

Charity number: 1089276 (England & Wales) SC042147 (Scotland)
Registered number: 4210929

A ROCHA UK

**TRUSTEES REPORT AND FINANCIAL
STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2014**

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 2014

Trustees	Mr R.S. Hughes, Chair Dr. A. Gosler, Vice Chair Mr M.P. Chown, Treasurer (resigned 5 July 2014) Mr J.R. Eames-Petersen, Treasurer (appointed 8 November 2014) Miss H. Baker (appointed 8 March 2014) Mr D.F. Chandler The Rt. Hon. Countess Guilford (appointed 8 March 2014) Dr. H. Marlow (appointed 8 March 2014) Mr I.J. McKay Dr. J. Pearce-Higgins Mrs R. Simonson (appointed 8 November 2014) Mr J.D.C. Smiley Mrs J.A. Stuart Rev'd. S. Tillett
Company registered number	4210929
Charity registered numbers	1089276 and SCO42147
Registered office	18/19 Avenue Road Southall Middlesex UB1 3BL
Chief executive officer	Mrs M.M. Johnstone (until February 2015)
Independent auditors	Creaseys Group Limited Chartered Accountants Statutory Auditors Brockbourne House 77 Mount Ephraim Tunbridge Wells Kent TN4 8BS
Bankers	CAF Bank Ltd Kings Hill West Malling Kent ME19 4TA HSBC PO Box 7 52 Hamilton Street Birkenhead CH4 5AE

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2014

The trustees (as directors of the charitable company) present their report and financial statements for the year ended 31 December 2014.

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' and is now known as a 'Supporters' scheme', which for new supporters has a suggested minimum 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 2014, 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 2014, income receivable by ARUK under this agreement (including Gift Aid tax repayment claims) was £54,707 for ARI and £25,409 for other A Rocha national organisations. These funds are accounted for carefully and are paid over on a regular basis, usually monthly. 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.

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2014

Policies and Programmes to further the Objects of the Charity

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

- Christian: Underlying all we do is our biblical faith in the living God, who made the world, loves it and entrusts it to the care of human society.

- Conservation: We carry out research for the conservation and restoration of the natural world and run environmental education programmes for people of all ages.

- Community: Through our commitment to God, each other and the wider creation, we aim to develop good relationships both within the A Rocha family and in our local communities.

- Cross-cultural: We draw on the insights and skills of people from diverse cultures, both locally and around the world.

- Cooperation: We have a willingness to work co-operatively with other organisations in the field and to press the case for action within this co-operative framework.

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

2014 was the first year of an agreed five year plan which was developed and it is structured around three main thrusts:

- Inspiring and equipping the church to care for creation
- Demonstrating practical community-based conservation
- Mobilising action locally, across the UK

Achievements and Performance

Overview

A Rocha UK remains very much at the heart of the current debates on environmental issues of concern such as climate change and sustainability and their impact on the natural world. Increasingly we are looked to for an opinion or guidance. We seek to lead by example in the projects we undertake and to demonstrate best practice.

Highlights of our work are as follows:

1. Inspiring and equipping the church to care for creation

We have a small team dedicated to increasing awareness of creation care across the nation's churches. This is very much cross-denominational work. We undertook around 60 speaking engagements in churches and at conferences and spoke to over 10,000 people

Eco-congregation is one of the key tools that we use when working with churches as a means of encouraging them to take practical action as individual congregations. It was originally a project of Churches Together in Britain and Ireland but is now managed by A Rocha UK. Overall, 296 awards have been given out, to 214 churches. This year we gave out 16 awards.

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FOR THE YEAR ENDED 31 DECEMBER 2014

Whilst Eco-congregation remains a helpful tool the material needs major updating in terms of content and web accessibility. A plan has been agreed to do this with the aim of having a major re-launch of the scheme at the end of 2015 in partnership with Christian Aid and Tear Fund.

With the support of CAFOD, we have continued to manage LiveSimply, a scheme launched in 2011 for Catholic churches. LiveSimply challenges people of Christian faith to: live simply, sustainably with creation, and in solidarity with people in poverty.

We have worked hard at resourcing our Speaker Team. We held a Training Day in the summer, attended by over thirty people, and equipped them with two new talks on Introducing ARUK and a Biblical Overview. We gave them both text and powerpoints. We have tightened up the process of booking speakers, with new forms to help keep track on what happens throughout the year.

