

**Charity number: 1089276**  
**Company Registration No. 4210929**

**A ROCHA UK**

**TRUSTEES REPORT AND FINANCIAL  
STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2008**

**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 2008**

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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
<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 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 2008**

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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 2008. 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 2008 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 2008, income receivable by ARUK under this agreement (including Gift Aid tax repayment claims) was £90,949 for ARI and £96,386 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 the work possible, including staff, volunteers, supporters, partners and funders. The trustees would also like to put on record their gratitude to God for again 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.

#### **Public Benefit**

A Rocha UK aims to provide public benefit through a wide range of activities aimed at encouraging and promoting practical involvement in caring for God's world both within the church community and the wider local

# **A ROCHA UK**

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

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

#### **FOR THE YEAR ENDED 31 DECEMBER 2008**

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communities with whom we interact. Activities and events are described in more detail below and are open to all and include environmental education, practical conservation work and campaigning and advocacy.

#### **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 development strategy agreed in 2005 and refined subsequently has continued to be implemented. The four strands of the strategy are:

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

#### **Achievements and performance**

The environment and climate change remain key topics of debate in the public domain. A Rocha UK continues to be well positioned within the Christian community to contribute to this debate and is well regarded for its input with a number of very successful joint initiatives during the year which are highlighted below. All the key activities to which we committed made good progress, and position the organisation well for the challenges to come.

#### **Local communities**

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

This local project continues to be at the heart of the work of ARUK and seeks to show by action how care for God's creation can be worked out in practice. The project was established in early 2001 and continues to be valued by the local community. The project was led by Sian Hawkins till late 2008 and from the beginning of 2009 is being 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 50 separate community events were organised. Local education work reached 10 schools and nearly 5,000 children through assemblies, after school clubs, holiday

## **A ROCHA UK**

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

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

#### **FOR THE YEAR ENDED 31 DECEMBER 2008**

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clubs and environmental visits to the Park.

The centre at Southall had a number of visitors with a total of 182 bed-nights, in addition to five staff who lived at the centre. Hernani and Maru Ramos, a Brazilian/Argentinian couple were centre managers for the year.

We would like to reach out more effectively to the local faith communities and, in conjunction with the Diocese of London and CMS, finally appointed a couple early in 2009 to help to do this.

Volunteers are at the heart of what we do and we had two twelve month EVS (European Volunteer Scheme) volunteers from Italy and Turkey during the year who integrated well into the team and with Hernani and Maru gave the centre a really international flavour. These and the many short-term volunteers who assisted us during the year were much appreciated.

#### ***Chiltern Gateway***

The new project at Lewknor in Oxfordshire continued to operate and was the location for the A Rocha 25th anniversary celebrations. The project is a partnership between the local church, the school, and the local conservation organisations and is managed by A Rocha UK. Simon Brignall, the local vicar, was the project manager. During the year a number of community events were organised, the school initiated an environment club and became an Ecoschool, and Natural England used the church for displays and linked in with key events.

Simon is moving on during 2009 and funding for the project is proving challenging, so future direction will be under review in early 2009.

#### ***Other local projects***

Future project growth of A Rocha in the UK is likely to be more through locally managed projects, and guidelines have been developed for this which are being tested through our most developed local projects, Steyning Downland and Lea Brook Valley.

The Steyning Downland Scheme is based on an area of land within the Wiston Estate, Steyning, W. Sussex, owned by the Goring family, which is being managed for the community and with their involvement. A management plan has been developed in conjunction with the South Downs Authority and is now being implemented.

The Lea Brook Valley project at Dronfield in North Derbyshire, led by Norman Crowson, continues to flourish with a firm plan agreed for the future with the full involvement of the local Council.

Several other projects are under development including a number of local community ones.

#### ***Christian communities***

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

#### ***Partnerships***

An understanding with BMS World Mission on working together with the focus on Creation Care continued to move forward with Steve Hughes and Dave Bookless speaking at the English/Welsh and Scottish national conferences – and church material ('Future Shape') being developed for distribution to all Baptist churches in the UK. CMS provide several mission partners to A Rocha and discussions are ongoing as to how to deepen the relationship. Share Jesus International organised a national tour (Hope for Planet Earth) for early 2008, with A Rocha UK, Tear Fund, and John Ray Initiative as partners, which engaged over 8,000 secondary school pupils and adults on the challenges of Climate Change. This is to be repeated in early 2009. Finally the relationship with Lee Abbey, North Devon, continues to be a productive one.

