

**Charity number: 1089276**  
**Registered number: 4210929**

**A ROCHA UK**

**TRUSTEES REPORT AND FINANCIAL**  
**STATEMENTS**

**FOR THE YEAR ENDED**  
**31 DECEMBER 2010**

**A ROCHA UK**  
**(A company limited by guarantee)**

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**A ROCHA UK**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2010**

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**Trustees** R.J. Hall, Chairman  
M.P. Chown, Treasurer  
P.N. Dyer  
Dr. A. Gosler  
Mrs M.M. Johnstone (appointed 13 November 2010)  
Mr I. McKay (appointed 20 March 2010)  
J.D.C. Smiley  
R.S. Smillie (resigned 20 March 2010)  
Mrs J.A. Stuart (appointed 13 November 2010)  
Rev'd. S. Tillett

**Company registered number** 4210929

**Charity registered number** 1089276

**Registered office** 71 Boscombe Overcliffe Drive  
Bournemouth  
UB1 3BL

**Company secretary** P.N. Dyer

**Chief executive officer** S. Hughes

**Auditors** Creaseys LLP  
Chartered Accountants  
Statutory Auditors  
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

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2010**

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The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of A Rocha UK (the charity) for the year ended 31 December 2010. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

#### **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. With effect from 8 March 2011 the charity was registered in Scotland under OSCR number SCO42147.

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 (ARUK) 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 2010 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 2010, income receivable by ARUK under this agreement (including Gift Aid tax repayment claims) was £111,224 for ARI and £71,689 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 again like to express their gratitude to all who made its work possible, including staff, volunteers, supporters, partners and funders. Yet again, 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.

#### **Objectives 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.

The trustees confirm that they have referred to the Charity Commission guidance on public benefit when reviewing the aims and objectives and in setting and assessing the programme for the year.

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **TRUSTEES' REPORT (continued)** **FOR THE YEAR ENDED 31 DECEMBER 2010**

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#### **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.
- **Cross-cultural:** We draw on the insights and skills of people from diverse cultures, both locally and around the world.
- **Cooperation:** We have 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 board reviewed the development strategy in late 2008 and implementation of this strategy continued in 2010. The four strands of the strategy are:

1. **Enable Action** – to generate and support broad opportunities for the local, the Christian, and the conservation communities to engage practically with creation care projects across the UK
2. **Enhance Understanding** – to increase understanding amongst the Christian and the wider community of why we should take action.
3. **Build Relationships** – to deepen the relationships with our supporters and with our primary partners.
4. **Provide Hope and Inspiration** – by the use of our various communications tools to encourage our supporters and to inspire them to get involved in taking practical action themselves.

#### **Achievements and 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 with a growing number of very successful joint initiatives. All the key activities to which we committed as part of the strategy for the year made good progress, and position the organisation well for the challenges to come.

##### ***Enable action***

##### ***A Rocha Living Waterways***

Our work in Southall, which has been ongoing since 2001, was led by Helen Demopoulos. The contract for Minet Country Park with the London Borough of Hillingdon continued and focused on community involvement. Through the year over 40 separate community events were organised. Local education work reached 14 schools and nearly 2,000 children through assemblies, after school clubs, holiday clubs and environmental visits to the Park.

The centre at Southall had a number of visitors with a total of 325 bed-nights, in addition to those staff who live at the centre. Kim Khongsai, from North India, continued as centre manager.

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **TRUSTEES' REPORT (continued)** **FOR THE YEAR ENDED 31 DECEMBER 2010**

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The continued support of the Diocese of London and the Church Urban Fund for the work of Kailean Khongsai with the local faith communities has borne fruit with over 70 individuals from all faith groups being involved in a community allotment project and several other joint events across the faith communities.

Volunteers are at the heart of what we do in Southall and we had two twelve month EVS (European Volunteer Scheme) volunteers from Czech Republic and Georgia during the year who integrated well into the team and with Kailean and his wife, Kim, gave the centre a really international flavour. The many short term volunteers who assisted us through the year were much appreciated.