We have developed a new Prayer ENews, which goes out quarterly to 3,400 people, and gives people pointers for prayer from within ARUK, across ARI and other conservation needs.

We produce a quarterly Churches Newsletter, linked with Eco-Congregation, with stories and resources for churches. This goes to 1,175 churches.

We produced a successful online Advent Calendar, helping people to live more lightly at Christmas.

2. Demonstrating practical community based conservation.

A Rocha managed projects

Minet Country Park

Whilst we no longer have a formal role to play in the park which we helped to establish it remains the base for many of our educational and community activities and we continue to carry out a range of surveys such as a butterfly transect, river monitoring and regular bird ringing.

Wolf Fields

Our current main local project in Southall is Wolf Fields where we have continued to transform an abandoned rat-infested site in Norwood Road, Southall into a place for community engagement and urban environmental conservation, and to develop related all-age education resources providing instruction and information on best urban environmental conservation practice.

In 2014 we succeeded with the help of local community groups in clearing the site of rubbish, cutting back the undergrowth, building a path, and establishing a plan for the use of the site. A local steering group has been established and the local interfaith community are committed to supporting the project. An initial six year lease has been agreed with Ealing council.

The project should provide a template to inspire and equip others to do the same – to take over an unused urban site for community and environmental regeneration and to educate the local community in a creative way.

Foxearth

We aspired to have our own small nature reserve and with the help of many generous supporters we raised sufficient funds to purchase a beautiful little site on the Suffolk and Essex border which had been offered to us on advantageous terms. This site is adjacent to Glemsford Pits SSSI. The entire area is a Biodiversity Action Plan (BAP) priority area for freshwater marshlands. It lies inside a target area for Higher Level Stewardship (HLSTA)

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and is an NSA (Nitrate Sensitive Area). The site has many appeals – we plan to carry out research there, in particular on dragonflies and damselflies, invite schools and churches along to learn more about caring for God's earth, and make the site available for the local community to relax with family and friends on a day out.

The purchase was completed early in 2015 and a part time ranger is being sought.

Partners in Action

We are delighted to be in partnership with 9 locally led and practically focused projects around the country. Just like us, our Partners in Action work hard for the protection and restoration of the natural world and we support them in a number of different ways. Some of the many environmental benefits being delivered by our partners include: land management at a Franciscan Friary in Dorset; river valley management in Derbyshire; and eco-education on a South Wales youth camp.

We work with each of our partners under an agreed Memorandum of Understanding.

During 2014 the following were the main activities undertaken

Chiltern Gateway, Lewknor/Chinnor, Oxfordshire – links the church and local communities with local conservation organisations through regular community activities.

Steyning Downland, West Sussex – based on 200 acres of the Wiston Estate and involves managing the area for the benefit of wildlife 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 took place and events to engage the public were held.

St.Madoc Centre, The Gower Peninsula – environmental education was delivered to thousands of young people who visited the Centre during the year. A management plan is being implemented to ensure that the site is managed appropriately in conservation terms.

Hilfield Priory, Dorset - The Hilfield Friary Community is part of the Anglican Society of St Francis and seeks to share Franciscan wisdom on peace and the environment to those visiting. A Rocha ran a weekend retreat there in May. Brother Sam from Hilfield and Andy Lester our Conservation Director also gave one of the keynote speeches at a major RSPB conference in September, about Partners in Action in general and the work at Hilfield specifically.

Lee Abbey, Devon - Lee Abbey is home to a Christian community that hosts a conference, retreat and holiday centre on the dramatic North Devon coast and seeks to manage it in an environmentally friendly way with input from A Rocha. Programmes are also run with direct A Rocha involvement.

Lundy Island, off the coast of Devon – this is a Special Scientific Interest Site because of its birds and plants. A project is being implemented with the diocese to enable the church to be both a site of worship and a location for environmental education

3. Mobilising action locally, across the UK

Education in Southall

Our local education work in Southall reached nearly 2,000 children through assemblies, after-school clubs, and environmental visits to Minet Country Park. Holiday clubs were run in the summer holidays. As our Wolf Fields project develops, the focus on local education work will broaden. Already, we are engaging with quite a number of schools near the Wolf Fields site.

