

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

**A ROCHA UK**

**TRUSTEES REPORT AND FINANCIAL  
STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2009**

**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 2009**

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<b>Trustees</b>	R.J. Hall, Chairman M.P. Chown, Treasurer P.N. Dyer Dr. A. Gosler J.D.C. Smiley R.S. Smillie Rev'd. S. Tillett M. Thomas (resigned 14 November 2009)
<b>Company registered number</b>	4210929
<b>Charity registered number</b>	1089276
<b>Registered office</b>	71 Boscombe Overcliffe Drive Bournemouth BH5 2EJ
<b>Local office</b>	13 Avenue Road Southall Middlesex UB1 3BL
<b>Company secretary</b>	P.N. Dyer
<b>Chief executive officer</b>	S. Hughes
<b>Auditors</b>	Creaseys LLP Chartered Accountants Registered Auditors 12 Lonsdale Gardens Tunbridge Wells Kent TN1 1PA
<b>Bankers</b>	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 2009**

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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 ended 31 December 2009. 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.

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 2009 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 2009, income receivable by ARUK under this agreement (including Gift Aid tax repayment claims) was £116,910 for ARI and £48,464 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. 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 2009**

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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:** 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 agreed a revised strategy for implementation in 2009 onwards. Broad direction remained the same but the activities were more focused. The four strands of the strategy were:

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 has continued and focuses on community involvement. Through the year over 40 separate community events were organised. Local education work reached 12 schools and nearly 1,200 children through assemblies, after school clubs, holiday clubs and environmental visits to the Park.

The centre at Southall had a busy year for visitors with a total of 1,144 bed-nights, in addition to those staff who live at the centre. Kim Khongsai, from North India, was centre manager for the year.

The support of the Diocese of London and the Church Urban Fund enabled us to appoint Kailean Khongsai to work with the local faith communities and this has already led to several joint events across the faith communities working on practical activities.

# **A ROCHA UK**

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

### **TRUSTEES' REPORT (continued)** **FOR THE YEAR ENDED 31 DECEMBER 2009**

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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 Turkey during the year who integrated well into the team and with Kailean and Kim gave the centre a really international flavour. The many short term volunteers who assisted us through the year were much appreciated.

#### *Chiltern Gateway*

Two very successful juniper tree planting events involving a hundred people took place on the Aston Rowant Nature Reserve in partnership with Natural England. With the movement of the local project manager and vicar, Simon Brignall, to a new parish during the year, steps are being taken to transition the project to Associated status with a local steering committee.

#### *Other practical projects*

Guidelines were agreed for what an A Rocha Associated project is (a local project, locally managed and funded, but with professional support from A Rocha). Projects in Dronfield (Lea Valley) and Steyning (Steyning Downland) formally became Associated projects and have both in very different ways been very successful in engaging their local communities. Further projects in West Wales, in Devon, and in Scotland, are being actively progressed.

Living Lightly, our Lifestyle campaign, was relaunched on a new web platform with an interactive forum and momentum is gradually building.

A 'citizen science' project involving the wider A Rocha community and looking at Tree Bumble Bees drew a number of responses from across the country. Lessons were learned and agreement has been reached with Buglife to do a project looking at ladybirds in 2010.

#### ***Enhance understanding***

In partnership with Share Jesus International (SJI), Tear Fund, and the John Ray Initiative (JRI) a three week tour entitled Hope for Planet Earth was again undertaken through Scotland and England speaking to 4,500 pupils in schools during the day and over 1000 adults in the evening about the challenges of Climate Change. The event was filmed and DVDs have been made available to schools and churches for their own use and for this year this replaced our regular Environment Resource Pack material.

The GCSE module on Faith and the Environment piloted in 2008 was revised following feedback and will be formally launched in 2010.

A growing number of over 70 trained speakers spoke at more than 300 different events during the year to approximately 20,000 people.

Conservation advice and support with management plans were provided to the various projects. In addition some professional Conservation consultancy was done on a fee paying basis.

