

**Charity number: 1089276 (England & Wales) SCO4217 (Scotland)**  
**Registered number: 4210929**

**A ROCHA UK**

**TRUSTEES REPORT AND FINANCIAL  
STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2011**

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

**CONTENTS**

---

|   | Page    |
|---|---------|
| <b>Reference and administrative details of the charity, its trustees and advisers</b> | 1       |
| <b>Trustees' report</b>   | 2 - 9   |
| <b>Independent auditors' report</b>   | 10 - 11 |
| <b>Statement of financial activities</b>  | 12      |
| <b>Balance sheet</b>  | 13      |
| <b>Notes to the financial statements</b>  | 14 - 23 |

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

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

---

|                                   |  |
|-----------------------------------|--|
| <b>Trustees</b>                   | R.J. Hall<br>D.F. Chandler (appointed 12 November 2011)<br>M.P. Chown<br>P.N. Dyer<br>Dr. A. Gosler<br>Mrs M.M. Johnstone (resigned 12 November 2011)<br>I. McKay<br>Dr. J. Pearce-Higgins (appointed 12 November 2011)<br>J.D.C. Smiley<br>Mrs J.A. Stuart<br>Rev'd. S. Tillett |
| <b>Company registered number</b>  | 4210929  |
| <b>Charity registered numbers</b> | 1089276 and SCO4217  |
| <b>Registered office</b>          | 71 Boscombe Overcliffe Drive<br>Bournemouth<br>UB1 3BL   |
| <b>Company secretary</b>          | P.N. Dyer  |
| <b>Chief executive officer</b>    | S. Hughes (resigned May 2012)<br>H. Enmarch-Williams (appointed May 2012)  |
| <b>Auditors</b>                   | Creaseys LLP<br>Chartered Accountants<br>12 Lonsdale Gardens<br>Tunbridge Wells<br>Kent<br>TN1 1PA   |
| <b>Bankers</b>                    | HSBC<br>PO Box 7<br>52 Hamilton Street<br>Birkenhead<br>CH4 5AE<br><br>CAFCash Ltd<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4TA   |

# **A ROCHA UK**

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

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2011**

---

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of A Rocha UK (the charity) for the year ended 31 December 2011. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

#### **Constitution, Structure and Governance**

The organisation is a charitable company limited by guarantee, incorporated on 3 May 2001 and registered as a charity on 9 November 2001. The liability of members is limited to £1 in the event of the company being wound up. With effect from 8 March 2011 the charity was registered in Scotland under OSCR number SCO42147.

There is currently no legal membership scheme as may be established under the Memorandum and Articles of Association. Until February 2006 there was a non-voting membership scheme, whose members paid £25 per household per annum (£10 concessions). This has been developed into a 'Friends scheme' with no fixed contribution.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles trustees are elected at the AGM with one third retiring by rotation at each AGM. Trustees may also appoint new trustees by ordinary resolution to hold office until the following AGM.

A Rocha UK (ARUK) is completely independent in its governance and finances, but shares a common vision and has a close association with A Rocha International (formerly 'The A Rocha Trust'). The two charities have agreed and signed an appropriate Memorandum of Understanding. During 2011 A Rocha International continued to consolidate its work coordinating and resourcing the existing nineteen affiliated national associations (Brazil, Bulgaria, Canada, Czech Republic, Finland, France, Ghana, India, Kenya, Lebanon, Netherlands, New Zealand, Peru, Portugal, South Africa, Switzerland, Uganda, UK, USA).

A Rocha UK acts as the agent for A Rocha International (ARI) regarding the receipt and banking of funds from UK donors intended for the support of ARI and other national A Rocha organisations outside the UK. In 2011, income receivable by ARUK under this agreement (including Gift Aid tax repayment claims) was £100,369 for ARI and £43,863 for other A Rocha national organisations. As far as possible these funds are handled in a separate bank account and they are paid over on a regular basis. They do not form part of the financial statements of ARUK.

The trustees would again like to express their gratitude to all who made its work possible, including staff, volunteers, supporters, partners and funders. Yet again, the trustees would also like to put on record their gratitude to God for bringing about far more than we have often believed possible, and for blessing A Rocha UK with people, financial resources and many other benefits when they have been needed. The trustees also affirm their total dependence on God for future guidance as to A Rocha UK's development.