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TRUSTEES' REPORT (continued)

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Individual Action

Through our regular magazine, we are able to communicate a message of hope and equip and inspire our much valued supporters. The magazine continues to receive very positive feedback and we are delighted about that. We currently have about 4,820 supporters on our mailing list and we send our monthly Enews to 3,910 people. Our bi-monthly Conservation Enews goes out to 4,000.

Living Lightly is an A Rocha UK initiative that encourages and motivates people to make practical changes in their lifestyle choices and through our website, we give out ideas of things on helpful change, information on key issues and links to useful websites and resources. There is also an on-line community that share thoughts and questions. We plan to update and relaunch the programme in 2015.

Communities

We reach out to communities in many different ways – for example, through our partner projects around the country and our own projects, particularly those in Southall. Many people from the local faith groups join in at our events and also help deliver our projects. An intern from Canada and one from the UK helped make the work in Southall a success and added immeasurably to our community life in the Centre.

Leadership

Mairi Johnstone was CEO throughout the year with Ruth Valerio as Churches and Theology Director and Andy Lester as Conservation Director. Mairi moved on to another organisation at the end of February 2015.

Financial Results for the Year

Total income for the year was £423,000, compared to £360,000 in 2013 and was £7,000 above budget. The increase over 2013 is entirely due to budgeted support for Foxearth at £64,000. Expenditure at Foxearth will be incurred in 2015. Grants income remained the same as 2013 at £113,000, including grants towards Foxearth, and was £27,000 less than budgeted. Churches income was £40,000, on budget though a rise from £12,000 from 2013. Concerned by the shortfall of income from Trusts, the management and trustees launched the Big Appeal, with the aim of reducing an expected deficit in a 2015 budget. Income from individuals (including Gift Aid recoveries) rose from £192,000 in 2013 to £243,000 in 2014. This included £12,000 from the Big Appeal, and was £28,000 in excess of budget.

The largest part of expenditure comprises staff costs. The charity benefits from large numbers of volunteers who provide support for its activities. These financial results do not entirely reflect the breadth and depth of these activities. Expenditure at £404,000 was £12,000 less than budgeted and £23,000 more than 2013.

The surplus for 2014 of £19,000 includes the budgeted donations received in 2014 which relate to Foxearth. The underlying deficit is £50,000. In addition to the Big Appeal this deficit is being addressed though a reduction in hours for some paid staff. The surplus meant that reserves in the form of net current assets rose to 3.7 months of 2015 budgeted expenditure, which includes the Foxearth purchase. It remains the trustees intention to build up reserves to allow for 6 months budgeted expenditure.

Balance Sheet

The largest items in the balance sheet comprise freehold property and loans made to fund the purchase, and cash at bank.

In 2003 A Rocha UK purchased a property in Avenue Road, Southall as a centre with offices, and residential accommodation for employees and volunteers, financed through loans. Some of these loans have been repaid,

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and the balance are shown as creditors. Early in 2015 the repayment of loans due in 2015 were renegotiated, with one exception, to be coterminous with those due in 2017. These loan repayments are linked to the market value of the property.

The management and trustees continue to consider the possibilities relating to the maturity of the loans in the light of the activities of the work of A Rocha UK.

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 2014

The total of net current assets at 31 December 2014 was £136,523 (2013 £133,172). In 2014 all loans due before 2017 are included in current liabilities, and so are not also included in adjusting the free reserves. In 2013 £10,000 of reserves were earmarked towards future loan repayments through a designated fund. Using an adjusted figure of free reserves, £136,523, (2013 - adjusted figure £123,172), these represent 31% of the £440,000 budgeted expenditure for 2015, i.e. 3.7 months of these budgeted costs (2013 3.55 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

2014 was the first year of an agreed five year plan. As part of this during 2015 we will continue to implement the strategy described above. Specifically we will:

1. Prepare a new Eco-congregation scheme for implementation at the beginning of 2016 – in partnership with others - as well as continuing to run the scheme.
2. Complete the purchase of Foxearth and agree a plan for the ongoing management of the site including the employment of a part-time ranger.
3. As funding is received continue the transformation of Wolf Fields into a community conservation area with the support and involvement of the local people.
4. Continue to inspire individuals and to local communities to action themselves.

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2014

5. Work in partnership with like-minded organisations to advance the objects of the charity.

Thank you. We, the Trustees are grateful to all those who support the work in action, giving, and prayer.