#### Associated projects

The concept of Associated Projects agreed during 2009 was fully embedded during the year. These are locally led and organised, practically focused, projects, with professional support being given by A Rocha UK as part of a formal understanding. It is the route through which our practical action is increasingly coordinated and they are championed by Andy Lester our Conservation Director.

There are now four such projects:

**Chiltern Gateway** (Lewknor/Chinnor area) – this has fully transitioned into an Associated Project with a local steering committee. The focus is on linking the church and local communities with the local conservation organisations and there are good working links with Natural England, local schools and churches. During 2010 a number of activities were organised including an outdoor service, tree planting and a night search for nocturnal species.

**Steinying Downland** – this community project is based on 200 acres of the Wiston Estate and involves the community in helping to manage an area of the estate for the benefit of wildlife and the local community.

**Dronfield** – Churches Together in Dronfield set up the Lea Valley Project in 2005 and it continues to grow. The valley has been cleaned up, new pathways and signboards put in place in 2010, and video links will be established with local schools and the town hall.

**Gower** – a major survey was carried out on the land of St.Madocs Christian Camp in West Gower in late 2009 and led to the creation of a management plan which is now being implemented by an A Rocha supported intern and will enable the adding of Environmental education to the agenda for the thousands of young people who visit the site each year.

#### Other projects

Further prospective projects are being visited in Scotland, north west England and in the north east of England which may well lead either to further Associated Projects or to formal partnerships.

Guidelines are planned for less formalised projects, which are provisionally entitled Friends in Action, to widen the involvement of A Rocha Friends in practical activities whilst managing within the overall capacity of the organisation.

A 'Citizen Science' project involving the wider A Rocha community and looking at Ladybirds drew a number of responses from across the country.

A community garden in Camberwell, supported by City Bridge Trust, was project led by an A Rocha team member, Will Campbell-Clause, and is developing well.

#### Living Lightly

We encourage our Friends to start with their own lifestyle in terms of practical action and Living Lightly, and our Lifestyle campaign provides the focus for this. Momentum continues to gradually build and this has been assisted by a Facebook presence.

**A ROCHA UK**  
**(A company limited by guarantee)**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2010**

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***Enhance understanding***

The GSCE module on Faith and the Environment piloted in 2008 was prepared for launch and will be formally launched in 2011.

A growing number of over 80 trained speakers spoke at more than 300 different local and national events during the year to approximately 25,000 people.

Conservation advice and support with management plans were provided to the various projects.

***Build relationships***

*Friends*

During the year our mailing list was cleansed resulting in a slight decrease in the number of Friends of A Rocha on our database. The current figure is 4,802 -cf. 5,303 in 2009- but the percentage actively involved with the charity either by financial support and/or in practical participation increased.

The regional network continued to gradually grow with four regional meetings drawing nearly 200 people together in locations across the country, including the first regional meetings for Wales and Northern Ireland.

*Churches*

It was recognized that we needed to revisit our church relationships and a new concept of partner church to mirror that of individual Friends was formally launched in 2010.

Ecocongregation (England and Wales) continues to support churches across those countries in following a 'green' agenda.

The intention is to more fully integrate the partner church concept and Ecocongregation in 2011.

*Partner organizations*

Good links continued with various mission organizations. CMS continued to provide mission partners and the links with the Lee Abbey community remained and developed.

Through the various conservation projects described above, links have been made with an increasing number of conservation organizations and in particular Natural England and various local bodies.

***Provide hope and inspiration***

The A Rocha magazine continued to be our key communication tool with the wider public and is supplemented on a monthly basis by enews, which goes out to over 1000 people. The website has continued to be improved with a better look and feel developing. Pete Hawkins has much more fully integrated these during the year. Our bi-monthly Conservation enews continues to be well supported and circulation is steadily growing.

