

Charity number: 1089276 (England & Wales) SCO42147 (Scotland)
Registered number: 4210929

A ROCHA UK

**TRUSTEES REPORT AND FINANCIAL
STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2012**

A ROCHA UK
(A company limited by guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2012

Trustees	R. S. Hughes, Chairman (appointed Trustee and Chairman 30 June 2012) M.P. Chown, Treasurer D.F. Chandler P.N. Dyer Dr. A. Gosler R.J. Hall, (Chairman until 30 June 2012) I. J. McKay Dr. J. Pearce-Higgins J.D.C. Smiley Mrs J.A. Stuart Rev'd. S. Tillett
Company registered number	4210929
Charity registered numbers	1089276 and SCO42147
Registered office	71 Boscombe Overcliffe Drive Bournemouth UB1 3BL
Company secretary	P.N. Dyer
Chief executive officer	Mrs M.M. Johnstone
Independent auditors	Creaseys Group Limited Chartered Accountants Statutory Auditors 12 Lonsdale Gardens Tunbridge Wells Kent TN1 1PA
Bankers	HSBC PO Box 7 52 Hamilton Street Birkenhead CH4 5AE CAFCash Ltd Kings Hill West Malling Kent ME19 4TA

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2012

The trustees (as directors of the charitable company) present their report and financial statements for the year ended 31 December 2012.

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. In the event of the company being wound up the liability of members is limited to £1.

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 which was 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 2012, 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, United Kingdom, 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 2012, income receivable by ARUK under this agreement (including Gift Aid tax repayment claims) was £72,509 for ARI and £37,481 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 of A Rocha UK possible, including staff, volunteers, supporters, partners and funders. Yet again, the trustees would also like to put on record their gratitude to God for bringing about far more than we have often believed possible, and for blessing the charity 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.

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.

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TRUSTEES' REPORT (continued) **FOR THE YEAR ENDED 31 DECEMBER 2012**

- Conservation: We carry out research for the conservation and restoration of the natural world and run environmental education programmes for people of all ages.
- Community: Through our commitment to God, each other and the wider creation, we aim to develop good relationships both within the A Rocha family and in our local communities.
- Cross-cultural: We draw on the insights and skills of people from diverse cultures, both locally and around the world.
- Cooperation: We have a willingness to work co-operatively with other organisations in the field and to press the case for action within this co-operative framework.

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

The board reviewed the development strategy in late 2011 and implementation of a revised strategy commenced in 2012. The three strands of the strategy are:

1. Nature Conservation and Ecological Research
2. Education
3. Equipping, resourcing and inspiring individuals, communities and churches

The strategy was further revised and consolidated during the course of 2012.

Achievements and Performance

The environment remains a key topic of debate in the public domain. A Rocha continues to be well positioned both within the Christian community and the Conservation community to contribute to this debate and is well regarded for its input. With changes in leadership, 2012 was a year of consolidation and looking to set a solid platform for 2013 and beyond.

1. Nature Conservation and Ecological Research

Consolidate Associated Projects

These are locally led and organised, practically focused projects, with professional support being given by A Rocha UK as part of a formal understanding.

There are now five such projects all of which are involved in local conservation action and run a range of activities for the local community to get involved.

Chiltern Gateway (Lewknor/Chinnor, Oxfordshire, area) – This project links the church and local communities with the local conservation organisations and there are good working links with Natural England, local schools and churches.

Steyning Downland (West Sussex) – This project is based on 200 acres of the Wiston Estate and involves helping to manage an area of the estate for the benefit of wildlife but with the direct involvement of the local community.

Dronfield (N.E.Derbyshire) – Churches Together in Dronfield set up the Lea Valley Project in 2005 and it continues to grow. Regular clean ups of the valley continue as do regular events to engage the public.

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TRUSTEES' REPORT (continued) **FOR THE YEAR ENDED 31 DECEMBER 2012**

St.Madocs, Gower – The management plan continues to be implemented by A Rocha-supported interns and has enabled the adding of environmental education to the agenda for the thousands of young people who visit the site each year.

Northumbria Community – This residential Christian community near Alnwick became an Associated Project late in 2011.