## **A ROCHA UK**

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

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

#### **FOR THE YEAR ENDED 31 DECEMBER 2008**

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##### ***Environment Resource Pack***

We again produced a pack to help churches to more fully explore Creation Care within their worship and teaching. The material was broadened this year to enable it to be used more widely than on one specific Sunday which had been the focus in the past. The resource material was linked to Dave Bookless's book 'Planetwise' and 2,000 packs were produced, with 1,500 sold or distributed during the year.

##### ***Speaking engagements***

Members of the team spoke to around twenty thousand people through the year, mainly at church services and conferences. During the year Dave Bookless increasingly focused on more strategic events with individual church speaking requests coordinated by John Townsend.

##### ***Writing***

Dave's book 'Planetwise' was published by IVP early in 2008 to much positive comment and has been reprinted already with over 7,000 copies sold. Dave also contributed to several other books during the year and wrote part of the introduction to the Green Bible.

##### ***National Education***

Jonathan Nicholas, our senior education officer, led a small volunteer team to generate material for environmental education nationally both for primary schools and for GCSE RE. Material for assemblies and after-school clubs for primary schools is now located on the web for free download. The secondary school GCSE 'Faith and Environment' module was prepared and launched as a pilot in 25 secondary schools in the autumn term and once feedback has been gathered will be revised and launched nationally in 2009.

##### ***Eco-congregation***

Eco-congregation (England and Wales) led by Jo Rathbone is part of A Rocha UK. We continue to explore synergies between Eco-congregation and our existing partner church network.

##### ***Scientific community***

With the appointment of a Conservation Director, Andy Lester, at the start of 2008 we were able to begin to make significant progress with the Scientific and Conservation communities during the year.

A plan for conservation work at Minet has been agreed with Hillingdon Borough and Andy's input has been key to the relationship with Natural England at Lewknor.

His input was also key to the management plans agreed for Steyning and Dronfield. Four or five other projects are also under discussion.

A committee was established to oversee the conservation work, chaired by Dr. Andy Gosler, one of our trustees. They initiated a national conference for Conservation professionals held in early 2009.

##### ***Own community***

The number of A Rocha 'Friends' continued to grow with over 5,100 at the end of the year, an increase of 24%, with a significant number added as a result of the Hope for Planet Earth tour. The rebranding of all our material as part of a marketing strategy, led by Pete Hawkins our Operations Director, moved into the web content during 2008 and has significantly improved the look and feel of our website and the current events portion is now linked to our monthly enews.

The magazine continues to be well received and is our key contact with 'Friends'. The national framework of representation is gradually being extended with regional representatives in place for Scotland, the Midlands and the North of England, and a number of area representatives in place across England. A national volunteers' conference at Cliff College in February to broaden our volunteer base attracted over 90 participants.

# **A ROCHA UK**

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

### **TRUSTEES' REPORT (continued)** **FOR THE YEAR ENDED 31 DECEMBER 2008**

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Numbers signing up to our lifestyle campaign, Living Lightly 24-1, continued to grow. Individuals are encouraged to make personal commitments and so far over 1,000 have done so, with many more using the material. Ruth Valerio continues to manage this and it will be re-launched during 2009.

Steve Hughes continued as CEO. Steve, Dave Bookless, Pete Hawkins, Andy Lester and Sian Hawkins comprised the management team until Sian's departure at the end of September. 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**

Relationships with A Rocha International continue to be excellent with regular largely informal discussions. Climate Stewards, led by Brendan Bowles, is part of ARI and continues to develop its wider climate change emphasis rather than just carbon mitigation, which fits well with what A Rocha UK is doing.