Dave Bookless's second book 'God doesn't do waste', was published in April to widespread acclaim.

***Leadership***

Steve Hughes continued as CEO. Steve, Dave Bookless, Pete Hawkins, Andy Lester and Helen Demopoulos comprised the management team. The total team, staff, volunteers and trustees, now numbers nearly 60, of whom 75% are volunteers. Regular meetings were held during the year including a two day team meeting in September 'Time Out', which 35 attended and was a good opportunity for interaction.

***Other developments***

Relationships with A Rocha International continue to be excellent with regular largely informal discussions.

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **TRUSTEES' REPORT (continued)** **FOR THE YEAR ENDED 31 DECEMBER 2010**

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#### **Financial Results for the Year**

The major financial matter in the year was the re-financing of the property. The charity's premises in Avenue Road, Southall, had been financed largely by loans from supporters when purchased in 1993. These loans were due for repayment in 2010, based on the uplifted value of the property compared with cost. Due to the generosity of supporters, refinancing was achieved without detriment to our bank balance by a combination of later repayment dates (most loans being extended for a further 5 or 7 years), additional donations (incl. loans forgiven) and new loans.

The Charity's incoming resources totalled £595k, of which £111k was from the additional donations received in response to the need to refinance the property. Due largely to this exceptional income there was a surplus for the year of £136k. The underlying surplus of £25k compared with a break even budget; a part of this surplus was due to grants received in the latter part of the year for funding activities in 2011.

Grants income exceeded even an increased budget by some £36k and has enabled some specific activities that would not otherwise have been possible, for example the employment of staff for work with young adults. Expenditure therefore also exceeded budget by £5k.

Income is never certain, and we are dependant upon supporters and charitable trusts. We are most grateful for their generosity. Expenditure is continually monitored and carefully managed by the CEO and the team. Many of the activities of the charity are carried out by volunteers, and even some of the employees personally raise at least part of their own funding. As a result, the numbers in the financial statements cannot fully indicate the extent of the charity's activities.

#### ***Risk Management***

The trustees review the major risks to which the Charity may be exposed via a risk matrix. This risk matrix is regularly updated and reviewed by the Board which has agreed systems, procedures, and actions to mitigate those risks. The Finance Committee has this as a standing item at every meeting.

#### ***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 Financial Statements 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 2010***

The total of net current assets at 31 December 2010 was £217,922 (2009, discounting the property loans, £176,640 ). This represents 47.6% of the £458K budgeted expenditure for 2011, i.e. 5.7 months of these budgeted costs, compared with 4.7 months last year.



**A ROCHA UK**  
**(A company limited by guarantee)**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2010**

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**Plans and objectives for the future**

A detailed plan has been agreed by the Board for 2011 in line with the four strands of the strategy described above.

Key activities for the year are:

***Enable action***

Continue to work with the London Borough of Hillingdon in Minet Country Park encouraging active community involvement, re-establishing what the relationship is to be following the mid year conclusion of a formal service level agreement.

Continue to support the existing Associated Projects and add additional projects as appropriate during the year.

Develop guidelines for 'lighter touch' projects (Friends in Action) for implementation in 2012.

Continue to grow the support base for Living Lightly.

***Enhance understanding***

Launch the GSCE pack for Faith and the Environment.

Engage with other Christian organizations on the case for action with regards to caring for the environment.

Create material as hard copy and for the web for church use for Environment services and activities.

***Build relationships***

Continue to develop relationships with our key partners in the Christian community and in the conservation community.

Deepen relationships with other faith communities in the Southall area via practical local projects.

Recruit at least two regional representatives to widen our geographic reach.

Meld the partner church scheme with that of Ecocongregation (England and Wales)

Develop a network amongst young adults which builds on their desire for action and involvement.

***Hope and Inspiration***

Continue to use our various communication media (magazine, enews, web) in building and encouraging the wider A Rocha community. Ensure that our marketing strategy complements this.