All the projects continued to do well and to mature and during the year steps were taken to move to a concept of Partner Organisations rather than that of Associated Projects to recognize that maturity. This will maintain the relationship but will need less direct A Rocha input. It also brings the relationship more in line with our other practical partnerships at Hilfield Friary in Dorset, Lee Abbey in Devon, and Possilpark in Glasgow.

Minet Country Park

With the relationship with Hillingdon Council having changed with a contract for work in the park no longer in place, A Rocha links to the park are no longer formalised. However it remains the location for almost all our hands-on environmental education with local school groups and the Council have allowed us to continue to use the lodge for this purpose. Regular wildlife recording and bird ringing continued and it is hoped will do so in the medium term. Historical records were consolidated and it is hoped to publish in 2013 a summary of the scientific work done in the park from A Rocha's first involvement to date.

Identify New Projects

A key part of what A Rocha does is to encourage people to have hands-on involvement with nature conservation. New avenues to achieve this were explored during 2012 and two routes were identified, working in an urban setting with church land or urban waste land, and working in a rural area of specific scientific interest. These are being further developed at the present time and will form part of the 2013 strategy.

Citizen Science

We try each year to have a project in which individuals can be involved in the recording processes. In 2012 this involved bats and churches working with the Bat Conservation Trust.

2. Education

Local work

Local education work in Southall reached schools and nearly 1,400 children through assemblies, after-school clubs, and environmental visits to the Park for primary school children – entitled 'Environmental Encounters'. Two holiday clubs were run in the summer holidays as well.

Material for KS1 and KS2

In partnership with the Bible Reading Fellowship a book of material for use in primary schools was prepared centred on material generated by A Rocha UK in recent years. This is material for practical environment education material suitable for use in RS lessons and it will be published in 2013.

3. Equipping/resourcing and inspiring individuals, communities and churches

Individuals

Through our regular magazine we communicate a message of hope and inspiration to our supporters. The magazine was revamped during the year and received very positive feedback.

In discussion with A Rocha International we 'transferred' responsibility for around 400 Friends whose interest was primarily in international matters and we currently have about 4,200 Friends on our mailing list.

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TRUSTEES' REPORT (continued) **FOR THE YEAR ENDED 31 DECEMBER 2012**

Our Living Lightly lifestyle campaign has been more explicitly linked in with our Friends scheme which we hope to revise during 2013 so that what we offer to those who support us is much clearer, and our materials and website will be updated to reflect this.

Enews remains a key communication tool and is currently sent to 2,500 people.

Communities

Our work within communities is either via our partner projects or churches or through our base in Southall where the local interfaith work remains genuinely leading edge and is one of the most successful projects in the country for practical interfaith environmental action. Many people of all the local faith groups have now been involved in the community allotment project and this has been supplemented by town-wide litter picks and other joint activities. With funding from Hillingdon Community Trust a position has been established within Minet Country Park to run regular community activities and this has been successfully linked to the interfaith work with events such as a food foraging weekend where wild fruit was picked and made into jam, attracting a diverse group of people from across the faith groups.

Two long- term European Voluntary service volunteers from Germany and Italy stayed at the Southall centre and supported the work through the year. Through the Ealing Volunteer Service two volunteers were identified and provided with work experience to help them in securing permanent employment longer term.

Churches

A Rocha UK has been formerly linked with some churches via their partner church arrangement and other churches through the Ecocongregation (England and Wales) scheme.

With the full support of Churches Together in Britain and Ireland (CTBI), who were the original sponsors of Ecocongregation, the two schemes were integrated for churches in England and Wales under an A Rocha Ecocongregation banner and this arrangement was formally launched 2012. Currently there are 1,632 churches within this arrangement. A Rocha Partner churches in Scotland and Ireland are encouraged to progress towards Ecocongregation status within their National Ecocongregation organisations. The parallel scheme entitled Live Simply which was launched in 2011 for Catholic churches with the support of CAFOD has gone well, with a number of churches progressing through the scheme.

