
Secretary	P.N. Dyer	
Registered office	71 Boscombe Overcliffe Drive Bournemouth BH5 2EJ	
Local office	13 Avenue Road Southall Middlesex UB1 3BL	
Auditors	Creaseys LLP Chartered Accountants 12 Lonsdale Gardens Tunbridge Wells Kent TN1 1PA	
Bankers	HSBC PO Box 7 52 Hamilton Street Birkenhead CH4 5AE	CAFCash Ltd Kings Hill West Malling Kent ME19 4TA
Company Number	4210929	
Registered Charity Number	1089276	

A ROCHA UK

(LIMITED BY GUARANTEE)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2007

The trustees (as directors of the charitable company) present their report and financial statements for the year ended 31 December 2007.

Constitution, Structure and Governance

The organisation is a charitable company limited by guarantee, incorporated on 3 May 2001 and registered as a charity on 9 November 2001. The liability of members is limited to £1 in the event of the company being wound up.

There is currently no legal membership scheme as may be established under the Memorandum and Articles of Association. Until February 2006 there was a non-voting membership scheme, whose members paid £25 per household per annum (£10 concessions). This has been developed into a 'Friends scheme' with no fixed contribution.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles trustees are elected at the AGM with one third retiring by rotation at each AGM. Trustees may also appoint new trustees by ordinary resolution to hold office until the following AGM.

A Rocha UK is completely independent in its governance and finances, but shares a common vision and has a close association with A Rocha International (formerly 'The A Rocha Trust'). The two charities have agreed and signed an appropriate Memorandum of Understanding. During 2007 A Rocha International continued to consolidate its work coordinating and resourcing the existing eighteen affiliated national associations (Brazil, Bulgaria, Canada, Czech Republic, Finland, France, Ghana, India, Kenya, Lebanon, Netherlands, New Zealand, Peru, Portugal, South Africa, Uganda, UK, USA).

A Rocha UK acts as the agent for A Rocha International (ARI) regarding the receipt and banking of funds from UK donors intended for the support of ARI and other national A Rocha organisations outside the UK. In 2007, income receivable by ARUK under this agreement (including Gift Aid tax repayment claims) was £104,813 for ARI and £87,833 for other A Rocha national organisations. As far as possible these funds are handled in a separate bank account and they are paid over on a regular basis. They do not form part of the financial statements of ARUK.

The trustees would like to express their gratitude to all who made its work possible, including staff, volunteers, supporters, partners and funders. The trustees would also like to put on record their gratitude to God for bringing about far more than we have often believed possible, and for blessing A Rocha UK with people, financial resources and many other benefits when they have been needed. The trustees also affirm their total dependence on God for future guidance as to A Rocha UK's development.

Objects and Activities

The charity's objectives are:

- the advancement of the Christian faith and understanding of its relevance to the environment
- to promote education and study of ecology and the environment; and
- to enable and encourage conservation of natural resources and habitats for the benefit of the public.

Policies and Programmes to further the Objects of the Charity

A Rocha UK seeks to express its three charitable objects through 'five commitments' which are value statements agreed by, and shared across, the international family of A Rocha national organisations. These are:

- Christian: Underlying all we do is our biblical faith in the living God, who made the world, loves it and entrusts it to the care of human society.
- Conservation: We carry out research for the conservation and restoration of the natural world and run environmental education programmes for people of all ages.
- Community: Through our commitment to God, each other and the wider creation, we aim to develop good relationships both within the A Rocha family and in our local communities.

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- Cross-cultural: We draw on the insights and skills of people from diverse cultures, both locally and around the world.
- Cooperation: A willingness to work co-operatively with other organisations in the field and to press the case for action within this co-operative framework.

Each of A Rocha UK's three charitable objects can be seen as having an international, national and local dimension to them – all of which also express the five core commitments. The activities undertaken to further these are described below under 'Achievements and Performance', whilst in this section the rationale and policies are described in general terms.

The development strategy agreed in 2005 and refined in 2006 is continuing to be implemented. The four strands of the strategy are:

1. **Local communities** – to generate and support broad opportunities for the Christian and conservation communities to engage practically with creation care projects across the UK
2. **The Christian community** – to have creation care thinking integrated into all Christian activity from wider church and mission organizations, theological colleges, churches, schools down to individual Christians – the Genesis programme is at the heart of this.
3. **The Scientific community** – to be recognized as a distinctive contributor within the UK scientific and conservation communities and hence able to engage with these communities on the concept of God as creator.
4. **Our own community** – to build a growing network of committed supporters, supported nationally, and living the A Rocha values. Those involved directly to share a common vision.