Run national events for A Rocha Friends to celebrate ten years but also to inspire and equip people for the future.

***Thank you***

2010 was a good year for A Rocha UK and further significant progress has been made. We, the Trustees, can thank personally only some of those involved but are grateful to all those who support the work in action, giving, and prayer.

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

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **TRUSTEES' REPORT (continued)** **FOR THE YEAR ENDED 31 DECEMBER 2010**

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Volunteers - It has been mentioned earlier but there are many types of volunteers who support the work of A Rocha nationwide. Two thirds of the core team of over 50 for example are volunteers giving between one and four days a week each. They are involved in everything from leadership to administration and without them we would be not able to do much of what we do. There is also a growing band of local group leaders and speakers spread across a wide geographic area.

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 is fundamental and we value the partnerships with BMS World Mission and Share Jesus International. In our local Associated projects we have been grateful for the partnership with various local and national conservation organisations.

Grant funders - 2010 was a more successful year for us with regards to Grant funding. We were clearer on our 'ask' and Lisa Ostenson our fundraiser provided inspiring leadership. We are very grateful for the support that trusts and other funders gave during the year, and the major ones are listed in the Financial Statements.

#### **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. A Conservation Advisory Group provides guidance for the conservation work.

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 2010:

Mr. R. J. Hall (Chair) (F)  
Mr. M. P. Chown (Treasurer) (F)  
Mr. P. Dyer  
Dr. A. Gosler  
Mr. J. D. C. Smiley (F)  
Mr. R. Smillie (Vice Chair) (until March)  
Rev'd S. Tillett  
Mrs A. Stuart (from November)  
Mrs M. Johnstone (from November)  
Mr. I. McKay (from March)

#### **Observer :**

Rev'd Margot Hodson – nominated by the John Ray Initiative

#### **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

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2010**

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Professor Sir John Houghton, FRS  
Rt. Rev. Dr. James Jones  
Professor Sir Ghilleen Prance, FRS  
Dr Elaine Storkey

#### **Statement of Trustees' responsibilities**

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

Company and charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate 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.

#### **Provision of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charity's auditors in connection with preparing their report and to establish that the charity'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.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 9 July 2011 and signed on their behalf, by:

R.J. Hall  
**Trustee**

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A ROCHA UK**

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We have audited the financial statements of A Rocha UK for the year ended 31 December 2010 set out on pages 12 to 23. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's members, as a body, in accordance with section 43 of the Charities Act 1993 and regulations made under section 44 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditors' 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 charity and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

#### **Respective responsibilities of Trustees and auditors**

As explained more fully in the Statement of Trustees' responsibilities, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The Trustees have elected for the financial statements to be audited in accordance with the Charities Act 1993 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 43 of the Charities Act 1993 and report to you in accordance with regulations made under section 44 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**A ROCHA UK**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A ROCHA UK**

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**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 1993 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Creaseys LLP**

Chartered Accountants  
Statutory Auditors

12 Lonsdale Gardens  
Tunbridge Wells  
Kent  
TN1 1PA  
15 July 2011

**A ROCHA UK**  
**(A company limited by guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
*(incorporating income and expenditure account)*  
**FOR THE YEAR ENDED 31 DECEMBER 2010**