Leadership

Steve Hughes was CEO for some six years until May 2012. His management of A Rocha UK staff and resources had been of the highest order. Over that time the charity flourished and was transformed from a primarily local charity into a national one. Steve was succeeded by Herb Enmarch-Williams who held the position until November. From the end of November the CEO position was combined with that of the Finance and Administration Director and Mairi Johnstone was appointed as Acting CEO (and confirmed as CEO in March of 2013). The other leadership positions remained unchanged during the year with Andy Lester as Conservation Director, Nigel Hopper as Marketing and Communications Director, and David Hughes as Churches Director.

Financial Results for the Year

Against a poor economic background in the UK, the income and expenditure budgeted for 2012 was reduced by some 10% from that of the previous year. Notwithstanding that, income for the year disappointingly was even lower than anticipated. Income from individuals giving through GiftAid, (£126,000 incl tax recovery), was some 12% below both budget for 2012 and the previous year, though individual giving other than through GiftAid (£59,000 of the £105,000 Other Donations) was marginally up on 2011. We know that many of our loyal individual supporters have had to reduce the amount they can give and we remain most grateful for all the sacrificial giving that makes our work possible. Income from churches, at some £40,000 (also within the total of Other Donations), whilst lower than in 2011, exceeded the cautious budget. Grants from trusts totalled £74,000,

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2012

as detailed in Note 2 of the Financial Statements. The reduction from a total of £120,000 in 2011 partly reflects changes in our operations, with the grant from CMS now going to ARI with the transfer of Dave Bookless; but is mainly due to increased competition amongst charities for smaller pools of trust income, due to poor investment returns.

A Rocha UK responded to the above by restricting costs where this was possible without materially affecting operations. Expenditure totalled £405,000, some £7,000 below a tight budget. In this way the deficit for the year was restricted to £67,000 which was funded from reserves held for such times as these.

We are very aware that many of the charity's activities are carried out by volunteers, and, in addition, some of our employees personally raise part of their own funding. As a result, the numbers in the financial statements cannot fully reflect the extent of the charity's activities. Moreover, increasingly, we have sought to work in partnerships with others rather than attempt to do everything on our own. In this way, we are enablers and encouragers, and financial figures alone, again, cannot reflect our increasing influence.

Outlook

Given the persisting financial strains in the world's economies, there are, and will continue to be, external pressures on us all to pay even less attention to environmental concerns. We believe wholeheartedly that our work is important and we remain committed to inspiring and equipping groups and individuals in how to care for God's world. A Rocha UK is working on new initiatives in a way that we believe will appeal to existing and new supporters alike. We have reserves to cover further losses pending a return to the time when our income will match expenditure and we have confidence that this time is not far off.

Meanwhile, we continue to thank all our supporters and funders for enabling us to continue with our important work.

Risk Management

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

Reserves Policy

1. Reason for holding reserves: A Rocha UK'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. Monitoring and reviewing reserves policy: This policy shall be monitored and reviewed by the Trustees regularly when the draft Annual Report and Financial Statements are presented for approval. The level of reserves to be held at the accounting date is to be disclosed in the financial statements.

Reserves at 31 December 2012

The total of net current assets at 31 December 2012 was £147,695 (2011 £ 231,609). Of these, £20,000 is earmarked towards future loan repayments through a designated fund. Using an adjusted figure of free reserves, £127,695 (2011 £211,609), these represent 33.4% of the £382,150 budgeted expenditure for 2013, i.e. 4 months of these budgeted costs (2011 6.2 months). This is below the desired level and it is an objective to rebuild reserves when the opportunity arises.

Plans and objectives for the future

2012 was a challenging year not just financially but also in terms of changing leadership and in terms of

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TRUSTEES' REPORT (continued) **FOR THE YEAR ENDED 31 DECEMBER 2012**

revisiting future direction. However towards the end of 2012, the Board approved a vision document drafted by the management team which they were confident could be used throughout 2013 and as the basis for a viable and inspiring longer term strategy.