Achievements & Performance

The environment and climate change remain key topics of debate in the public domain. A Rocha continues to be well positioned within the Christian community to contribute to this debate and is well regarded for its input.

All the key activities which we committed to as part of the strategy for 2007 made good progress, and position the organisation well for the challenges to come.

Local communities

A Rocha Living Waterways

This local project continues to be at the heart of the work of ARUK and seeks to show by action how care for God's creation can be worked out in practice. The project was established in early 2001 and continues to be valued by the local community. The project is led by Sian Hawkins.

The contract for Minet Country Park with the London Borough of Hillingdon has continued and focuses on community involvement. Through the year over 50 separate community events were organised.

Local education work reached 42 schools and nearly 3,000 children through assemblies, after school clubs, holiday clubs and environmental visits to the Park.

The centre at Southall had its busiest ever year for visitors with a total of 1,212 bed-nights, in addition to those staff who live at the centre, and despite having no regular centre manager through the year, which meant more work for Sian in particular.

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We would like to reach out more effectively to the local faith communities and arrangements are in hand to appoint someone during 2008 to help do this.

Volunteers are at the heart of what we do and whilst we had no long- term volunteers in 2007 the efforts of the many short term volunteers are much appreciated.

The West London Floating Classroom is now operating as an independent organisation under the overall supervision of Groundwork. A Rocha remains represented at board level.

Chiltern Gateway

The new project at Lewknor in Oxfordshire made a strong start. The project is a partnership between the local church, the school, and the local conservation organisations and is managed by A Rocha. Simon Brignall, the local vicar, is the project manager. During the year a number of community events were organised, the school initiated an environment club, and Natural England used the church for displays.

Other local projects

Two associated projects are of note (ones managed by others but with the A Rocha brand). A new local project was launched at Steyning in Sussex where an area of land within the Wiston Estate, owned by the Goring family, is being managed for the community and with their involvement. The project at Dronfield in North Derbyshire led by Norman Crowson continues to flourish.

A number of other potential projects are under discussion including a number of local community ones.

Christian communities

Our work of educating and influencing Christian communities across the UK continued to make advances during the year with a particular emphasis on partnerships.

Partnerships

An understanding has been reached with BMS World Mission about future working together with the focus on Creation Care. CMS provide several mission partners to A Rocha and wish to deepen the relationship moving forward. Share Jesus International organised a national tour (Hope for Planet Earth) for early 2008 with A Rocha, Tear Fund, and John Ray Initiative as partners. Finally the relationship with Lee Abbey continues to be a productive one.

These all represent very encouraging steps forward within which the distinctive contribution of A Rocha is valued.

Environment Sunday

We again produced a pack to help churches take a day in the year to more fully explore Creation Care. The theme this year was 'the Heat is On' focussing on climate change and over 1000 packs were distributed.

Speaking engagements

Members of the team, mainly Dave Bookless in his role as National Director, spoke to several thousand people through the year, mainly at church services and conferences. During the year Dave increasingly focussed on more strategic events with individual church speaking requests coordinated by John Townsend.

Writing

Dave took time out early in the year to write and the resultant book 'Planetwise' was published by IVP early in 2008 to much positive comment. Dave also contributed to several other books during the year and will be looking to write more in 2008.

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National Education

Jonathan Nicholas, our senior education officer, led a small volunteer team to begin to generate material for environmental education nationally both for primary schools and for GSCE RE. The product should be available by the end of 2008.

Eco-congregation

Eco-congregation (England and Wales) led by Jo Rathbone is now part of A Rocha. The transition proved to be very smooth and we are exploring synergies between what Eco-congregation do and our existing partner church network.

Scientific community

This area again saw less emphasis than we would like. However a Conservation Director, Andy Lester, has been appointed who started work at the start of 2008. We are confident that this will enable this aspect of our work to really move forward.

Own community

The number of A Rocha 'Friends' continued to grow with over 4,100 at the end of the year, an increase of 8%. The growth was assisted by a re-branding of all our material as part of a marketing strategy, led by Pete Hawkins our Operations Director. The new branding covers all our written and display material and will move into the web content in 2008.