#### **Objectives and Activities**

The charity's objectives are:

- the advancement of the Christian faith and understanding of its relevance to the environment
- to promote education and study of ecology and the environment; and
- to enable and encourage conservation of natural resources and habitats for the benefit of the public.

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

# **A ROCHA UK**

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

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

#### **FOR THE YEAR ENDED 31 DECEMBER 2011**

---

#### **Policies and Programmes to further the Objects of the Charity**

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

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

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

The board reviewed the development strategy in late 2008 and implementation of this strategy continued in 2011. The four strands of the strategy are:

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

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

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

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

Our work in Southall has been ongoing since 2001. Key activities in 2011 were:

Minet Country Park The contract for Minet Country Park with the London Borough of Hillingdon continued for the first six months of the year and A Rocha supported activity focused on community involvement. Sadly the contract was cancelled mid year and this restricted activities in the latter part of the year, although wildlife recording continued.

Local education work Our environmental education programme reached a number of schools and over 2000

# **A ROCHA UK**

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

### **TRUSTEES' REPORT (continued)** **FOR THE YEAR ENDED 31 DECEMBER 2011**

---

children through assemblies, after school clubs, holiday clubs and environmental visits to the Park for primary school children – entitled 'Environmental Encounters'.

Interfaith work The local interfaith work has become genuinely leading edge and is one of the most successful projects in the country for practical interfaith environmental action. Over 500 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.

Volunteers Two long term European Voluntary Service volunteers from Germany and Hungary stayed at the Southall centre and supported the work through the year. Through the Ealing Volunteer Service over 20 short-term volunteers were identified and provided with work experience to help them in securing permanent employment longer term.

#### **Associated projects**

These are practical conservation projects which are locally owned and managed, with professional support being given by A Rocha UK as part of a formal understanding. It is the route through which our practical action is increasingly coordinated and they are championed by our Conservation Director.

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

Chiltern Gateway: This project links the church and local communities in the Lewknor and Chinnor areas with local conservation organisations. There are good working links with Natural England, local schools and churches.

Steyning Downland: 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 with the direct involvement of the local community.

Lea Valley Project: Churches Together in Dronfield set up the Lea Valley Project in 2005 and it continues to grow. Regular clean ups of the valley continue and an event in July attracted over 500 local visitors.

St Madoc Christian Youth Centre, 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 and practical plans and activities will be developed.

#### **Other projects**

Camberwell: A community garden and orchard in Camberwell, supported by City Bridge Trust and project led by an A Rocha team member was successfully completed in the latter part of the year and handed over to the local community at a formal launch event. It was visited by the Archbishop of Canterbury.

#### **Living Lightly**

We encourage our Friends to start with their own lifestyle in terms of practical action and Living Lightly, our Lifestyle campaign provides the focus for this. Momentum continues to gradually build and this has been assisted by a Facebook presence. A residential conference held in October at an eco youth hostel was fully subscribed.

#### **Enhance understanding**

The GSCE module on Faith and the Environment piloted in 2008 was prepared for launch and will be formally launched in 2011. The material was very well received but sales have been limited by the financial constraints on

**A ROCHA UK**  
**(A company limited by guarantee)**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

---

schools.

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

Conservation advice and support with management plans were provided to the various projects. A limited amount of paid consultancy was also provided to projects with whom we had no formal relationship but with whom we were in sympathy.

***Build relationships***

*Friends*

Our mailing list of Friends reduced slightly through the year as the database was updated. The end 2011 figure was 4,550 compared with 4,802 at the end of 2010. The percentage actively involved with the charity either by financial support and/or in practical participation increased however. The Friends scheme will be reviewed during 2012. During the year there was a substantial increase in individuals wanting to receive our monthly enews and this is now sent to over 2,650 people.

*Churches*

A Rocha UK has been linked with 600 churches via their partner church arrangement and a further 1,000 churches through the Ecocongregation (England and Wales) scheme.

Having two separate arrangements has not delivered the best integrated support to churches wishing to follow a 'green' agenda. Accordingly plans were made during the year for the two arrangements to be integrated for churches in England and Wales under an A Rocha Ecocongregation banner ready for launch in early 2012. With the support of CAFOD a parallel arrangement was launched for Catholic churches entitled Live Simply.