As well as continuing with our existing conservation and environmental education work, the need was recognised to take up new projects as we focus on inspiring and equipping churches and individuals around the country. A detailed Action Plan for 2013, covering key activities, was agreed. In summary, during 2013 we will:

- initiate three additional projects in 2013, each with a different emphasis but together demonstrating the best of environmental conservation practice and with strong contacts both with local communities and the wider conservation world
- develop a fresh approach towards income generation in response to a changing funding landscape. It is important that we broaden and diversify our sources of income
- continue to adjust and formalise our relationship with our Associated Projects to that of partnership. These relationships are special and we wish to enhance what we offer by way of support and
- deepen the theological understanding of creation care and its day to day application when we engage with churches, universities and colleges.

Thank you

2012 was a challenging year for A Rocha UK but further 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. Three quarters of the core team of over 60 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. In our local Associated Projects we have been grateful for the partnership with various local and national conservation organisations.

Grant funders - 2012 was, as mentioned earlier, a difficult year with regards to Grant funding. We are however grateful for the support given and the major grants received are listed in the Financial Statements.

Organisation Structure and Personnel

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

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

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TRUSTEES' REPORT (continued) **FOR THE YEAR ENDED 31 DECEMBER 2012**

Trustees:

The following trustees held office during 2012:

Mr. R. J. Hall (Chair up to June 2012) (F up to June 2012)

Mr. M. P. Chown (Treasurer) (F)

Mr. P. Dyer

Dr. A. Gosler (Vice Chair)

Mr. J. D. C. Smiley (F)

Rev'd S. Tillett

Mrs A. Stuart

Mr. I. J. McKay

Mr D Chandler

Mr J Pearce-Higgins

Mr R S Hughes (Chair from June 2012),(F from June 2012)

Observer :

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

Advisor to the Board & Staff Team:

Mr. Ken Austin – Non-voting Secretary to the Trustees

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

Trustees' responsibilities statement

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 law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2012

for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

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.

Auditor

Creaseys Group Limited were appointed as auditors, following a transfer of business from Creaseys LLP to Creaseys Group Limited. A resolution for the re-appointment of Creaseys Group Limited 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 13 July 2013 and signed on their behalf by:

R. S. Hughes
Chairman

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A ROCHA UK

We have audited the financial statements of A Rocha UK for the year ended 31 December 2012 which comprise the Statement of financial activities, the Balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's Trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

Respective responsibilities of Trustees and auditors

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

We have been appointed auditors under the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report to you in accordance with those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A ROCHA UK

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charity has not kept proper and adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' report.

Roger Ward FCA (Senior statutory auditor)

for and on behalf of

Creaseys Group Limited

Chartered Accountants
Statutory Auditors

12 Lonsdale Gardens
Tunbridge Wells
Kent

TN1 1PA
29 July 2013

Creaseys Group Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

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STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2012

	Note	Restricted funds 2012 £	Unrestricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
Incoming resources					
Incoming resources from generated funds:					
Voluntary income	2	73,177	232,991	306,168	376,973
Activities for generating funds		-	4,209	4,209	26,732
Other income		-	1,599	1,599	1,524
Incoming resources from charitable activities		-	4,592	4,592	25,848
Other incoming resources		-	20,956	20,956	32,987
Total incoming resources		73,177	264,347	337,524	464,064
Resources expended					
Costs of generating funds:					
Fundraising costs		-	29,694	29,694	27,264
Purchases for sale		-	1,134	1,134	3,288
Charitable activities	3	141,138	225,876	367,014	408,992
Governance costs	6	-	7,196	7,196	6,787
Total resources expended		141,138	263,900	405,038	446,331
Net income / (expenditure) before transfers		(67,961)	447	(67,514)	17,733
Transfers between Funds	13	86,456	(86,456)	-	-
Net movement in funds for the year		18,495	(86,009)	(67,514)	17,733
Total funds at 1 January 2012		75,740	342,143	417,883	400,150
Total funds at 31 December 2012		94,235	256,134	350,369	417,883