#### ***Build relationships***

##### *Friends*

The numbers of committed Friends of A Rocha continued to increase. Our mailing list was cleansed during the year and currently is at 5,303 (5,208 in 2008) but the percentage actively involved with the charity either by financial support and/or practical involvement grew.

The regional network continued to gradually grow with six regional meetings drawing over 350 people together in locations across the country.

**A ROCHA UK**  
**(A company limited by guarantee)**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

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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 developed and will be formally launched in 2010.

Ecocongregation (England and Wales) continues to support churches across those countries in following a 'green' agenda. The leadership was taken over by David Hughes during the year.

Partner organizations

Good links continued with various mission organizations with 'Future Shape' material on the theological rationale for why we should be involved in Creation Care being distributed to all Baptist churches in the country by BMS World Mission and the Baptist Union and a joint letter with BMS being sent to the Prime Minister ahead of the Copenhagen summit. 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 but it is now 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. Our bimonthly Conservation enews continues to be well supported and circulation is steadily growing.

Our first national conservation conference attracted an audience of nearly 100 people all involved either as professionals or very active amateurs and was followed up with a practical weekend at a Christian centre in Wales where 40 people did a complete survey of a site; this has been written up and made available to the trustees of the centre to develop a management plan.

***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 50. 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***

Climate Stewards, led by Brendan Bowles, continues to develop its wider climate change emphasis rather than just carbon mitigation, which fits well with what A Rocha UK is already doing. The organisation is part of A Rocha International.

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

**Financial Results for the Year**

The charity had a deficit of £47,919 for the year. This was funded from reserves which are held for such an eventuality. This deficit comprises some £20,000 on general operations, plus £28,000 exceptional costs arising from the need to provide for loan repayments to be made in 2010 based on the increase in value of the property in Avenue Road. These costs, in lieu of interest, are included within support costs (Note 5 to the Accounts). Further information concerning these loan repayments will be found in Note 12.

Expenditure continued to be carefully managed by the team, which was of particular assistance in difficult financial times. The increase in staff costs reflected additional activities especially for Conservation.

# **A ROCHA UK**

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

### **TRUSTEES' REPORT (continued)** **FOR THE YEAR ENDED 31 DECEMBER 2009**

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However, income fell well below budget. There was only limited trust income and whilst income from churches held firm, income from Friends fell in the year because of the external financial environment - though giving by individuals continues to be our greatest source of income.

#### **Risk Management**

The trustees review the major risks to which the Charity may be exposed via a risk matrix. This risk matrix was substantially revised for the November Board meeting and the Board agreed systems, procedures, and actions to mitigate those risks. The Finance Committee has this as a standing item at every meeting with a detailed review scheduled 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 2009**

At 31 December 2009, the balance sheet shows net current liabilities of £99,894. However, after adjusting for the £276,534 property loans falling due within one year, there were net current assets of £176,640 (2008 - £189,739).

This represents 38.9% of the £453,650 budgeted expenditure for 2010, i.e. 4.7 months of these budgeted costs, which is as last year.

#### **Plans and objectives for the future**

A detailed plan has been agreed by the Board for 2010 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 ensuring active community involvement.
- Implement the Associated Projects guidelines and to add at least two new projects during the year.
- Transition the Chiltern Gateway project from a managed project to an associated one and to support existing projects.
- Grow the support base for Living Lightly, our lifestyle campaign.

##### **Enhance understanding**

- Launch the GCSE 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 for the web for church use for Environment services and activities.



# **A ROCHA UK**

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

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

#### **FOR THE YEAR ENDED 31 DECEMBER 2009**

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#### ***Build relationships***

- Continue to develop relationships with our key partners in the Christian community and in the conservation community.
- Deepen the relationships with other faith communities in the Southall area via practical local projects.
- Recruit at least two additional regional representatives to widen our geographic reach.
- Launch our partner church scheme.
- Develop a network amongst young adults which builds on their desire for action and involvement.