	Note	Restricted funds 2010 £	Unrestricted funds 2010 £	Total funds 2010 £	Total funds 2009 £
<b>Incoming resources</b>					
Incoming resources from generated funds:					
Voluntary income	2	149,746	344,686	494,432	303,556
Activities for generating funds:					
Events		3,609	5,013	8,622	8,199
Sales		-	8,331	8,331	8,647
Other income		-	1,074	1,074	3,721
Incoming resources from charitable activities:					
Services rendered (largely Minet)		43,190	-	43,190	52,190
Other incoming resources		13,128	26,227	39,355	33,376
<b>Total incoming resources</b>		<b>209,673</b>	<b>385,331</b>	<b>595,004</b>	<b>409,689</b>
<b>Resources expended</b>					
Costs of generating funds:					
Fundraising costs		-	22,513	22,513	5,469
Purchases for sale		-	4,313	4,313	4,154
Charitable activities	3	217,824	207,611	425,435	441,505
Governance costs	6	-	6,198	6,198	6,480
<b>Total resources expended</b>		<b>217,824</b>	<b>240,635</b>	<b>458,459</b>	<b>457,608</b>
<b>Movement in total funds for the year -</b>					
<b>Net income/(expenditure) for the year</b>		<b>(8,151)</b>	<b>144,696</b>	<b>136,545</b>	<b>(47,919)</b>
Total funds at 1 January 2010		80,337	183,268	263,605	311,524
<b>Total funds at 31 December 2010</b>		<b>72,186</b>	<b>327,964</b>	<b>400,150</b>	<b>263,605</b>

The notes on pages 14 to 23 form part of these financial statements.

# A ROCHA UK

(A company limited by guarantee)

REGISTERED NUMBER: 4210929

## BALANCE SHEET

AS AT 31 DECEMBER 2010

	Note	£	2010 £	£	2009 £
<b>Fixed assets</b>					
Tangible assets	9		638,047		644,318
<b>Current assets</b>					
Stocks		6,503		3,871	
Debtors	10	53,113		30,001	
Cash at bank and in hand		197,176		176,003	
		<u>256,792</u>		<u>209,875</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(38,870)</u>		<u>(309,769)</u>	
<b>Net current assets/(liabilities)</b>			217,922		(99,894)
<b>Total assets less current liabilities</b>			<u>855,969</u>		<u>544,424</u>
<b>Creditors: amounts falling due after more than one year</b>	12		<u>(455,819)</u>		<u>(280,819)</u>
<b>Net assets</b>			<u>400,150</u>		<u>263,605</u>
<b>Charity Funds</b>					
Restricted funds	13		72,186		80,337
Unrestricted funds	13		327,964		183,268
			<u>400,150</u>		<u>263,605</u>

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 43 of the Charities Act 1993. The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at 31 December 2010 and of its net incoming resources for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charity.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 9 July 2011 and signed on their behalf, by:

**R.J. Hall, Chairman**

**M.P. Chown, Treasurer**

The notes on pages 14 to 23 form part of these financial statements.

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2010**

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#### **1. Accounting policies**

##### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

##### **1.2 Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

##### **1.3 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 and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors as to their use. Details of these funds are set out in the notes to the financial statements.

##### **1.4 Incoming resources**

All incoming resources are included in the Statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.



**A ROCHA UK**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2010**

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**1. Accounting policies (continued)**

**1.5 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 Notes 4 and 5.

**1.6 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	Over 100 years
Freehold land	-	Not depreciated
Property improvements	-	Over 20 years
Office Equipment	-	25% on cost

**2. Voluntary income**

	<b>Restricted funds 2010 £</b>	<b>Unrestricted funds 2010 £</b>	<b>Total funds 2010 £</b>	<b>Total funds 2009 £</b>
Gift Aid donations including tax recoveries	12,636	196,930	209,566	134,476
Grants receivable (see below)	110,567	34,835	145,402	76,170
Other donations	26,543	112,921	139,464	92,910
	<hr/>	<hr/>	<hr/>	<hr/>
Voluntary income	<b>149,746</b>	<b>344,686</b>	<b>494,432</b>	<b>303,556</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2010