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

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REGISTERED NUMBER: 4210929

BALANCE SHEET
AS AT 31 DECEMBER 2012

	Note	£	2012 £	£	2011 £
Fixed assets					
Tangible assets	9		628,493		632,093
Current assets					
Stocks		8,672		9,223	
Debtors	10	19,810		19,514	
Cash at bank and in hand		190,310		259,098	
		<u>218,792</u>		<u>287,835</u>	
Creditors: amounts falling due within one year	11	(71,097)		(56,226)	
Net current assets			147,695		231,609
Total assets less current liabilities			<u>776,188</u>		<u>863,702</u>
Creditors: amounts falling due after more than one year	12		(425,819)		(445,819)
Net assets			<u>350,369</u>		<u>417,883</u>
Charity Funds					
Restricted funds	13		94,235		75,740
Unrestricted funds	13		256,134		342,143
Total funds			<u>350,369</u>		<u>417,883</u>

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 13 July 2013 and signed on their behalf, by:

R. S. Hughes, Chairman

M.P. Chown, Treasurer

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

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

1. Accounting policies

1.1 Basis of preparation of financial statements

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

1.2 Company status

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

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

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

1.4 Incoming resources

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

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

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(A company limited by guarantee) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

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), work encouraging and supporting churches in environmental concerns (Church and Community including Ecocongregation), enrolling, encouraging and supporting individuals as friends (Friends) and environmental scientific and conservation activities (Science and Conservation). The work of the Genesis project, involving Christian education and theological college links, has been reorganised and the work is now included within the other four main charitable activities'.

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

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Notes 4 and 5.

1.6 Tangible fixed assets and depreciation

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

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

2. Voluntary income

	Restricted funds 2012 £	Unrestricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
Gift Aid donations including tax recoveries	19,000	107,550	126,550	143,206
Grants receivable (see below)	52,905	21,234	74,139	120,317
Other donations	1,272	104,207	105,479	113,450
	<hr/>	<hr/>	<hr/>	<hr/>
Voluntary income	73,177	232,991	306,168	376,973
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

Analysis of grants receivable

	Restricted Funds 2012 £	Unrestricted Funds 2012 £	Total Funds 2012 £	Total Funds 2011 £
Anchor Foundation Trust	-	-	-	5,000
BBC Children in Need	2,000	6,000	8,000	2,000
Big Give	-	-	-	12,063
British Council	-	-	-	11,462
CAFOD	10,000	-	10,000	10,000
Chapman Charitable Trust	-	6,000	6,000	6,000
Church Missionary Society	-	-	-	20,891
Church Urban Fund	-	-	-	4,500
City Bridge Trust	-	-	-	10,000
Cheatle Trust	500	-	500	-
The Dorema Charitable Trust	-	1,000	1,000	-
Ealing CVS	1,500	-	1,500	-
EVS	15,260	-	15,260	-
Four Winds Trust	500	-	500	-
Hillingdon Community Trust	12,045	-	12,045	3,750
Hockerill Educational Foundation	2,000	-	2,000	-
London Borough of Ealing	500	-	500	-
Memralife Group	2,000	-	2,000	-
Novum Trust	2,000	-	2,000	12,336
Tesco Charity Trust	1,000	-	1,000	-
The Mary Jane Fund	2,000	-	2,000	-
The Wakeham Trust	100	-	100	4,000
Tisbury Charitable Trust	-	1,000	1,000	1,000
The Treeside Trust	-	-	-	1,000
Trust Drummond	-	-	-	1,000
Westhill Endowment	1,500	-	1,500	-
Other trusts and grants	-	7,234	7,234	15,315
Total	52,905	21,234	74,139	120,317

3. Analysis of resources expended by activities

	Activities undertaken directly 2012 £	Support costs 2012 £	Total 2012 £	Total 2011 £
Living Waterways	69,707	19,742	89,449	145,292
Churches and Community Friends	-	-	-	79,782
Church and Community incl. Ecocongregation	87,007	77,915	164,922	130,435
Science and Conservation	29,075	21,631	50,706	13,868
	48,221	13,716	61,937	39,615
Total	234,010	133,004	367,014	408,992