*Partner organizations*

Good links continued with various Christian mission organizations. CMS continued to provide mission partners, the links with the Lee Abbey community remained and developed, and new partnerships were agreed with several other agencies.

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

***Provide hope and inspiration***

The A Rocha magazine continued to be our key communication tool with the wider public and is supplemented on a monthly basis by enews which goes out to over 2,650 people. The objective has been to give both a more consistent look and feel and to enable those reading them to identify activities or actions with which they want to get personally involved. The website has continued to be improved but a more fundamental review will be undertaken in 2012/2013. Our bimonthly Conservation enews continued to be well supported and circulation is steadily growing.

During the year various events were organized to celebrate ten successful years of A Rocha UK, including a national residential conference at Northampton in February and a local day conference in Southall attracting over 200 supporters collectively.

***Leadership***

Steve Hughes continued as CEO. Steve, Dave Bookless, Pete Hawkins, Andy Lester and Helen Demopoulos comprised the management team at the start of the year. The year was one of significant leadership change with Pete being replaced by Nigel Hopper as Marketing and Communications Director during Q4 and Dave being replaced by David Hughes as Churches Director mid year. In addition Mairi Johnstone was appointed to the new position of Finance and Administration Director in Q4. The total team, staff, volunteers and trustees, now numbers over 60 of whom 75% are volunteers.

# **A ROCHA UK**

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

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

#### **FOR THE YEAR ENDED 31 DECEMBER 2011**

---

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

Once again, we are able to report a year where the overall financial results are closely in line with the Budget set by the Trustees. Both total income and total expenditure were within 1% of Budget. Income was marginally in excess of budget and expenditure just below, resulting in a small surplus of £17,733. This outcome reflects the generosity of our supporters and the careful control of expenditure exercised by the CEO, managers and staff.

The surplus has been added to reserves and helps to ensure the charity's ability to maintain existing levels of activity in these times of general economic difficulty.

Income totalled £464,000 compared with £595,000 in 2010. The main reason for such a reduction is that in the previous year £111,000 of exceptional income was received by way of additional donations in response to the need to re-finance the Avenue Road, Southall property. It was gratifying to note that in 2011 increased donations from churches made up for a loss of income from the Minet Country Park following the cessation of the Hillingdon Borough contact during the year.

Expenditure totalled £ 446,000, of which some £280,000 was for paid staff. As usual, we made payments to A Rocha International (ARI) in recognition of our affiliation to the A Rocha movement and to contribute towards ARI's work in supporting and growing A Rocha organisations worldwide; £24,000 was so paid in 2011.

We are very much aware that many of the activities of the charity are carried out by volunteers, and, in addition, some of the employees personally raise at least 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 and to encourage local activity rather than attempt to do more ourselves. In this way we seek to be enablers and encouragers, and purely financial figures do not reflect our increasing influence.

#### **2012 and the future**

In the light of the loss of the Minet contract with Hillingdon Borough Council and the general economic outlook, the 2012 budget reflects an anticipated overall marginal reduction in income, and the expenditure budget has been reduced accordingly to produce a break-even bottom line. In the longer run, the charity's aspiration is to return to increasing levels of annual income and expenditure, to enable us to continue to meet the needs for advocacy, encouragement, support and action in fulfillment of the charity's objectives.

#### **Risk Management**

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

#### **Reserves Policy**

1. Reason for holding reserves: The Charity's reserves are held in support of the organisation's ongoing activities, recognising its commitment to employed staff, the lack of substantial regular income from grants, and the uncertainty and fluctuation of income in relation to appeals, seasonal donations and legacies.

2. Level of reserves needed: The formula adopted for calculating reserves compares net current assets with the total budget for the forthcoming year. The optimum level acceptable for this purpose is regarded as approximately 50% of annual expenditure (i.e. six months running costs) to ensure that funds are available for planned activities.