The magazine continues to be well received and our key contact with 'Friends'.

Initial steps have been taken towards a national framework of representation with regional representatives in place for Scotland and the North of England and a number of area representatives in place across England.

Numbers signing up to our lifestyle campaign, Living Lightly 24-1, continued to grow. Individuals are encouraged to make personal commitments and so far over 750 have done so, with many more using the material. Ruth Valerio has taken over the management of this and it will be re-launched during 2008.

The leadership structure remained unchanged during the year with Steve Hughes as CEO, and Steve, Dave Bookless, Pete Hawkins, and Sian Hawkins comprising the management team.

The total team, staff, volunteers and trustees, now numbers over 40. Regular meetings were held during the year including a two day team meeting in September 'Time Out', which 39 attended and was a good opportunity for interacting.

Other developments

Climate Stewards continues to evolve and now has a wider climate change emphasis rather than just carbon mitigation, which fits well with what A Rocha UK is already doing. Brendan Bowles now leads the organisation, which is now part of A Rocha International rather than a separate entity.

Relationships with A Rocha International continue to be excellent with regular interactions. The ARI conference in Kenya in April drawing together representatives from all the international projects was one of the high spots of the year and was attended by Richard Hall, Steve Hughes and Dave Bookless.

Plans and objectives for the future

A detailed plan has been agreed by the Board for 2008.

This again covers the four strands reported on above:

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1) Local communities

Continue to consolidate the Minet contract and the educational work in Southall. Recruit a community worker to work with the Southall faith communities. Agree next steps for the Chiltern Gateway project and establish its longer term funding and resourcing. Encourage further local projects run by A Rocha Friends and develop guidance to better support them.

2) Christian communities

Continue to develop partnerships with existing partners and other Christian organisations. Continue advocacy at church level and seek wider platforms such as Hope for Planet Earth to reach a wider audience. Explore further synergies between Eco-congregation and A Rocha partner churches. Produce material for use in churches such as the environment resource pack. Develop material for use in education nationally such as the GSCE 'Faith and the Environment' module.

3) Scientific communities

Agree an overall conservation strategy for A Rocha and have agreed conservation plans in place for each of the projects. Establish a network of scientist and conservationists supportive of A Rocha's aims to assist moving the conservation strategy forward.

4) Own community

Continue to implement the marketing strategy to increase the numbers and engagement of A Rocha 'Friends'. Further develop the regional network. Update the Living Lightly 24-1 material and re-launch the campaign. Continue to ensure that the A Rocha team is an effective Christian community. Update and re-launch the ARUK website.

Thank You

2007 has been a remarkable year for A Rocha UK. Apart from the launch year it has probably been the most significant year to date in terms of progress. A significant advance has been achieved on all fronts. We, the Trustees, can thank only some of those involved but are grateful to all those who support the work in action, giving, and prayer.

Staff - the progress has primarily been because of the dedicated work and commitment of the team. Without them, the work would simply not happen.

Volunteers - It has been mentioned earlier but there are many types of volunteers who support the work of A Rocha nationwide. They carry out key administrative tasks, help in our education work, and contribute in many other areas. There is also a growing band of local group leaders and speakers spread across a wide geographic area. In addition to this we have had volunteers from overseas who have spent time with us and supported us.

Friends - Those individuals and churches who support us and partner with us and contributed financially, in prayer, and in practical action, to support and sustain the work. Not only do they support the work of A Rocha UK but many give to, and a number volunteer for, other national A Rocha organisations.

Partners - A Rocha's work in Southall and Hayes depends entirely on good relationships with local partners. Amongst the most significant partners are our two local authorities, Hillingdon and Ealing Borough Councils, and the local MP, John McDonnell. The support of CMS and Interserve are fundamental and we value the developing partnerships with BMS World Mission and Share Jesus International. In Lewknor we are in partnership with Natural England and the local school.

Grant funders - Grant funding remains a challenging area but we are grateful for the support of a number of trusts and other funders during the year, listed in the Accounts, and who have the Charity's grateful thanks.

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TRUSTEES' REPORT
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Organisation Structure and Personnel

The Board meet three or four times a year, and those listed below as advisors to the Board are invited to attend. A Finance Committee of the Board, chaired by the Treasurer, meets usually shortly before each Board meeting to advise and where appropriate make detailed decisions within authority delegated by the Board; its members are indicated by (F) below.