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

4. Direct costs

	Basis of Allocation	Living Waterways £	Friends £	Church and Community incl. Ecocongregation £
Fundraising costs	Direct	-	-	-
Membership support	Direct	3,139	2,319	3,112
Volunteer support	Direct	6,989	-	-
Staff development	Direct	431	1,705	426
Motor & travelling	Direct	1,801	3,089	3,386
Equipment & materials	Direct	891	-	-
Care for creation publicity	Direct	1,218	24,208	488
Other costs	Direct	87	-	-
Wages and salaries	Staff time	48,926	50,382	20,296
National insurance	Staff time	4,024	2,823	1,286
Pension cost	Staff time	2,201	2,481	81
		<u>69,707</u>	<u>87,007</u>	<u>29,075</u>
		<u><u>69,707</u></u>	<u><u>87,007</u></u>	<u><u>29,075</u></u>
			Total	Total
			2012	2011
			£	£
Fundraising costs		-	-	12
Membership support		-	8,570	24,660
Volunteer support		49	7,038	7,324
Staff development		815	3,377	1,082
Motor & travelling		5,526	13,802	11,852
Equipment & materials		-	891	1,060
Care for creation publicity		-	25,914	27,156
Other costs		1,731	1,818	1,155
Wages and salaries		33,878	153,482	184,256
National insurance		3,244	11,377	11,551
Pension cost		2,978	7,741	6,539
		<u>48,221</u>	<u>234,010</u>	<u>276,647</u>
		<u><u>48,221</u></u>	<u><u>234,010</u></u>	<u><u>276,647</u></u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

5. Support costs

	Basis of Allocation	Living Waterways £	Friends £	Church and Community incl. Ecocongregation £
ARI Affiliation fee	Useage	3,301	13,205	3,301
Office administration	Staff time	1,414	4,835	1,729
Premises costs	Area useage	2,075	6,984	1,636
Equipment maintenance	Useage	379	1,518	380
Bookkeeping & payroll	Useage	247	991	248
Rent	Staff time	68	-	952
Other costs	Useage	705	4,174	1,832
Wages and salaries	Staff time	8,950	35,803	8,950
National insurance	Staff time	755	3,018	755
Pension cost	Staff time	899	3,593	899
Depreciation	Useage	949	3,794	949
		19,742	77,915	21,631
		19,742	77,915	21,631

	Science and Conservat- ion £	Total 2012 £	Total 2011 £
ARI Affiliation fee	2,201	22,008	24,000
Office administration	1,253	9,231	7,963
Premises costs	1,532	12,227	10,074
Equipment maintenance	253	2,530	3,364
Bookkeeping & payroll	165	1,651	2,909
Rent	-	1,020	13,551
Other costs	611	7,322	9,709
Wages and salaries	5,967	59,670	47,722
National insurance	503	5,031	4,673
Pension cost	599	5,990	3,097
Depreciation	632	6,324	6,376
	13,716	133,004	133,438
	13,716	133,004	133,438

6. Governance costs

	Total funds 2012 £	Total funds 2011 £
Auditors' remuneration	2,700	2,600
Auditors' remuneration - non audit costs	3,931	3,474
Trustees' expenses	565	713
	7,196	6,787
	7,196	6,787

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

7. Net income / (expenditure)

This is stated after charging:

	2012 £	2011 £
Depreciation of tangible fixed assets: - owned by the charity	6,324	6,376
Auditors' remuneration	2,700	2,600
Auditors' remuneration - non audit costs	3,931	3,474
Pension costs	13,731	9,636
	<u>267,024</u>	<u>281,294</u>

During the year, no Trustees received any remuneration (2011 - £NIL).

During the year, no Trustees received any benefits in kind (2011 - £NIL).

2 Trustees received reimbursement of travel expenses amounting to £565 in the current year, (2011 - 1 Trustee - £713).

One trustee, David Chandler, was paid for freelance writing services.

8. Staff costs

Staff costs were as follows:

	2012 £	2011 £
Wages and salaries	234,902	253,728
Social security costs	18,391	17,930
Other pension costs	13,731	9,636
	<u>267,024</u>	<u>281,294</u>

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

	2012 No.	2011 No.
Charity director/leaders	3	3
A Rocha Living Waterways project staff	3	4
Fundraiser	1	1
Administrative staff	2	3
	<u>9</u>	<u>11</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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