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



# **A ROCHA UK**

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

### **TRUSTEES' REPORT (continued)** **FOR THE YEAR ENDED 31 DECEMBER 2011**

---

#### ***Reserves at 31 December 2011***

The total of net current assets at 31 December 2011 was £231,609 (2010 £217,922). However, £20k is earmarked towards future loan repayments through a new designated fund. Using an adjusted figure of free reserves, £211,609 (2010 £217,922) these represent 52% of the £406,000 budgeted expenditure for 2012, i.e 6.2 months of these budgeted costs (2010 5.7 months). It is worth pointing out that had the expenditure budget for 2012 been set at 2011 levels plus inflation, at say £470,000, the free reserves would have represented 5.4 months expenditure.

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

With significant changes in personnel, and potentially activity with the loss of the Service Level Agreement for Minet it was recognized that for 2012 a more fundamental review was needed with regards to future activities.

To enable clarity for future direction an updated Statement of Identity was agreed by the Board for 2012 as shown below. From this a detailed action plan has been developed:

#### **'Good news for God's earth'**

A Rocha UK is a Christian charity working for the protection and restoration of the natural world, both as a response to the biblical mandate to care for the earth, and as a demonstration of the Christian hope for God's world.

We do this through our practical involvement in nature conservation projects and ecological research, by campaigning on biodiversity issues, and by engaging with churches, schools, communities and individuals; educating, equipping and inspiring them to delight responsibly in the earth and its resources, and to participate in caring for them.

Part of the worldwide family of A Rocha organisations committed to conservation action as an expression of Christian mission, we work collaboratively with others who share our passion for the planet and our desire for its flourishing

#### ***Thank you***

2011 was a further good year for A Rocha UK and further significant progress has been made. We, the Trustees, can thank personally only some of those involved but are grateful to all those who support the work in action, giving, and prayer.

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

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. Amongst the most significant partners have been our two local authorities, Hillingdon and Ealing Borough Councils, and the local MP, John McDonnell. We value the partnerships with CMS and BMS World Mission. In our local Associated Projects we have been grateful for the partnership with various local and national

# **A ROCHA UK**

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

### **TRUSTEES' REPORT (continued)** **FOR THE YEAR ENDED 31 DECEMBER 2011**

---

conservation organisations.

*Grant funders* - 2011 was another more successful year with regards to Grant funding. We are 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 advisors to the Board are invited to attend. A Finance Committee of the Board, chaired by the Treasurer, meets usually shortly before each Board meeting to advise and where appropriate make detailed decisions within authority delegated by the Board; its members are indicated by (F) below. A Conservation Advisory Group provides guidance for the conservation work.

Day to day management is delegated to the Chief Executive Officer (Steve Hughes during 2011), and the management team. Steve Hughes advised the board of his intent to stand down from the CEO position by mid 2012. A recruitment process was undertaken and a new CEO (Herb Enmarch-Williams) was on seat from May 2012.

The premises in Avenue Road, Southall contain the offices and the staff responsible for the Charity and the Living Waterways project and also provide limited living accommodation for paid staff, volunteers and visitors.

#### **Trustees:**

The following trustees held office during 2011:

R.J. Hall (Chairman) (F)  
D.F. Chandler (from November)  
M.P. Chown (Treasurer) (F)  
P.N. Dyer  
Dr. A. Gosler (Vice Chair)  
Mrs. M.M. Johnstone (until September)  
I. McKay  
Dr. J. Pearce-Higgins (from November)  
J.D.C. Smiley (F)  
Mrs. J.A. Stuart  
Rev'd S. Tillett

#### **Observer :**

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

#### **Advisors 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 Ghillelan Prance, FRS  
Dr Elaine Storkey

# **A ROCHA UK**

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

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

#### **FOR THE YEAR ENDED 31 DECEMBER 2011**

---

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

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, 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.

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

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

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

#### **Auditors**

A resolution for the re-appointment of Creaseys LLP as auditors will be put to the Annual General Meeting.

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

This report was approved by the Trustees on 30 June 2012 and signed on their behalf, by:

**R.J. Hall**  
**Trustee**

# **A ROCHA UK**

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

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

---

We have audited the financial statements of A Rocha UK for the year ended 31 December 2011 set out on pages 12 to 23. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act, 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.

The Trustees have elected for the financial statements to be audited in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Act 2011 rather than also with the Companies Act 2006. Accordingly we have been appointed as auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under section 145 of the Charities Act 2011 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 2011 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.