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

Volunteers - It has been mentioned earlier but there are many types of volunteers who support the work of A Rocha nationwide. Two thirds of the core team of over 30 for example are volunteers giving between one and three days a week each. They are involved in all aspects of what we do and without them we would be not able to do much of it. There are also around 70 speakers spread across a wide geographic area.

Supporters - 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 Partners in Action we have been grateful for the partnership with various local and national conservation organisations. More widely we have appreciated working with the RSPB and Natural England.

Grant funders - 2014 was a challenging year with regards to Grant funding. However we could not have done what we have done without the funding that we did receive and we are grateful for the support given. 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.

The following trustees held office during 2014:

R.S.Hughes (Chair)
Dr. A.G. Gosler (Vice Chair)
M. P. Chown (Treasurer) (F) (until July 2014)
J.R. Eames-Petersen (Treasurer) (F) (from Nov 2014)
H.M. Baker (from Mar 2014) (F)
D.F.Chandler
The Rt. Hon Countess Guilford (from Mar 2014)
Dr. H.F. Marlow (from Mar 2014)
I.J. McKay
Dr J Pearce-Higgins
R. Simonson (from Nov 2014)
J. D. C. Smiley (F)
J.A. Stuart
Rev'd S. L.Tillett

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TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2014

Observer :

Rev'd M. Hodson – nominated by the John Ray Initiative

Advisor to the Board & Staff Team:

K. 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 Ghilleen 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; .
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 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

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FOR THE YEAR ENDED 31 DECEMBER 2014

that the charity's auditors are aware of that information.

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 _____ 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 2014 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 and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A ROCHA UK

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 2014 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.

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 to take advantage of the small companies' exemption from the requirement to prepare a Strategic report or in preparing the Trustees' report.

James Pearce BSc FCA (Senior statutory auditor)

for and on behalf of

Creaseys Group Limited

Chartered Accountants
Statutory Auditors

Brockbourne House
77 Mount Ephraim
Tunbridge Wells
Kent
TN4 8BS
Date:

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 2014

		Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Incoming resources					
Incoming resources from generated funds:					
Voluntary income	2	156,810	239,501	396,311	338,375
Activities for generating funds		1,428	598	2,026	5,398
Other income		-	473	473	922
Incoming resources from charitable activities		2,300	400	2,700	2,886
Other incoming resources		7,655	14,207	21,862	12,706
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		168,193	255,179	423,372	360,287
		<hr/>	<hr/>	<hr/>	<hr/>
Resources expended					
Costs of generating funds:					
Fundraising costs		-	33,079	33,079	26,080
Purchases for sale		-	-	-	100
Charitable activities	3	102,851	260,839	363,690	349,215
Governance costs	6	-	7,325	7,325	5,616
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		102,851	301,243	404,094	381,011
		<hr/>	<hr/>	<hr/>	<hr/>
Movement in total funds for the year - Net income/(expenditure) for the year					
		65,342	(46,064)	19,278	(20,724)
Total funds at 1 January 2014					
		80,881	248,765	329,646	350,370
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 December 2014		146,223	202,701	348,924	329,646
		<hr/>	<hr/>	<hr/>	<hr/>

The notes on pages 15 to 25 form part of these financial statements.

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REGISTERED NUMBER: 4210929

BALANCE SHEET

AS AT 31 DECEMBER 2014

	Note	£	2014 £	£	2013 £
Fixed assets					
Tangible assets	9		618,220		622,292
Current assets					
Stocks		7,249		8,618	
Debtors	10	8,797		9,001	
Cash at bank and in hand		192,638		159,295	
		<u>208,684</u>		<u>176,914</u>	
Creditors: amounts falling due within one year	11	(72,161)		(43,741)	
Net current assets			136,523		133,173
Total assets less current liabilities			<u>754,743</u>		<u>755,465</u>
Creditors: amounts falling due after more than one year	12		(405,819)		(425,819)
Net assets			<u>348,924</u>		<u>329,646</u>
Charity funds					
Restricted funds	13		146,223		80,881
Unrestricted funds	13		202,701		248,765
Total funds			<u>348,924</u>		<u>329,646</u>

The financial statements have been prepared in accordance with the provisions applicable to small companies 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 behalf, by:

and signed on their

R. S. Hughes, Chairman

Mr J.R. Eames-Petersen, Treasurer

The notes on pages 15 to 25 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 2014

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 has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

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 2014

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 (Outreach and Advocacy), environmental scientific and conservation activities (Science and Conservation) and the transformation of Wolf Fields into a place for community, engagement and urban environmental conservation (Wolf Fields).