Day to day management is delegated to the Chief Executive Officer, Steve Hughes, and the management team. The premises in Avenue Road, Southall contain the offices and the staff responsible for the Charity and the Living Waterways project and also provide limited living accommodation for paid staff, volunteers and visitors.

Trustees:

The following trustees held office during 2007:

Mr. R. J. Hall (Chairman) (F)
Mr. K. M. Atwal (resigned 14 September 2007)
Mr. M. P. Chown (Treasurer) (F)
Mr. P. Dyer
Dr. A. Gosler (appointed 17 November 2007)
Mr. J. D. C. Smiley (F)
Mr. R. Smillie
Mr. M. Thomas (appointed 17 November 2007)
Rev'd S. Tillett (appointed 17 November 2007)
Mrs. D. M. Wright (resigned 31 December 2007)

Observer:

Rev'd Margot Hodson – nominated by the John Ray Initiative
Mr. Martin Thomas – from the Church Missionary Society

Advisors to the Board & Staff Team:

Mr. Ken Austin – Chair of A Rocha UK Trading Ltd., and non-voting Secretary to the Trustees
Mr. David Chandler – Education Advisor

Council of Reference (advisory):

Professor Sir Graham Ashworth
Rev. Steve Chalke
Mr. Ram Gidoomal, CBE
Professor Sir John Houghton, FRS
Rt. Rev. Dr. James Jones
Professor Sir Ghilleen Prance, FRS
Dr Elaine Storkey

Financial Results for the Year

It is good to be able to report a surplus for the year, the financial statements showing net incoming funds of £41,438. A portion of this, £9,092, are funds that we hold for Eco-congregation at the year end to fund their activities moving forward. Much of the balance of the surplus represents gifts in 2007 to support the appointment of the Conservation Director and the National Education work in 2008.

Expenditure continued to be carefully managed well by the team, which was of great assistance. It should be noted that a major re-branding exercise, linked to strategy, accounted for the majority of the fundraising costs. The increase in staff costs reflected additional activities, whilst the analysis between direct and support staff costs was revised from 2007. Similarly, the increase in office administration was primarily the need to support new activities.

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FOR THE YEAR ENDED 31 DECEMBER 2007

The £22k affiliation fee paid to A Rocha International (ARI) was at a more realistic level than in the past; 2007 was the first year in which A Rocha UK was paid for its work as agent in handling ARI funds. On the income side, given our relatively limited success with trusts, we are very grateful to many individuals and churches in particular who increased their giving. We also continue to earn important income from services provided, mainly concerning the Minet Country Park, and appreciate the support of Hillingdon Borough Council in this regard.

Risk Management

The trustees reviewed the major risks to which the Charity may be exposed via a risk matrix. They agreed systems, procedures, and actions to mitigate those risks in the July Board meeting, and reviewed progress in the November Board meeting and have delegated the Finance Committee to have this as a standing item at every meeting with a detailed review at board level annually.

Reserves Policy

1. **Reason for holding reserves:** The Charity's reserves are held in support of the organisation's ongoing activities, recognising its commitment to employed staff, the lack of substantial regular income from grants, and the uncertainty and fluctuation of income in relation to appeals, seasonal donations and legacies.

2. **Level of reserves needed:** The formula adopted for calculating reserves compares net current assets with the total budget for the forthcoming year. The optimum level acceptable for this purpose is regarded as approximately 50% of annual expenditure (i.e. six months running costs) to ensure that funds are available for planned activities.

3. **Achieving and maintaining reserves:** The annual work plan and budget shall include a forecast for income, expenditure and reserves for the next year to illustrate how this target may be achieved and maintained.

4. **Monitoring and reviewing reserves policy:** This policy shall be monitored and reviewed by the Trustees regularly when the draft Report and Accounts are presented for approval. The level of reserves to be held at the accounting date is to be disclosed in the financial statements.

Reserves at 31 December 2007

The total of net current assets at 31 December 2007 was £160,259 (2006: £131,211). This represents 34% of the £467,255 budgeted expenditure for 2008, i.e. 3.9 months of these budgeted costs.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 incoming resources and application of resources of the company for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. 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.

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Statements of disclosure to auditor

(a) so far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware, and

(b) they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

A resolution for the re-appointment of Creaseys LLP as auditors will be put to the Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

On behalf of the trustees

R. J. Hall

Date: 5 July 2008

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF A ROCHA UK

We have audited the financial statements of A Rocha UK on pages 12 to 19 for the year ended 31 December 2007. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (Effective January 2007).