### Analysis of grants receivable

	Restricted Funds 2010 £	Unrestricted Funds 2010 £	Total Funds 2010 £	Total Funds 2009 £
L B Ealing	4,375	-	4,375	100
Anchor Foundation Trust	10,000	-	10,000	-
Church Missionary Soc	22,500	-	22,500	43,609
City Bridge Trust	20,000	-	20,000	-
Chapman Charitable Trust	-	6,000	6,000	6,000
Garfield Weston	-	5,000	5,000	-
H C D Memorial Fund	-	15,000	15,000	-
The Mary Jane Fund	2,000	-	2,000	-
Tufton Charitable Trust	-	1,000	1,000	-
Zoom Zoom Trust Neston	-	1,000	1,000	-
L B Hillingdon	4,550	-	4,550	-
Spring Harvest	3,000	-	3,000	-
Church Urban Fund	11,944	-	11,944	8,556
British Council	10,869	-	10,869	7,040
Tisbury Charitable Trust	-	1,000	1,000	1,000
The Dorema Charitable Trust	-	1,000	1,000	1,000
London Diocesan Fund	13,589	-	13,589	-
Faith in Action	6,000	-	6,000	-
BAA	-	-	-	725
D'Oyly Carte Charitable Trust	-	-	-	2,500
Maxco Trust	-	-	-	1,000
Other trusts and grants	1,740	4,835	6,575	4,640
Total	110,567	34,835	145,402	76,170

### 3. Analysis of resources expended by activities

	Activities undertaken directly 2010 £	Support costs 2010 £	Total 2010 £	Total 2009 £
Living Waterways	119,195	40,492	159,687	174,725
Genesis project	54,685	38,266	92,951	82,322
Friends	51,739	64,852	116,591	130,109
Eco-congregation	15,541	2,719	18,260	14,379
Scientific	33,395	4,551	37,946	39,970
Total	274,555	150,880	425,435	441,505

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2010

### 4. Direct costs

	Basis of Allocation	Fundraising £	Living Waterways £	Genesis project £	Friends £
Membership support	Direct	-	8,834	3,455	3,233
Volunteer support	Direct	-	8,690	51	69
Staff development	Direct	151	1,946	430	200
Motor & travelling	Staff time	131	1,838	4,092	3,564
Equipment & materials	Direct	-	1,400	402	-
Care for creation publicity	Direct	-	10	44	27,571
Fundraising	Direct	-	-	-	-
Other costs	Direct	-	721	448	-
Wages and salaries	Staff time	170	79,891	45,763	17,102
National insurance	Staff time	-	12,021	-	-
Pension cost	Staff time	-	3,844	-	-
		<u>452</u>	<u>119,195</u>	<u>54,685</u>	<u>51,739</u>
		<u><u>452</u></u>	<u><u>119,195</u></u>	<u><u>54,685</u></u>	<u><u>51,739</u></u>
		<b>Ecocongregation £</b>	<b>Scientific £</b>	<b>Total 2010 £</b>	<b>Total 2009 £</b>
Membership support		3,519	4	19,045	5,893
Volunteer support		17	91	8,918	5,778
Staff development		-	358	3,085	6,821
Motor & travelling		1,073	2,352	13,050	15,915
Equipment & materials		-	254	2,056	9,346
Care for creation publicity		2,481	-	30,106	27,539
Fundraising		-	-	-	757
Other costs		-	49	1,218	1,606
Wages and salaries		8,451	30,287	181,664	172,454
National insurance		-	-	12,021	12,072
Pension cost		-	-	3,844	4,895
		<u>15,541</u>	<u>33,395</u>	<u>275,007</u>	<u>263,076</u>
		<u><u>15,541</u></u>	<u><u>33,395</u></u>	<u><u>275,007</u></u>	<u><u>263,076</u></u>