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 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Gift Aid donations including tax recoveries	36,600	122,357	158,957	143,626
Grants receivable (see below)	95,152	17,505	112,657	113,941
Other donations	25,058	99,639	124,697	80,808
	<hr/>	<hr/>	<hr/>	<hr/>
Voluntary income	156,810	239,501	396,311	338,375

A ROCHA UK

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

Analysis of grants receivable

	Restricted Funds 2014 £	Unrestricted Funds 2014 £	Total Funds 2014 £	Total Funds 2013 £
Anchor Foundation Trust	-	-	-	2,000
Anderson Trust	500	-	500	-
British Ecological Society	-	-	-	2,000
BBC Children in Need	2,899	-	2,899	16,253
Big Give	-	-	-	12,025
Charities Trust	7,745	-	7,745	-
CAFOD	10,000	-	10,000	-
Chapman Charitable Trust	5,000	6,000	11,000	6,000
Cheatle Trust	-	500	500	1,500
CMS	9,000	-	9,000	-
The Dorema Charitable Trust	-	1,000	1,000	1,000
EVS	-	-	-	3,889
The Harvest Charitable Trust	-	500	500	-
Haychem Trust	-	150	150	-
HCF Grant for Wolf Fields Community and Land Regeneration Project	23,750	-	23,750	-
Hillingdon Community Trust	8,248	-	8,248	16,448
Hinchley Charitable Trust	10,000	-	10,000	8,333
The Hope Fund	-	-	-	1,000
Jahiel Trust	-	200	200	-
Lifeline Community Project	2,000	-	2,000	-
London Borough of Ealing Contribution from Norwood Green ward	5,000	-	5,000	-
Quayle Robert	200	-	200	-
Rievaulx (Devon) Fund	500	100	600	-
Ritchie Trust	-	500	500	-
Southall Campions 75% of grant (Sensory Garden, Ed Dept)	1,125	-	1,125	-
Miss M E Swinton Paterson's Charitable Trust	-	-	-	1,054
The K P Ladd Charitable Trust	1,000	-	1,000	1,000
The Caledon Trust	200	-	200	-
The Mary Jane Fund	300	-	300	-
The Ogle Christian Trust	-	-	-	2,000
The Persson Charitable Trust	-	-	-	2,500
The Poikilos Trust	-	5,000	5,000	-
The Prince of Wales's Charitable Foundation	-	-	-	2,000
The Rushworth Trust	5,500	-	5,500	-
The Sam Berry Trust	-	2,000	2,000	-
Quayle R Trust	250	-	250	-
Reed Foundation	-	-	-	4,310
Spring Harvest Memralife Group	1,765	-	1,765	-
Tisbury Telegraph Trust	-	1,000	1,000	1,000
Other trusts and grants	170	555	725	29,629
Total	95,152	17,505	112,657	113,941

A ROCHA UK

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

3. Analysis of resources expended by activities

	Activities undertaken directly 2014 £	Support costs 2014 £	Total 2014 £	Total 2013 £
Living Waterways	29,451	17,884	47,335	53,255
Outreach and Advocacy	93,423	57,728	151,151	166,516
Church and Community incl. Ecocongregation	39,999	18,205	58,204	44,185
Science and Conservation	36,029	12,320	48,349	49,233
Wolf Fields	46,331	12,320	58,651	36,026
Total	<u>245,233</u>	<u>118,457</u>	<u>363,690</u>	<u>349,215</u>

4. Direct costs

	Basis of Allocation	Living Waterways £	Outreach and Advocacy £	Church and Community incl. Ecocongre- gation £
Membership support	Direct	2,332	1,159	938
Other project costs	Direct	262	(4,776)	-
Volunteer support	Direct	930	2,068	-
Staff development	Direct	-	2,735	-
Motor & travelling	Direct	118	7,004	2,494
Equipment & materials	Direct	-	8,485	-
Care for creation publicity	Direct	-	31,557	1,167
Other costs	Direct	-	129	-
Wages and salaries	Staff time	22,299	40,026	29,527
National insurance	Staff time	2,560	1,803	2,611
Pension cost	Staff time	950	3,233	3,262
		<u>29,451</u>	<u>93,423</u>	<u>39,999</u>