#### ***Hope and Inspiration***

- Review the use of our various communication media (magazine, enews, web) in building and encouraging the wider A Rocha community. Ensure that our marketing strategy complements this.
- Run a national conference on churchyards for the Ecocongregation community.

#### **Thank You**

2009 was a more challenging year for A Rocha UK. However despite the financial challenges 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.

**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 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 Lewknor (Chiltern Gateway project) we have been grateful for the 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 who gave during the year, listed in the Accounts, and who have the Charity's grateful thanks.

#### **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 has recently been established to provide 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.

# **A ROCHA UK**

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

### **TRUSTEES' REPORT (continued)** **FOR THE YEAR ENDED 31 DECEMBER 2009**

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#### ***Trustees:***

The following trustees held office during 2009:

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)  
Mr. M. Thomas (resigned 14 November 2009)  
Rev'd S. Tillett

#### ***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  
Professor Sir John Houghton, FRS  
Rt. Rev. Dr. James Jones  
Professor Sir Ghillean 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

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**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 10 July 2010 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 2009 set out on pages 12 to 23. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

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**

The Trustees' (who are also the directors of the company for the purposes of company law) responsibilities 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), and for being satisfied that the financial statements give a true and fair view, are set out in the Statement of Trustees' responsibilities.

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 in accordance with regulations made under section 44 of that Act. 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 prepared in accordance with the Companies Act 2006. We also report to you if, in our opinion, the information given in the Trustees' report is not consistent with those financial statements, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit.

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 judgments made by the Trustees in the preparation of the financial statements and of whether the accounting policies are appropriate to the charity'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.

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

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

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**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 charity's affairs as at 31 December 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- have been prepared in accordance with the Companies Act 2006.

Roger Ward FCA (Senior statutory auditor)

for and on behalf of  
**Creaseys LLP**

Chartered Accountants  
Statutory Auditors

12 Lonsdale Gardens  
Tunbridge Wells  
Kent  
TN1 1PA

19 July 2010

**A ROCHA UK**  
**(A company limited by guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
*(incorporating income and expenditure account)*  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

	Note	Restricted funds 2009 £	Unrestricted funds 2009 £	Total funds 2009 £	Total funds 2008 £
<b>Incoming resources</b>					
Incoming resources from generated funds:					
Voluntary income	2	88,927	214,629	303,556	366,031
Activities for generating funds:					
Events		2,050	6,149	8,199	12,580
Sales		-	8,647	8,647	20,223
Other income		15	3,706	3,721	11,664
Incoming resources from charitable activities:					
Services rendered (largely Minet)		50,690	1,500	52,190	34,389
Other incoming resources		5,697	27,679	33,376	41,076
<b>Total incoming resources</b>		<b>147,379</b>	<b>262,310</b>	<b>409,689</b>	<b>485,963</b>
<b>Resources expended</b>					
Costs of generating funds:					
Fundraising costs		-	5,469	5,469	9,901
Purchases for sale		-	4,154	4,154	13,195
Charitable activities	3	151,287	290,218	441,505	434,075
Governance costs	6	-	6,480	6,480	6,051
<b>Total resources expended</b>		<b>151,287</b>	<b>306,321</b>	<b>457,608</b>	<b>463,222</b>
<b>Movement in total funds for the year - Net income/(expenditure) for the year</b>		<b>(3,908)</b>	<b>(44,011)</b>	<b>(47,919)</b>	<b>22,741</b>
Total funds at 1 January 2009		84,245	227,279	311,524	288,783
<b>Total funds at 31 December 2009</b>		<b>80,337</b>	<b>183,268</b>	<b>263,605</b>	<b>311,524</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 2009