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

A detailed plan has been agreed by the Board for 2009 which whilst continuing to hold the concept of the four communities focuses on key outcomes in relation to those whom we support:

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

Continue to develop the work at Minet with Hillingdon and the educational work in Southall. Induct the community worker to work with the Southall faith communities  
Agree next steps for the Chiltern Gateway project and establish its longer term funding and resourcing  
Implement the agreed guidelines for associated projects, support Steyning and Dronfield, and initiate three new ones  
Further develop the Living Lightly website and the interactive forum.  
Initiate one 'citizen science' project involving the wider A Rocha community

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

Participate in the Hope for Planet Earth 2009 tour and subsequent distribution of DVD material  
Further build links with theological colleges  
Provide speakers to groups who need them  
Pilot a 'virtual' training centre in Southall for visiting groups  
Build conservation consultancy and advice capability  
Revise the GSCE module and distribute final version nationally

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

Further grow Friends numbers and deepen commitment  
Widen regional engagement and representation  
Revisit partner church concept and implement conclusions  
Build capability to relate to 18-30 age group  
Revisit marketing strategy to most effectively implement the above actions  
Continue to nurture existing partnerships and to deepen ones with conservation organizations

##### ***Provide hope and inspiration***

Continue to develop the A Rocha magazine  
Use the website and e-news to better inform and inspire those who connect with them  
Through regional conferences engage with as many Friends as possible across the country  
Organise and run a national conservation conference

#### **Thank You**

2008 has been another remarkable year for A Rocha UK. It has been a further significant year of progress with progress made on all fronts. We, the Trustees, can thank only some of those involved but are grateful to all those who support the work in action, giving, and prayer.



# **A ROCHA UK**

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

### **TRUSTEES' REPORT (continued)** **FOR THE YEAR ENDED 31 DECEMBER 2008**

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

**Volunteers** - It has been mentioned earlier but there are many types of volunteers who support the work of A Rocha nationwide. They are involved in everything from leadership to administration and without them we would not be 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 we are 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 financial support of a number of trusts and other funders during the year, and they have the Charity's 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 the responsibility of the Chief Executive Officer, Steve Hughes, and the management team. The premises in Avenue Road, Southall contain the offices of 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 2008:

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  
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 Minute 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

# **A ROCHA UK**

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

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

#### **FOR THE YEAR ENDED 31 DECEMBER 2008**

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Professor Sir Ghilleain Prance, FRS  
Dr Elaine Storkey

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

It is good to be able to report a surplus for the year, the financial statements showing net incoming funds of £22,741. A breakeven budget had been set for the year, with both income and expenditure some 20% above 2007 levels. The surplus was achieved through a combination of marginally higher than budgeted income and tightly controlled expenditure.

A greater level of income was received from trusts in 2008 and income from churches in particular increased during the year whilst individual Friends continued to be strong supporters. A legacy of £29,000 made a substantial contribution to income in the year.

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

#### **Risk Management**

The trustees reviewed the major risks to which the Charity may be exposed via a risk matrix. The 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, 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 2008**

The total of net current assets at 31 December 2008 was £189,739 (2007 £160,259). This represents 39.6% of the £479,000 budgeted expenditure for 2009, i.e. 4.7 months of these budgeted costs.

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

The Trustees are responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulations.

Company and charity law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of

# **A ROCHA UK**

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

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

#### **FOR THE YEAR ENDED 31 DECEMBER 2008**

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the surplus or deficit of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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 charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity 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.

This report was approved by the Trustees on 11 July 2009 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 2008 set out on pages 12 to 22. These financial statements have been prepared under the accounting policies set out on pages 14 to 15 and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007).

This report is made solely to the charity's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the 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 responsibilities of the Trustees (who also act as company directors of A Rocha UK for the purposes of company law) for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' responsibilities.

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

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

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

We read the Trustees' annual 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.

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**(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 2008 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Trustees' annual report is consistent with the financial statements.