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2010

### 5. Support costs

	Basis of Allocation	Fundraising £	Living Waterways £	Genesis project £	Friends £
ARI Affiliation fee	Activity	-	6,636	4,503	11,376
Office administration	Staff time	32	3,292	1,906	5,655
Premises costs	Area	-	4,672	3,139	7,846
Equipment maintenance	Usage	-	1,278	1,002	2,116
Bookkeeping & payroll	Usage	-	937	213	938
Rent	Staff time	-	1,833	12,831	3,696
Other costs	Usage	-	2,017	1,414	3,205
Loan payments in lieu of interest	Area	-	-	-	-
Wages and salaries	Staff time	-	9,510	12,004	27,010
National insurance	Staff time	-	4,619	-	-
Pension cost	Staff time	-	3,879	-	-
Depreciation	Usage	-	1,819	1,254	3,010
		32	40,492	38,266	64,852
		32	40,492	38,266	64,852
				<b>Total 2010 £</b>	<b>Total 2009 £</b>
ARI Affiliation fee		-	1,185	23,700	23,700
Office administration		541	747	12,173	21,135
Premises costs		-	266	15,923	13,832
Equipment maintenance		-	132	4,528	3,130
Bookkeeping & payroll		-	43	2,131	3,184
Rent		960	-	19,320	11,376
Other costs		18	189	6,843	8,572
Loan payments in lieu of interest		-	-	-	28,172
Wages and salaries		1,200	1,801	51,525	50,372
National insurance		-	-	4,619	4,514
Pension cost		-	-	3,879	3,794
Depreciation		-	188	6,271	6,648
		2,719	4,551	150,912	178,429
		2,719	4,551	150,912	178,429

### 6. Governance costs

	<b>Total funds 2010 £</b>	<b>Total funds 2009 £</b>
Auditors' remuneration	2,555	2,550
Auditors' remuneration - non audit costs	3,190	3,434
Professional fees	145	-
Trustees' expenses	308	496
	6,198	6,480
	6,198	6,480

# A ROCHA UK

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2010

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#### 7. Net income / (expenditure)

This is stated after charging:

	2010 £	2009 £
Depreciation of tangible fixed assets:		
- owned by the charity	6,271	6,648
Auditors' remuneration	2,555	2,550
Auditors' remuneration - non audit costs	3,190	3,434
Pension costs	7,723	8,689
	<u>          </u>	<u>          </u>

During the year, no Trustees received any remuneration (2009 - £NIL).

During the year, no Trustees received any benefits in kind (2009 - £NIL).

1 Trustee received reimbursement of travel expenses amounting to £308 in the current year, (2009 - 1 Trustee - £496).

#### 8. Staff costs

Staff costs were as follows:

	2010 £	2009 £
Wages and salaries	250,109	228,295
Social security costs	17,966	16,586
Other pension costs	7,723	8,689
	<u>          </u>	<u>          </u>
	<u>275,798</u>	<u>253,570</u>

The average monthly number of employees during the year was as follows:

	2010 No.	2009 No.
Charity director/leaders	3.30	3.80
A Rocha Living Waterways project staff	5.10	4.93
Fundraiser	0.85	0.27
Administrative staff	2.60	2.60
	<u>          </u>	<u>          </u>
	<u>11.85</u>	<u>11.60</u>

No employee received remuneration amounting to more than £60,000 in either year.

In addition to the employees noted above, a large 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.

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2010

### 9. Tangible fixed assets

	Freehold property £	Furniture fittings and equipment £	Property improve- ments £	Total £
<b>Cost</b>				
At 1 January 2010 and 31 December 2010	644,269	23,739	38,944	706,952
<b>Depreciation</b>				
At 1 January 2010	26,814	22,748	13,072	62,634
Charge for the year	3,827	497	1,947	6,271
At 31 December 2010	30,641	23,245	15,019	68,905
<b>Net book value</b>				
At 31 December 2010	613,628	494	23,925	638,047
At 31 December 2009	617,455	991	25,872	644,318

Included in land and buildings is freehold land of £261,569 (2009 - £261,569), which is not depreciated.