This report is made solely to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the trustees and auditors

The responsibilities of the trustees (who are also the directors of A Rocha UK for the purposes of company law) for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether the information given in the trustees' report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed.

We read the trustees' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF A ROCHA UK
(continued)**

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charitable company's affairs as at 31 December 2007 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information provided in the trustees' report is consistent with the financial statements.

Creaseys LLP

Chartered Accountants
Registered Auditor

14 July 2008

12 Lonsdale Gardens
Tunbridge Wells
Kent
TN1 1PA

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STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2007

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2007 £	Total 2006 £
Incoming resources						
Incoming resources from generated funds						
Voluntary income						
Gift aid donations including tax recoveries		105,275	-	34,379	139,654	70,732
Grants	2	13,216	-	43,465	56,681	97,070
Other donations		69,209	-	31,485	100,694	56,661
Activities for generating funds:						
Sales		12,826	-	9	12,835	20,462
Events		4,647	-	3,053	7,700	2,289
Investment income		10,234	-	-	10,234	6,398
Other income		33,239	-	4,037	37,276	15,373
Activities in furtherance of the charity's objects:						
Services rendered (largely Minet)		1,040	-	34,222	35,262	40,143
Total incoming resources		249,686	-	150,650	400,336	309,128
Resources expended						
Costs of generating funds:						
Costs of generating voluntary income		22,365	-	-	22,365	11,612
Purchases for sale		4,188	-	-	4,188	15,078
Charitable activities:						
Living Waterways		60,369	240	83,034	143,643	140,473
Genesis project		36,618	-	27,913	64,531	38,455
Friends		85,730	-	21,381	107,111	92,007
Eco-congregation		-	-	11,690	11,690	-
Governance costs		5,370	-	-	5,370	9,171
Total resources expended	3	214,640	240	144,018	358,898	306,796
Net incoming/(outgoing) resources						
- Net income/(expenditure) for the year	5	35,046	(240)	6,632	41,438	2,332
Reconciliation of funds						
Total funds brought forward		128,628	39,040	79,677	247,345	245,013
Total funds carried forward	10	163,674	38,800	86,309	288,783	247,345

**A ROCHA UK
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BALANCE SHEET
AS AT 31 DECEMBER 2007**

	Notes	2007		2006	
		£	£	£	£
Fixed assets					
Tangible assets	6		657,705		665,315
Current assets					
Stock		1,880		-	
Debtors	7	35,896		13,764	
Cash at bank and in hand		159,739		134,363	
		<u>197,515</u>		<u>148,127</u>	
Creditors: amounts falling due within one year	8	<u>(37,256)</u>		<u>(16,916)</u>	
Net current assets			160,259		131,211
Total assets less current liabilities			<u>817,964</u>		<u>796,526</u>
Creditors: amounts falling due after more than one year	9		(529,181)		(549,181)
Net assets			<u>288,783</u>		<u>247,345</u>
Funds	10				
Unrestricted funds					
General funds		163,674		128,628	
Capital funds		<u>38,800</u>		<u>39,040</u>	
			202,474		167,668
Restricted funds					
Income funds		9,092		2,460	
Capital funds		<u>77,217</u>		<u>77,217</u>	
			86,309		79,677
Total funds			<u>288,783</u>		<u>247,345</u>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

These financial statements were approved by the trustees for issue on 5 July 2008 and signed on their behalf by:

R. J. Hall
Trustee

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2007

1 Accounting policies

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), the Companies Act 1985 and the Statement of Recommended Practice 'Accounting and Reporting by Charities', issued in March 2005 (SORP 2005).

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources expended

Resources expended, including irrecoverable VAT, are recognised on an accruals basis in the period in which they are incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of purchases for resale.

Charitable activities includes expenditure on community and environmental work based in Southall (Living Waterways), Christian Education and theological college links (Genesis), enrolling, encouraging and supporting individuals as friends (Friends) and church based environmental activities (Eco-Congregation). It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 3.

Fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land	-	Not depreciated
Freehold property	-	Over 100 years
Property improvements	-	Over 20 years
Office equipment	-	25% on cost
Motor vehicles	-	25% on reducing balance

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007

1 Accounting policies (continued)

Funds

Unrestricted general funds.