**Creaseys LLP**

Chartered Accountants  
Registered Auditors

12 Lonsdale Gardens  
Tunbridge Wells  
Kent  
TN1 1PA

24 July 2009

**A ROCHA UK**  
**(A company limited by guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
*(incorporating income and expenditure account)*  
**FOR THE YEAR ENDED 31 DECEMBER 2008**

	Note	Restricted Funds 2008 £	Unrestricted Funds 2008 £	Total Funds 2008 £	Total Funds 2007 £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds:</b>					
Voluntary income	2	99,696	266,335	366,031	297,029
<b>Activities for generating funds:</b>					
Events		1,536	11,044	12,580	7,700
Sales		52	20,171	20,223	12,835
Investment income		188	11,476	11,664	10,234
Other income		6,355	34,721	41,076	37,276
Incoming resources from charitable activities:					
Services rendered (largely Minet)		34,389	-	34,389	35,262
<b>Total incoming resources</b>		<b>142,216</b>	<b>343,747</b>	<b>485,963</b>	<b>400,336</b>
<b>Resources expended</b>					
<b>Costs of generating funds:</b>					
Fundraising costs		-	9,901	9,901	22,365
Purchases for sale		-	13,195	13,195	4,188
Charitable activities	3	144,280	289,795	434,075	326,975
Governance costs	6	-	6,051	6,051	5,370
<b>Total resources expended</b>		<b>144,280</b>	<b>318,942</b>	<b>463,222</b>	<b>358,898</b>
<b>Movement in total funds for the year -</b>					
<b>Net income/(expenditure) for the year</b>		<b>(2,064)</b>	<b>24,805</b>	<b>22,741</b>	<b>41,438</b>
Total funds at 1 January 2008		86,309	202,474	288,783	247,345
<b>Total funds at 31 December 2008</b>		<b>84,245</b>	<b>227,279</b>	<b>311,524</b>	<b>288,783</b>

The notes on pages 14 to 22 form part of these financial statements.

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**BALANCE SHEET**  
**AS AT 31 DECEMBER 2008**

	Note	£	2008 £	£	2007 £
<b>Fixed assets</b>					
Tangible fixed assets	9		650,966		657,705
<b>Current assets</b>					
Stocks		3,627		1,880	
Debtors	10	21,331		35,896	
Cash at bank and in hand		192,521		159,739	
		<u>217,479</u>		<u>197,515</u>	
<b>Creditors:</b> amounts falling due within one year	11	<u>(27,740)</u>		<u>(37,256)</u>	
<b>Net current assets</b>			<u>189,739</u>		<u>160,259</u>
<b>Total assets less current liabilities</b>			<u>840,705</u>		<u>817,964</u>
<b>Creditors:</b> amounts falling due after more than one year	12		<u>(529,181)</u>		<u>(529,181)</u>
<b>Net assets</b>			<u><u>311,524</u></u>		<u><u>288,783</u></u>
<b>Charity Funds</b>					
Restricted funds	13		84,245		86,309
Unrestricted funds	13		227,279		202,474
			<u>311,524</u>		<u>288,783</u>

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

The financial statements were approved by the Trustees on 11 July 2009 and signed on their behalf, by:

**R. J. Hall**

**M. P. Chown**

**Trustee**

**Trustee**

The notes on pages 14 to 22 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 2008**

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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 January 2007). 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 1985.

##### **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. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. 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 2008

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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 provided at rates calculated to write off the cost of fixed 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

	Restricted Funds 2008 £	Unrestricted Funds 2008 £	Total Funds 2008 £	Total Funds 2007 £
Gift Aid donations including tax recoveries	13,114	127,368	140,482	139,654
Legacies	-	29,055	29,055	10,500
Grants receivable (see below)	71,680	35,937	107,617	56,681
Other donations	14,902	73,975	88,877	90,194
	<hr/>	<hr/>	<hr/>	<hr/>
Voluntary income	99,696	266,335	366,031	297,029
	<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 2008

### Analysis of grants receivable

	Restricted Funds 2008 £	Unrestricted Funds 2008 £	Total Funds 2008 £	Total Funds 2007 £
L B Ealing	4,025	1,694	5,719	3,164
Church Missionary Soc	39,734	-	39,734	39,680
Chapman Charitable Trust	-	6,000	6,000	5,000
Ernest Cook Trust	-	10,000	10,000	-
Charities Trust	-	8,000	8,000	-
British Council	11,713	-	11,713	-
BAA	2,175	-	2,175	-
D'Oyly Carte Charitable Trust	3,000	-	3,000	-
Bible Society	1,400	-	1,400	-
The SMB Trust	1,000	-	1,000	-
Tisbury Charitable Trust	-	1,000	1,000	-
Edward Cadbury Charitable Trust	2,500	-	2,500	-
The Keswick Trust	5,345	-	5,345	-
Matthew 25:25 Trust	-	5,000	5,000	-
Other trust funds and grants	788	4,243	5,031	8,837
Total	71,680	35,937	107,617	56,681