### 10. Debtors

	2010 £	2009 £
Accrued income	39,159	28,595
Prepayments	13,954	1,406
	<u>53,113</u>	<u>30,001</u>

### 11. Creditors: Amounts falling due within one year

	2010 £	2009 £
Equity based loans (see note 12)	-	276,534
Trade creditors	6,153	7,287
Social security and other taxes	9,392	8,026
Deferred income	12,252	8,832
Accruals	11,073	9,090
	<u>38,870</u>	<u>309,769</u>

# A ROCHA UK

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2010

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#### 12. Creditors: Amounts falling due after more than one year

	2010 £	2009 £
Equity based loans	455,819	280,819

Creditors include amounts not wholly repayable within 5 years as follows:

	2010 £	2009 £
Repayable other than by instalments	455,819	-

Some years ago, a number of supporters most generously made loans to the charity to enable it to purchase the centre at 18/19 Avenue Road, Southall. These loans were repayable on demand after seven years, in 2010, based on the value of the property at repayment. The property has been maintained in good condition and fully insured.

Towards the end of 2009, an appeal was made to enquire whether lenders were willing to extend their loan agreement for a further 5 or 7 years, and /or to make donations towards financing the property. During 2010 several of the lenders stated that they did not require repayment during 2010 but were willing to carry forward their loans, and others made significant donations. The organisation also managed to obtain new loans during 2010. These loans are now repayable within 5 or 7 years. No provision has been made for the potential additional liability arising from the increase in the value of the property at the repayment dates as there is uncertainty about future property values.

#### 13. Statement of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
<b>Designated funds</b>					
Capital funds - A Rocha UK Centre	38,320	-	(4,097)	75,325	109,548
<b>General funds</b>					
General Funds	144,948	385,331	(236,538)	(75,325)	218,416
Total Unrestricted funds	183,268	385,331	(240,635)	-	327,964

# A ROCHA UK

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2010

#### 13. Statement of funds (continued)

##### Restricted funds

Ecocongregation	6,474	9,316	(15,790)	-	-
Genesis Programme	-	69,548	(69,548)	-	-
Friends recruitment and support	-	12,505	(12,505)	-	-
Living Waterways	-	118,304	(118,304)	-	-
Capital funds - A Rocha UK Centre	73,863	-	(1,677)	-	72,186
	<u>80,337</u>	<u>209,673</u>	<u>(217,824)</u>	<u>-</u>	<u>72,186</u>
Total of funds	<u>263,605</u>	<u>595,004</u>	<u>(458,459)</u>	<u>-</u>	<u>400,150</u>

##### Capital funds

The Capital funds in total represent the net book value of the A Rocha Centre at 18/19 Avenue Road less the equity based loans. The restricted capital fund includes donations given to acquire the property. Depreciation on the freehold property and improvements is allocated to the capital funds.

A transfer from general funds to designated funds has been made to reflect the movement in the loan balances and correct previous designations.

##### Summary of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
Designated funds	38,320	-	(4,097)	75,325	109,548
General funds	144,948	385,331	(236,538)	(75,325)	218,416
	<u>183,268</u>	<u>385,331</u>	<u>(240,635)</u>	<u>-</u>	<u>327,964</u>
Restricted funds	80,337	209,673	(217,824)	-	72,186
	<u>263,605</u>	<u>595,004</u>	<u>(458,459)</u>	<u>-</u>	<u>400,150</u>

#### 14. Analysis of net assets between funds

	Restricted funds 2010 £	Unrestricted funds 2010 £	Total funds 2010 £	Total funds 2009 £
Tangible fixed assets	72,186	565,861	638,047	644,318
Current assets	-	256,792	256,792	209,875
Creditors due within one year	-	(38,870)	(38,870)	(309,769)
Creditors due in more than one year	-	(455,819)	(455,819)	(280,819)
	<u>72,186</u>	<u>327,964</u>	<u>400,150</u>	<u>263,605</u>



# **A ROCHA UK**

**(A company limited by guarantee)**

## **NOTES TO THE FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED 31 DECEMBER 2010***

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### **15. Pension commitments**

The charity operates defined contributions pension schemes. The assets of the schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds and amounted to £7,723 (2009 - £8,689).