	Note	£	2009 £	£	2008 £
<b>Fixed assets</b>					
Tangible fixed assets	9		644,318		650,966
<b>Current assets</b>					
Stocks		3,871		3,627	
Debtors	10	30,001		21,331	
Cash at bank and in hand		176,003		192,521	
		<u>209,875</u>		<u>217,479</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(309,769)</u>		<u>(27,740)</u>	
<b>Net current (liabilities)/assets</b>			<u>(99,894)</u>		<u>189,739</u>
<b>Total assets less current liabilities</b>			<u>544,424</u>		<u>840,705</u>
<b>Creditors: amounts falling due after more than one year</b>	12		<u>(280,819)</u>		<u>(529,181)</u>
<b>Net assets</b>			<u>263,605</u>		<u>311,524</u>
<b>Charity Funds</b>					
Restricted funds	13		80,337		84,245
Unrestricted funds	13		183,268		227,279
			<u>263,605</u>		<u>311,524</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 company 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 2009 and of its loss 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 10 July 2010 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 2009**

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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. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

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 2009

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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
Motor vehicles	-	25% on reducing balance
Office Equipment	-	25% on cost

### 2. Voluntary income

	<b>Restricted funds 2009 £</b>	<b>Unrestricted funds 2009 £</b>	<b>Total funds 2009 £</b>	<b>Total funds 2008 £</b>
Gift Aid donations including tax recoveries	11,948	122,528	134,476	140,482
Legacies	-	-	-	29,055
Grants receivable (see below)	60,430	15,740	76,170	107,617
Other donations	16,549	76,361	92,910	88,877
	<hr/>	<hr/>	<hr/>	<hr/>
Voluntary income	<b>88,927</b>	<b>214,629</b>	<b>303,556</b>	<b>366,031</b>

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

### Analysis of grants receivable

	Restricted Funds 2009 £	Unrestricted Funds 2009 £	Total Funds 2009 £	Total Funds 2008 £
L B Ealing	-	100	100	5,719
Church Missionary Soc	43,609	-	43,609	39,734
Chapman Charitable Trust	-	6,000	6,000	6,000
Ernest Cook Trust	-	-	-	10,000
Church Urban Fund	8,556	-	8,556	-
Charities Trust	-	-	-	8,000
British Council	7,040	-	7,040	11,713
BAA	725	-	725	2,175
D'Oyly Carte Charitable Trust	-	2,500	2,500	3,000
Bible Society	-	-	-	1,400
The SMB Trust	-	-	-	1,000
Tisbury Charitable Trust	-	1,000	1,000	1,000
Edward Cadbury Charitable Trust	-	-	-	2,500
The Keswick Trust	-	-	-	5,345
Matthew 25:25 Trust	-	-	-	5,000
Maxco Trust	-	1,000	1,000	-
The Dorema Charitable Trust	-	1,000	1,000	-
Other trusts and grants	500	4,140	4,640	5,031
Total	60,430	15,740	76,170	107,617

### 3. Analysis of resources expended by activities

	Activities undertaken directly 2009 £	Support costs 2009 £	Total 2009 £	Total 2008 £
Living Waterways	125,043	49,682	174,725	175,149
Genesis project	42,884	39,438	82,322	74,001
Friends	50,830	79,279	130,109	131,866
Eco-congregation	10,184	4,195	14,379	16,366
Scientific	34,135	5,835	39,970	36,693
Total	263,076	178,429	441,505	434,075

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

### 4. Direct costs

	Basis of Allocation	Living Waterways £	Genesis project £	Friends £
Membership support	Direct	-	-	2,959
Volunteer support	Direct	5,584	35	137
Staff development	Direct	1,309	4,811	701
Motor & travelling	Staff time	2,866	3,935	4,483
Equipment & materials	Direct	10,696	269	133
Care for creation publicity	Direct	770	391	26,343
Fundraising	Direct	757	-	-
Other costs	Direct	1,606	-	-
Wages and salaries	Staff time	91,336	31,974	15,506
National insurance	Staff time	7,543	1,406	262
Pension cost	Staff time	2,576	63	306
		125,043	42,884	50,830
		125,043	42,884	50,830
	Eco-congregation £	Scientific £	Total 2009 £	Total 2008 £
Membership support	472	50	3,481	11,097
Volunteer support	-	22	5,778	4,391
Staff development	-	-	6,821	18,656
Motor & travelling	1,319	3,312	15,915	15,805
Equipment & materials	500	160	11,758	14,061
Care for creation publicity	-	35	27,539	24,675
Fundraising	-	-	757	2,524
Other costs	-	-	1,606	1,434
Wages and salaries	7,638	26,000	172,454	167,258
National insurance	255	2,606	12,072	11,342
Pension cost	-	1,950	4,895	5,287
	10,184	34,135	263,076	276,530
	10,184	34,135	263,076	276,530