These are funds of the charity that are not subject to any restriction regarding use and are available for the general purposes of the charity.

Unrestricted designated funds

Designated funds are funds allocated by the trustees to specific projects at their discretion.

Restricted funds.

These are funds where there are restrictions by the donor as to their use. Details of these funds are set out in Note 10.

2 Grants receivable	Unrestricted funds	Designated funds	Restricted funds	Total 2007	Total 2006
	£	£	£	£	£
Chapman Charitable Trust	5,000	-	-	5,000	5,000
L B Ealing	-	-	3,164	3,164	7,598
Church Missionary Soc	-	-	39,680	39,680	29,680
Maxco Trust	1,000	-	-	1,000	1,000
Chelsea Square Trust	2,000	-	-	2,000	-
Tufton Charitable Trust	1,000	-	-	1,000	-
Other trust funds and grants	4,216	-	621	4,837	2,669
The Tudor Trust	-	-	-	-	2,000
HCD Memorial Fund	-	-	-	-	25,000
Association Femmes d'Europe	-	-	-	-	4,123
Terry Family Charitable Trust	-	-	-	-	20,000
	13,216	-	43,465	56,681	97,070

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3 Resources expended	Costs of generating funds	Living Waterways	Genesis	Friends	Eco-con- gregation	Gover- nance	Total 2007	Total 2006
	£	£	£	£	£	£	£	£
Costs allocated directly								
Purchases for sale	4,188	-	-	-	-	-	4,188	15,078
Fundraising costs	22,365	-	-	-	-	-	22,365	381
Staff costs	-	88,716	27,590	7,414	5,460	-	129,180	137,488
Membership support	-	643	1,748	7,336	-	-	9,727	14,027
Other project costs	-	-	-	-	-	-	-	677
Volunteer support	-	1,246	-	-	181	-	1,427	1,972
Staff development	-	3,132	340	513	-	-	3,985	1,312
Motor and travelling	-	2,489	3,466	4,323	1,062	-	11,340	10,274
Equipment and materials	-	4,154	-	2,916	-	-	7,070	6,597
Care for creation publicity	-	2,617	-	21,108	3,125	-	26,850	16,785
Other costs	-	1,061	-	-	-	-	1,061	62
Audit and accountancy	-	-	-	-	-	4,351	4,351	7,288
Legal and professional	-	-	-	-	-	-	-	174
Trustees' expenses	-	-	-	-	-	1,019	1,019	1,709
Support costs								
Staff costs	-	16,123	10,749	25,797	1,075	-	53,744	26,761
Office administration	-	6,585	4,390	10,975	-	-	21,950	14,585
Premises costs	-	3,509	2,339	5,849	-	-	11,697	16,318
Equipment maintenance	-	1,064	709	1,773	-	-	3,546	2,930
Bookkeeping and payroll	-	1,514	337	1,514	-	-	3,365	3,280
Rent	-	930	6,510	1,860	-	-	9,300	9,360
ARI Affiliation Fee	-	6,600	4,400	11,000	-	-	22,000	8,000
Depreciation	-	2,283	1,522	3,805	-	-	7,610	9,701
Other costs	-	977	431	928	787	-	3,123	2,037
	26,553	143,643	64,531	107,111	11,690	5,370	358,898	306,796

Support costs are allocated as follows:

Cost	Basis
Staff costs	Staff time
Office administration	Staff time
Premises costs	Area usage
Equipment maintenance	Usage
Bookkeeping and payroll	Usage
Training	Staff time
Motor and travelling	Staff time
Rent	Staff time
ARI Affiliation Fee	Usage
Depreciation	Usage
Other costs	Usage

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4 Staff costs, employees and trustees' remuneration	2007	2006
	£	£
Wages and salaries	162,125	145,392
Pension costs	9,065	7,859
Social security costs	11,734	9,982
	<u>182,924</u>	<u>163,233</u>

The average number of full time equivalent staff, averaged over the full year, analysed by category was as follows:

	2007	2006
Charity director/leaders	1.4	2.2
A Rocha Living Waterways project staff	4.5	3.1
Fundraising staff	-	0.5
Administrative staff	2.6	2.3
	<u>8.5</u>	<u>8.1</u>

The number of full time equivalent staff employed at the year end was 9 (2006: 7).

In addition a number of people give their time to the charity, including two senior members of the A Rocha UK management team who work full time at no cost to the charity.