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(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

4. Direct costs (continued)

	Science and Conservat- ion £	Wolf Fields £	Total 2014 £	Total 2013 £
Membership support	521	361	5,311	6,338
Other project costs	-	13,247	8,733	8,800
Volunteer support	343	907	4,248	3,769
Staff development	240	-	2,975	5,425
Motor & travelling	4,139	101	13,856	14,107
Equipment & materials	-	-	8,485	1,264
Care for creation publicity	-	-	32,724	33,839
Other costs	-	-	129	194
Wages and salaries	25,349	26,589	143,790	160,505
National insurance	2,844	3,353	13,171	13,289
Pension cost	2,593	1,773	11,811	11,795
	<u>36,029</u>	<u>46,331</u>	<u>245,233</u>	<u>259,325</u>

5. Support costs

	Basis of Allocation	Living Waterways £	Outreach and Advocacy £	Church and Community incl. Ecocongre- gation £
Office administration	Staff time	951	2,473	1,141
Premises costs	Area useage	1,828	5,217	1,513
Equipment maintenance	Useage	405	1,355	407
Bookkeeping & payroll	Useage	260	863	259
Rent	Staff time	-	-	-
Other costs	Useage	463	2,256	1,151
Wages and salaries	Staff time	11,608	37,969	11,361
National insurance	Staff time	689	1,989	690
Pension cost	Staff time	687	2,295	689
Depreciation	Useage	993	3,311	994
		<u>17,884</u>	<u>57,728</u>	<u>18,205</u>

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(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

5. Support costs (continued)

	Science and Conservat- ion £	Wolf Fields £	Total 2014 £	Total 2013 £
Office administration	888	888	6,341	5,480
Premises costs	1,466	1,466	11,490	9,869
Equipment maintenance	271	271	2,709	4,363
Bookkeeping & payroll	172	172	1,726	1,826
Rent	-	-	-	890
Other costs	368	368	4,606	3,157
Wages and salaries	7,574	7,574	76,086	50,267
National insurance	460	460	4,288	3,880
Pension cost	459	459	4,589	3,558
Depreciation	662	662	6,622	6,600
	<u>12,320</u>	<u>12,320</u>	<u>118,457</u>	<u>89,890</u>

6. Governance costs

	Total funds 2014 £	Total funds 2013 £
Auditors' remuneration	3,842	2,750
Auditors' remuneration - non audit costs	2,802	2,788
Trustees' expenses	681	78
	<u>7,325</u>	<u>5,616</u>

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(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

7. Net income / (expenditure)

This is stated after charging:

	2014	2013
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	6,622	6,600
Auditors' remuneration	3,842	2,750
Auditors' remuneration - non-audit	2,802	2,788
Pension costs	16,400	15,353
	<u> </u>	<u> </u>

During the year, no Trustees received any remuneration (2013 - £NIL).

During the year, no Trustees received any benefits in kind (2013 - £NIL).

2 Trustees received reimbursement of travel expenses amounting to £681 in the current year, (2013 - 1 Trustee - £78).

8. Staff costs

Staff costs were as follows:

	2014	2013
	£	£
Wages and salaries	243,052	232,959
Social security costs	19,569	19,176
Other pension costs	16,400	15,353
	<u> </u>	<u> </u>
	<u>279,021</u>	<u>267,488</u>

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

	2014	2013
	No.	No.
Charity director/leaders	3	3
A Rocha Living Waterways project staff	3	3
Fundraiser	1	1
Administrative staff	2	2
	<u> </u>	<u> </u>
	<u>9</u>	<u>9</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 2014

9. Tangible fixed assets

	Freehold property £	Furniture fittings and equipment £	Property improve- ments £	Total £
Cost				
At 1 January 2014	644,269	10,843	38,944	694,056
Additions	-	2,550	-	2,550
At 31 December 2014	644,269	13,393	38,944	696,606
Depreciation				
At 1 January 2014	42,122	8,782	20,860	71,764
Charge for the year	3,827	848	1,947	6,622
At 31 December 2014	45,949	9,630	22,807	78,386
Net book value				
At 31 December 2014	598,320	3,763	16,137	618,220
At 31 December 2013	602,147	2,061	18,084	622,292

Included in freehold property is freehold land of £261,569 (2013- £261,569) which is not depreciated. The purchase of the property, 18/19 Avenue Road, Southall, in 2003 was financed largely by loans, which were interest-free but the repayment values of which were linked to the value of the property at the time of repayment - see Note 12.