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

### 5. Support costs

	Basis of Allocation	Living Waterways £	Genesis project £	Friends £
ARI Affiliation fee	Activity	6,635	4,503	11,377
Office administration	Staff time	5,123	3,114	8,083
Premises costs	Area usage	4,149	2,767	6,916
Equipment maintenance	Usage	932	619	1,486
Bookkeeping & payroll	Usage	1,401	318	1,401
Rent	Staff time	1,109	7,763	2,218
Other costs	Usage	2,346	1,652	4,111
Loan payments in lieu of interest	Area usage	8,452	5,634	14,086
Wages and salaries	Staff time	15,886	9,856	22,175
National insurance	Staff time	1,354	903	2,032
Pension cost	Staff time	367	979	2,203
Depreciation	Usage	1,928	1,330	3,191
		49,682	39,438	79,279
		49,682	39,438	79,279
	Eco-congregation £	Scientific £	Total 2009 £	Total 2008 £
ARI Affiliation fee	-	1,185	23,700	23,000
Office administration	2,560	2,255	21,135	24,067
Premises costs	-	-	13,832	16,941
Equipment maintenance	-	93	3,130	5,293
Bookkeeping & payroll	-	64	3,184	1,480
Rent	286	-	11,376	7,846
Other costs	175	288	8,572	15,117
Loan payments in lieu of interest	-	-	28,172	-
Wages and salaries	986	1,469	50,372	48,355
National insurance	90	135	4,514	4,350
Pension cost	98	147	3,794	3,797
Depreciation	-	199	6,648	7,299
	4,195	5,835	178,429	157,545
	4,195	5,835	178,429	157,545

### 6. Governance costs

	Restricted funds 2009 £	Unrestricted funds 2009 £	Total funds 2009 £	Total funds 2008 £
Auditors' remuneration	-	2,550	2,550	2,250
Auditors' remuneration - non audit costs	-	3,434	3,434	3,038
Trustees' expenses	-	496	496	763
	-	6,480	6,480	6,051
	-	6,480	6,480	6,051

# A ROCHA UK

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

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

This is stated after charging:

	2009 £	2008 £
Depreciation of tangible fixed assets:		
- owned by the charity	6,648	7,299
Auditors' remuneration	2,550	2,250
Auditors' remuneration - non audit costs	3,434	3,038
Pension costs	8,689	9,083
	<u>21,321</u>	<u>21,670</u>

During the year, no Trustees received any remuneration (2008 - £NIL).

During the year, no Trustees received any benefits in kind (2008 - £NIL).

1 Trustee received reimbursement of expenses amounting to £496 in the current year, (2008 - 1 Trustee - £763).

#### 8. Staff costs

Staff costs were as follows:

	2009 £	2008 £
Wages and salaries	222,826	215,613
Social security costs	16,586	15,692
Other pension costs	8,689	9,083
	<u>248,101</u>	<u>240,388</u>

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

	2009 No.	2008 No.
Charity director/leaders	3.80	3.25
A Rocha Living Waterways project staff	5.20	5.40
Administrative staff	2.60	2.60
	<u>11.60</u>	<u>11.25</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 2009

### 9. Tangible fixed assets

	Land and buildings £	Furniture, fittings and equipment £	Property improve- ments £	Total £
<b>Cost</b>				
At 1 January 2009 and 31 December 2009	644,269	23,739	38,944	706,952
<b>Depreciation</b>				
At 1 January 2009	22,987	21,874	11,125	55,986
Charge for the year	3,827	874	1,947	6,648
At 31 December 2009	26,814	22,748	13,072	62,634
<b>Net book value</b>				
At 31 December 2009	617,455	991	25,872	644,318
At 31 December 2008	621,282	1,865	27,819	650,966

Included in land and buildings is freehold land of £261,569 (2008 - £261,569), which is not depreciated.