9. Tangible fixed assets

	Freehold property £	Furniture fittings and equipment £	Property improve- ments £	Total £
Cost				
At 1 January 2012	644,269	24,161	38,944	707,374
Additions	-	2,724	-	2,724
Disposals	-	(16,441)	-	(16,441)
At 31 December 2012	644,269	10,444	38,944	693,657
Depreciation				
At 1 January 2012	34,468	23,847	16,966	75,281
Charge for the year	3,827	550	1,947	6,324
On disposals	-	(16,441)	-	(16,441)
At 31 December 2012	38,295	7,956	18,913	65,164
Net book value				
At 31 December 2012	605,974	2,488	20,031	628,493
At 31 December 2011	609,801	314	21,978	632,093

Included in land and buildings is freehold land of £261,569 (2011 - £261,569), which is not depreciated.

10. Debtors

	2012 £	2011 £
Accrued income	19,624	17,672
Prepayments	186	1,842
	19,810	19,514

11. Creditors: Amounts falling due within one year

	2012 £	2011 £
Equity based loans (see note 12)	20,000	10,000
Trade creditors	10,790	13,278
Social security and other taxes	6,399	5,361
Deferred income	26,123	15,000
Accruals	7,785	12,587
	71,097	56,226

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

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

	2012 £	2011 £
Equity based loans	425,819	445,819

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

	2012 £	2011 £
Repayable other than by instalments	-	373,819

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

Towards the end of 2009, an appeal was made to enquire whether lenders were willing to extend their loan agreement for a further 2, 5 or 7 years, and /or to make donations towards financing the property. During 2010 several of the lenders stated that they did not require repayment during 2010 but were willing to carry forward their loans, and others made significant donations. The organisation also managed to obtain new loans during 2010. These loans are now repayable within 5 or 7 years. No provision has been made for the potential additional liability arising from the increase in the value of the property at the repayment dates as there is uncertainty about future property values.

13. Statement of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
Designated funds					
Capital funds - A Rocha UK Centre	105,451	-	(4,097)	-	101,354
Loan repayment fund	20,000	-	-	-	20,000
	<u>125,451</u>	<u>-</u>	<u>(4,097)</u>	<u>-</u>	<u>121,354</u>
General funds					
General Funds	216,692	264,347	(259,803)	(86,456)	134,780
Total Unrestricted funds	<u>342,143</u>	<u>264,347</u>	<u>(263,900)</u>	<u>(86,456)</u>	<u>256,134</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

13. Statement of funds (continued)

Restricted funds

Scientific	-	2,000	(39,712)	37,712	-
Ecocongregation	3,566	10,000	(20,833)	7,267	-
Genesis Programme	-	2,000	(1,666)	-	334
Friends recruitment and support	1,665	9,250	(24,743)	15,743	1,915
Living Waterways	-	39,927	(52,507)	25,734	13,154
Capital funds - A Rocha UK Centre	70,509	10,000	(1,677)	-	78,832
	<u>75,740</u>	<u>73,177</u>	<u>(141,138)</u>	<u>86,456</u>	<u>94,235</u>
Total of funds	<u>417,883</u>	<u>337,524</u>	<u>(405,038)</u>	<u>-</u>	<u>350,369</u>

Capital funds

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

Loan repayment fund

The loan payment fund represents cash funds allocated to future repayments of equity based loans.

Summary of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
Designated funds	125,451	-	(4,097)	-	121,354
General funds	216,692	264,347	(259,803)	(86,456)	134,780
	<u>342,143</u>	<u>264,347</u>	<u>(263,900)</u>	<u>(86,456)</u>	<u>256,134</u>
Restricted funds	75,740	73,177	(141,138)	86,456	94,235
	<u>417,883</u>	<u>337,524</u>	<u>(405,038)</u>	<u>-</u>	<u>350,369</u>

14. Analysis of net assets between funds

	Restricted funds 2012 £	Unrestricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
Tangible fixed assets	78,832	549,660	628,492	632,093
Current assets	15,403	203,392	218,795	287,835
Creditors due within one year	-	(71,099)	(71,099)	(56,226)
Creditors due in more than one year	-	(425,819)	(425,819)	(445,819)
	<u>94,235</u>	<u>256,134</u>	<u>350,369</u>	<u>417,883</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2012

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 £13,731 (2011 - £9,636).