### 3. Analysis of resources expended by activities

	Activities undertaken directly 2008 £	Support costs 2008 £	Total 2008 £	Total 2007 £
Living Waterways	131,200	43,949	175,149	143,643
Genesis project	40,484	33,517	74,001	64,531
Friends	61,294	70,572	131,866	107,111
Eco-congregation	11,345	5,021	16,366	11,690
Scientific	32,207	4,486	36,693	-
Total	276,530	157,545	434,075	326,975

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

### 4. Direct costs

	Basis of Allocation	Living Waterways £	Genesis project £	Friends £
Membership support	Direct	-	-	10,464
Volunteer support	Direct	4,274	-	22
Staff development	Direct	13,497	1,642	2,532
Motor & travelling	Staff time	2,601	4,198	5,808
Equipment & materials	Direct	13,566	-	30
Care for creation publicity	Direct	-	2,788	21,654
Fundraising	Direct	20	-	-
Other costs	Direct	1,434	-	-
Wages and salaries	Staff time	87,144	28,975	18,904
National insurance	Staff time	5,909	1,965	1,282
Pension cost	Staff time	2,755	916	598
		131,200	40,484	61,294
		131,200	40,484	61,294
	Eco-congregation £	Scientific £	Total 2008 £	Total 2007 £
Membership support	633	-	11,097	9,727
Volunteer support	2	93	4,391	1,427
Staff development	490	495	18,656	3,985
Motor & travelling	965	2,233	15,805	11,341
Equipment & materials	465	-	14,061	7,070
Care for creation publicity	233	-	24,675	26,850
Fundraising	2,504	-	2,524	-
Other costs	-	-	1,434	1,061
Wages and salaries	5,506	26,729	167,258	115,798
National insurance	373	1,813	11,342	7,792
Pension cost	174	844	5,287	5,590
	11,345	32,207	276,530	190,641
	11,345	32,207	276,530	190,641

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

### 5. Support costs

	Basis of Allocation	Living Waterways £	Genesis project £	Friends £
ARI Affiliation fee	Usage	6,440	4,370	11,040
Office administration	Staff time	6,462	3,887	9,817
Premises costs	Area usage	5,101	3,383	8,457
Equipment maintenance	Usage	1,534	1,059	2,541
Bookkeeping & payroll	Usage	651	148	651
Rent	Staff time	785	5,492	1,569
Other costs	Usage	3,909	2,418	7,567
Wages and salaries	Staff time	14,506	9,671	21,760
National insurance	Staff time	1,305	870	1,958
Pension cost	Staff time	1,140	759	1,708
Depreciation	Usage	2,116	1,460	3,504
		43,949	33,517	70,572
		43,949	33,517	70,572
	Eco-congregation £	Scientific £	Total 2008 £	Total 2007 £
ARI Affiliation fee	-	1,150	23,000	22,000
Office administration	3,031	870	24,067	21,949
Premises costs	-	-	16,941	11,697
Equipment maintenance	-	159	5,293	3,546
Bookkeeping & payroll	-	30	1,480	3,365
Rent	-	-	7,846	9,300
Other costs	860	363	15,117	3,123
Wages and salaries	967	1,451	48,355	46,327
National insurance	87	130	4,350	3,942
Pension cost	76	114	3,797	3,475
Depreciation	-	219	7,299	7,610
	5,021	4,486	157,545	136,334
	5,021	4,486	157,545	136,334

### 6. Governance costs

	Restricted Funds 2008 £	Unrestricted Funds 2008 £	Total Funds 2008 £	Total Funds 2007 £
Auditors' remuneration	-	2,250	2,250	2,150
Auditors' remuneration - non audit costs	-	3,038	3,038	2,201
Trustees' expenses	-	763	763	1,019
	-	6,051	6,051	5,370
	-	6,051	6,051	5,370

## A ROCHA UK

### (A company limited by guarantee)

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

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

This is stated after charging:

	2008 £	2007 £
Depreciation of tangible fixed assets:		
- owned by the charity	7,299	7,610
Auditors' remuneration	2,250	2,150
Auditors' remuneration - non audit costs	3,038	2,201
Pension costs	9,083	9,065
	<u>          </u>	<u>          </u>

During the year, no Trustees received any remuneration (2007 - £NIL).