### 10. Debtors

	2009 £	2008 £
Accrued income	28,595	19,999
Prepayments	1,406	1,332
	<u>30,001</u>	<u>21,331</u>

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

	2009 £	2008 £
Equity based loans (see note 12)	276,534	-
Trade creditors	7,287	9,893
Social security and other taxes	8,026	10,846
Deferred income	8,832	-
Accruals	9,090	7,001
	<u>309,769</u>	<u>27,740</u>

# A ROCHA UK

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

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

	2009 £	2008 £
Equity based loans	280,819	529,181

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. At 31 December 2009, several of the lenders had indicated that they would not require repayment during 2010 but were willing to carry forward their loans, and others had indicated they would be making significant donations. Loans falling due within one year therefore includes £248,362 in respect of loans required to be repaid in 2010, including those where significant donations are expected. Provision has also been made for the additional liability of £28,172 arising from the increase in value of the property to the date of repayment. Loans repayable in more than one year of £280,819 represent loans carried forward by agreement with lenders. These loans are now repayable within 5 or 7 years (see note 15). No provision has been made for the potential additional liability arising from the increase in the value of the property at the new repayment dates as there is uncertainty about future property values.

#### 13. Statement of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
<b>Designated funds</b>				
Capital funds - A Rocha UK Centre	38,560	-	(240)	38,320
<b>General funds</b>				
General Funds	188,719	262,310	(306,081)	144,948
Total Unrestricted funds	227,279	262,310	(306,321)	183,268
<b>Restricted funds</b>				
Living Waterways	-	83,167	(83,167)	-
Eco-congregation	8,705	12,148	(14,379)	6,474
Genesis Programme	-	39,763	(39,763)	-
Friends recruitment and support	-	3,951	(3,951)	-
Scientific	-	8,350	(8,350)	-
Capital funds - A Rocha UK Centre	75,540	-	(1,677)	73,863
	84,245	147,379	(151,287)	80,337
Total of funds	311,524	409,689	(457,608)	263,605

# A ROCHA UK

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

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

##### 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 2009 and £6,474 will be so applied in 2010.

##### Summary of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
Designated funds	38,560	-	(240)	38,320
General funds	188,719	262,310	(306,081)	144,948
	<hr/>	<hr/>	<hr/>	<hr/>
	227,279	262,310	(306,321)	183,268
Restricted funds	84,245	147,379	(151,287)	80,337
	<hr/>	<hr/>	<hr/>	<hr/>
	311,524	409,689	(457,608)	263,605
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Restricted funds 2009 £	Unrestricted funds 2009 £	Total funds 2009 £	Total funds 2008 £
Tangible fixed assets	73,863	570,455	644,318	650,966
Current assets	6,474	203,401	209,875	217,478
Creditors due within one year	-	(309,769)	(309,769)	(27,739)
Creditors due in more than one year	-	(280,819)	(280,819)	(529,181)
	<hr/>	<hr/>	<hr/>	<hr/>
	80,337	183,268	263,605	311,524
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

#### 15. Post balance sheet events

As stated in Note 12, towards the end of 2009 an appeal was made asking whether lenders were willing to extend their equity based loan agreements for a further 5 or 7 years, and /or to make donations towards financing the property. The results of this became known subsequent to the balance sheet date and are reflected in the disclosures in notes 11 and 12. In 2010 the charity has received or will shortly receive new loans of 5 or 7 years duration totalling £175,000, and has also been promised specific donations which will cover the loans net cash outflow of £101,000.



# **A ROCHA UK**

**(A company limited by guarantee)**

## **NOTES TO THE FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED 31 DECEMBER 2009***

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### **16. 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 £8,689 (2008 - £9,083).