# **A ROCHA UK**

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

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

#### **Creaseys LLP**

Chartered Accountants  
Statutory Auditors

12 Lonsdale Gardens  
Tunbridge Wells  
Kent  
TN1 1PA  
5 July 2012

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

**A ROCHA UK**  
**(A company limited by guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
*(incorporating income and expenditure account)*  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

|  | Note | Restricted funds<br>2011<br>£ | Unrestricted funds<br>2011<br>£ | Total funds<br>2011<br>£ | Total funds<br>2010<br>£ |
|--|------|-------------------------------|---------------------------------|--------------------------|--------------------------|
| <b>Incoming resources</b>                      |      |                               |                                 |                          |                          |
| Incoming resources from generated funds:       |      |                               |                                 |                          |                          |
| Voluntary income                               | 2    | 112,661                       | 264,312                         | 376,973                  | 494,432                  |
| Activities for generating funds:               |      |                               |                                 |                          |                          |
| Events   |      | 1,352                         | 19,119                          | 20,471                   | 8,622                    |
| Sales  |      | 18                            | 6,243                           | 6,261                    | 8,331                    |
| Other income                                   |      | -                             | 1,524                           | 1,524                    | 1,074                    |
| Incoming resources from charitable activities: |      |                               |                                 |                          |                          |
| Services rendered (largely Minet)              |      | 25,788                        | 60                              | 25,848                   | 43,190                   |
| Other incoming resources                       |      | 1,373                         | 31,614                          | 32,987                   | 39,355                   |
| <b>Total incoming resources</b>                |      | <b>141,192</b>                | <b>322,872</b>                  | <b>464,064</b>           | <b>595,004</b>           |
| <b>Resources expended</b>                      |      |                               |                                 |                          |                          |
| Costs of generating funds:                     |      |                               |                                 |                          |                          |
| Fundraising costs                              |      | -                             | 27,264                          | 27,264                   | 22,513                   |
| Purchases for sale                             |      | -                             | 3,288                           | 3,288                    | 4,313                    |
| Charitable activities                          | 3    | 137,638                       | 271,354                         | 408,992                  | 425,435                  |
| Governance costs                               | 6    | -                             | 6,787                           | 6,787                    | 6,198                    |
| <b>Total resources expended</b>                |      | <b>137,638</b>                | <b>308,693</b>                  | <b>446,331</b>           | <b>458,459</b>           |
| <b>Movement in total funds for the year -</b>  |      |                               |                                 |                          |                          |
| <b>Net income for the year</b>                 |      | <b>3,554</b>                  | <b>14,179</b>                   | <b>17,733</b>            | <b>136,545</b>           |
| Total funds at 1 January 2011                  |      | 72,186                        | 327,964                         | 400,150                  | 263,605                  |
| <b>Total funds at 31 December 2011</b>         |      | <b>75,740</b>                 | <b>342,143</b>                  | <b>417,883</b>           | <b>400,150</b>           |

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

# A ROCHA UK

(A company limited by guarantee)

REGISTERED NUMBER: 4210929

## BALANCE SHEET

AS AT 31 DECEMBER 2011

|  | Note | £              | 2011<br>£      | £              | 2010<br>£      |
|--|------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>  |      |                |                |                |                |
| Tangible assets  | 9    |                | 632,093        |                | 638,047        |
| <b>Current assets</b>  |      |                |                |                |                |
| Stocks   |      | 9,223          |                | 6,503          |                |
| Debtors  | 10   | 19,514         |                | 53,113         |                |
| Cash at bank and in hand                                       |      | 259,098        |                | 197,176        |                |
|  |      | <u>287,835</u> |                | <u>256,792</u> |                |
| <b>Creditors:</b> amounts falling due within one year          | 11   | (56,226)       |                | (38,870)       |                |
| <b>Net current assets</b>                                      |      |                | 231,609        |                | 217,922        |
| <b>Total assets less current liabilities</b>                   |      |                | <u>863,702</u> |                | <u>855,969</u> |
| <b>Creditors:</b> amounts falling due after more than one year | 12   |                | (445,819)      |                | (455,819)      |
| <b>Net assets</b>  |      |                | <u>417,883</u> |                | <u>400,150</u> |
| <b>Charity Funds</b>   |      |                |                |                |                |
| Restricted funds   | 13   |                | 75,740         |                | 72,186         |
| Unrestricted funds   | 13   |                | 342,143        |                | 327,964        |
|  |      |                | <u>417,883</u> |                | <u>400,150</u> |

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 145 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at 31 December 2011 and of its net incoming resources for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charity.