10. Debtors

	2014 £	2013 £
Other debtors	6,916	7,173
Prepayments	1,881	1,828
	8,797	9,001

A ROCHA UK

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

11. Creditors: Amounts falling due within one year

	2014	2013
	£	£
Equity based loans (see note 12)	30,000	10,000
Accounts payable	18,704	11,178
Taxation and social security	8,185	5,629
Other creditors	6,946	9,891
Accruals	8,326	7,043
	<u>72,161</u>	<u>43,741</u>

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

	2014	2013
	£	£
Equity based loans	<u>405,819</u>	<u>425,819</u>

Included within the above are amounts falling due as follows:

	2014	2013
	£	£
Between two and five years		
Other loans	<u>405,819</u>	<u>425,819</u>

In 2003, a number of supporters most generously made loans to the charity to enable it to purchase 18/19 Avenue Road, Southall as a centre. These loans were repayable on demand after seven years, based on the value of the property at repayment. In 2009, an appeal was made to each lender to ascertain whether they were willing to extend their loan agreement for a further period of 2, 5 or 7 years and / or make donations towards financing the property. Several lenders stated that they did not require repayment in 2010 but were willing to carry forward their loans, and others made significant donations. New equity-sharing loans were also made in 2010. With minor exceptions, all outstanding loans are now due for repayment in 2015 and 2017.

No provision has been made for potential additional liabilities arising from the increase in value of the property at repayment dates as there is uncertainty regarding future property values. However, for information, it may be noted that an informal estimation was made during 2013, which gave a value of the order of £950,000. Based on this, the loans liability would increase from the book figure of £435,819 to £569,020.

The property has been maintained in good condition and is fully insured.

A ROCHA UK

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

13. Statement of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
Designated funds					
Capital funds - A Rocha UK Centre	107,502	-	(3,852)	-	103,650
Loan repayment fund	10,000	-	-	20,000	30,000
	<u>117,502</u>	<u>-</u>	<u>(3,852)</u>	<u>20,000</u>	<u>133,650</u>
General funds					
General Funds	131,263	255,179	(297,391)	(20,000)	69,051
Total Unrestricted funds	<u>248,765</u>	<u>255,179</u>	<u>(301,243)</u>	<u>-</u>	<u>202,701</u>
Restricted funds					
Scientific	-	3,928	(3,928)	-	-
Ecocongregation	-	12,095	(12,095)	-	-
Foxearth	-	71,613	(378)	-	71,235
Friends recruitment and support	3,971	3,056	(7,027)	-	-
Living Waterways	-	24,807	(24,807)	-	-
Capital funds - A Rocha UK Centre	76,910	-	(1,922)	-	74,988
Wolf Fields	-	35,678	(35,678)	-	-
Other	-	17,016	(17,016)	-	-
	<u>80,881</u>	<u>168,193</u>	<u>(102,851)</u>	<u>-</u>	<u>146,223</u>
Total of funds	<u><u>329,646</u></u>	<u><u>423,372</u></u>	<u><u>(404,094)</u></u>	<u><u>-</u></u>	<u><u>348,924</u></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.

A ROCHA UK

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

Summary of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
Designated funds	117,502	-	(3,852)	20,000	133,650
General funds	131,263	255,179	(297,391)	(20,000)	69,051
	<u>248,765</u>	<u>255,179</u>	<u>(301,243)</u>	<u>-</u>	<u>202,701</u>
Restricted funds	80,881	168,193	(102,851)	-	146,223
	<u>329,646</u>	<u>423,372</u>	<u>(404,094)</u>	<u>-</u>	<u>348,924</u>

14. Analysis of net assets between funds

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Tangible fixed assets	74,988	543,230	618,218	622,291
Current assets	71,235	137,450	208,685	176,913
Creditors due within one year	-	(72,162)	(72,162)	(43,740)
Creditors due in more than one year	-	(405,817)	(405,817)	(425,819)
	<u>146,223</u>	<u>202,701</u>	<u>348,924</u>	<u>329,646</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 £16,400 (2013 - £15,353).