No employee received emoluments in excess of £60,000 during the year.

No trustee received any remuneration during the year. In total £1,019 (2006 £1,709) was paid to two trustees to reimburse actual expenses incurred. These were travelling and volunteer support.

5 Net incoming/(outgoing) resources	2007	2006
	£	£
This is stated after charging:		
Depreciation	7,610	9,701
Auditors remuneration - statutory audit	2,150	2,025
- preparation of accounts and other	2,201	5,263
	<u>2,201</u>	<u>5,263</u>

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6 Fixed assets	Land & buildings £	Property improvements £	Motor vehicles £	Fixtures, fittings & equipment £	Total £
Cost					
At 1 January 2007	644,269	38,944	8,000	21,756	712,969
Additions in year	-	-	-	-	-
At 31 December 2007	<u>644,269</u>	<u>38,944</u>	<u>8,000</u>	<u>21,756</u>	<u>712,969</u>
Depreciation					
At 1 January 2007	15,333	7,231	6,102	18,988	47,654
Charge for the year	3,827	1,947	475	1,361	7,610
At 31 December 2007	<u>19,160</u>	<u>9,178</u>	<u>6,577</u>	<u>20,349</u>	<u>55,264</u>
Net book Value					
At 31 December 2007	<u>625,109</u>	<u>29,766</u>	<u>1,423</u>	<u>1,407</u>	<u>657,705</u>
At 31 December 2006	<u>628,936</u>	<u>31,713</u>	<u>1,898</u>	<u>2,768</u>	<u>665,315</u>

7 Debtors	2007 £	2006 £
Accrued income	33,420	12,005
Other debtors	2,476	1,759
	<u>35,896</u>	<u>13,764</u>

8 Creditors: amounts falling due within one year	2007 £	2006 £
Fixed term interest free loan (see note 9)	20,000	-
Sundry creditors and accruals	9,640	14,952
Taxation and social security	7,616	1,964
	<u>37,256</u>	<u>16,916</u>

9 Creditors: amounts falling after more than one year	2007 £	2006 £
Fixed term interest free loan	-	20,000
Equity based loans	529,181	529,181
	<u>529,181</u>	<u>549,181</u>

A number of supporters most generously made loans to the charity to enable it to purchase the centre at 18/19 Avenue Road Southall. One loan of £20,000 is for a fixed period of 5 years, interest free and is repayable in 2008. All other loans are repayable on demand after seven years in sums based on a proportion of the property value at repayment. The property has been maintained in good condition and fully insured.

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10 Funds	Funds at 1 Jan 2007 £	Incoming resources £	Outgoing resources £	Funds at 31 Dec 2007 £
Unrestricted funds				
<i>General funds</i>	128,628	249,686	(214,640)	163,674
<i>Capital funds</i>				
A Rocha UK Centre	39,040	-	(240)	38,800
Restricted funds				
<i>Income funds</i>				
Living Waterways	-	83,034	(83,034)	-
Eco-congregation	-	20,782	(11,690)	9,092
Genesis Programme	-	27,913	(27,913)	-
Friends recruitment and support	2,460	18,921	(21,381)	-
	<u>2,460</u>	<u>150,650</u>	<u>(144,018)</u>	<u>9,092</u>
<i>Capital funds</i>				
A Rocha UK Centre	77,217	-	-	77,217
Total funds	<u>247,345</u>	<u>400,336</u>	<u>(358,898)</u>	<u>288,783</u>

Capital funds

The unrestricted capital fund includes funds designated in 2002 towards the cost of purchasing the A Rocha Centre at 18/19 Avenue Road, which have now been so applied. The restricted capital fund includes donations given to acquire the A Rocha Centre.

Depreciation on the freehold property is allocated to the funds in proportion to the funds invested.

Restricted income funds

Incoming funds for Eco-congregation included funding for staff and resources beyond 31 December 2007 and £9,092 will be so applied in 2008

11 Analysis of net assets between funds	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Fixed assets	541,688	38,800	77,217	657,705
Stock	1,880	-	-	1,880
Debtors	35,896	-	-	35,896
Bank and cash	150,647	-	9,092	159,739
Creditors due within one year	(37,256)	-	-	(37,256)
Creditors due after more than one year	(529,181)	-	-	(529,181)
Net assets	<u>163,674</u>	<u>38,800</u>	<u>86,309</u>	<u>288,783</u>