During the year, no Trustees received any benefits in kind (2007 - £NIL).

1 Trustee received reimbursement of expenses amounting to £763 in the current year, (2007 - 2 Trustees - £1,019).

#### 8. Staff costs

Staff costs were as follows:

	2008 £	2007 £
Wages and salaries	215,613	162,123
Social security costs	15,692	11,735
Other pension costs	9,083	9,065
	<u>          </u>	<u>          </u>
	<u>240,388</u>	<u>182,923</u>

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

	2008 No.	2007 No.
Charity director/leaders	3.25	1.40
A Rocha Living Waterways project staff	5.40	4.50
Administrative staff	2.60	2.60
	<u>          </u>	<u>          </u>
	<u>11.25</u>	<u>8.50</u>

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

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

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

### 9. Tangible fixed assets

	Land and buildings £	Motor vehicles £	Furniture, fittings and equipment £	Property improve- ments £	Total £
<b>Cost</b>					
At 1 January 2008	644,269	8,000	21,756	38,944	712,969
Additions	-	-	1,983	-	1,983
Disposals	-	(8,000)	-	-	(8,000)
At 31 December 2008	644,269	-	23,739	38,944	706,952
<b>Depreciation</b>					
At 1 January 2008	19,160	6,577	20,349	9,178	55,264
Charge for the year	3,827	-	1,525	1,947	7,299
On disposals	-	(6,577)	-	-	(6,577)
At 31 December 2008	22,987	-	21,874	11,125	55,986
<b>Net book value</b>					
At 31 December 2008	621,282	-	1,865	27,819	650,966
At 31 December 2007	625,109	1,423	1,407	29,766	657,705

### 10. Debtors

	2008 £	2007 £
Accrued income	19,999	33,420
Prepayments	1,332	2,476
	21,331	35,896

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

	2008 £	2007 £
Fixed term interest free loan	-	20,000
Trade creditors	9,893	-
Social security and other taxes	10,846	7,616
Accruals	7,001	8,000
Other creditors	-	1,640
	27,740	37,256

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

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

	2008 £	2007 £
Equity based loans	529,181	529,181

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

### 13. Statement of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
<b>Designated funds</b>				
Capital funds - A Rocha UK Centre	38,800	-	(240)	38,560
<b>General funds</b>				
General Funds	163,674	343,747	(318,702)	188,719
Total Unrestricted funds	202,474	343,747	(318,942)	227,279
<b>Restricted funds</b>				
Living Waterways	-	90,765	(90,765)	-
Eco-congregation	9,092	15,979	(16,366)	8,705
Genesis Programme	-	28,527	(28,527)	-
Friends recruitment and support	-	6,945	(6,945)	-
Capital funds - A Rocha UK Centre	77,217	-	(1,677)	75,540
	86,309	142,216	(144,280)	84,245
Total of Funds	288,783	485,963	(463,222)	311,524

#### 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 2008 and £8,705 will be so applied in 2009.

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

### Summary of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
Designated funds	38,800	-	(240)	38,560
General funds	163,674	343,747	(318,702)	188,719
	<u>202,474</u>	<u>343,747</u>	<u>(318,942)</u>	<u>227,279</u>
Restricted funds	86,309	142,216	(144,280)	84,245
	<u>288,783</u>	<u>485,963</u>	<u>(463,222)</u>	<u>311,524</u>

### 14. Analysis of net assets between funds

	Restricted Funds 2008 £	Unrestricted Funds 2008 £	Total Funds 2008 £	Total Funds 2007 £
Tangible fixed assets	75,540	575,426	650,966	657,705
Current assets	8,705	208,773	217,478	197,515
Creditors due within one year	-	(27,739)	(27,739)	(37,256)
Creditors due in more than one year	-	(529,181)	(529,181)	(529,181)
	<u>84,245</u>	<u>227,279</u>	<u>311,524</u>	<u>288,783</u>

### 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 £9,083 (2007 - £9,065).