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

The financial statements were approved by the Trustees on 30 June 2012 and signed on their behalf, by:

**R.J. Hall, Chairman**

**M.P. Chown, Treasurer**

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

# **A ROCHA UK**

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

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2011**

---

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

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

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

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

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

##### **1.3 Fund accounting**

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

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

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

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

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

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



**A ROCHA UK**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

---

**1. Accounting policies (continued)**

**1.5 Resources expended**

Resources expended, including irrecoverable VAT, are recognised on an accruals basis in the period in which they are incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of purchases for resale.

Charitable activities includes expenditure on community and environmental work based in Southall (Living Waterways), Christian education and theological college links (Genesis project), enrolling, encouraging and supporting individuals as friends (Friends) and church based environmental activities (Ecocongregation). It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

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

**1.6 Tangible fixed assets and depreciation**

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

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

**2. Voluntary income**

|   | <b>Restricted<br/>funds<br/>2011<br/>£</b> | <b>Unrestricted<br/>funds<br/>2011<br/>£</b> | <b>Total<br/>funds<br/>2011<br/>£</b> | <b>Total<br/>funds<br/>2010<br/>£</b> |
|---|--|--|---------------------------------------|---------------------------------------|
| Gift Aid donations including tax recoveries | 12,421                                     | 130,785                                      | 143,206                               | 209,566                               |
| Grants receivable (see below)               | 81,913                                     | 38,404                                       | 120,317                               | 145,402                               |
| Other donations                             | 18,327                                     | 95,123                                       | 113,450                               | 139,464                               |
|   | <hr/>                                      | <hr/>  | <hr/>                                 | <hr/>                                 |
| Voluntary income                            | 112,661                                    | 264,312                                      | 376,973                               | 494,432                               |
|   | <hr/> <hr/>                                | <hr/> <hr/>                                  | <hr/> <hr/>                           | <hr/> <hr/>                           |

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2011

### Analysis of grants receivable

|                             | Restricted<br>Funds<br>2011<br>£ | Unrestricted<br>Funds<br>2011<br>£ | Total<br>Funds<br>2011<br>£ | Total<br>Funds<br>2010<br>£ |
|-----------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Anchor Foundation Trust     | 5,000                            | -                                  | 5,000                       | 10,000                      |
| BBC Children in Need        | 2,000                            | -                                  | 2,000                       | -                           |
| Big Give                    | -                                | 12,063                             | 12,063                      | -                           |
| British Council             | 11,462                           | -                                  | 11,462                      | 10,869                      |
| CAFOD                       | 10,000                           | -                                  | 10,000                      | -                           |
| Chapman Charitable Trust    | -                                | 6,000                              | 6,000                       | 6,000                       |
| Church Missionary Soc       | 16,440                           | 4,451                              | 20,891                      | 22,500                      |
| Church Urban Fund           | 4,500                            | -                                  | 4,500                       | 11,944                      |
| City Bridge Trust           | 10,000                           | -                                  | 10,000                      | 20,000                      |
| The Dorema Charitable Trust | -                                | -                                  | -                           | 1,000                       |
| Faith in Action             | -                                | -                                  | -                           | 6,000                       |
| Garfield Weston             | -                                | -                                  | -                           | 5,000                       |
| Hillingdon Community Trust  | 3,750                            | -                                  | 3,750                       | -                           |
| L B Ealing                  | -                                | -                                  | -                           | 4,375                       |
| L B Hillingdon              | -                                | -                                  | -                           | 4,550                       |
| London Diocesan Fund        | 12,336                           | -                                  | 12,336                      | 13,589                      |
| The Mary Jane Fund          | -                                | -                                  | -                           | 2,000                       |
| Spring Harvest              | 4,000                            | -                                  | 4,000                       | 3,000                       |
| Tisbury Charitable Trust    | -                                | 1,000                              | 1,000                       | 1,000                       |
| The Treeside Trust          | -                                | 1,000                              | 1,000                       | -                           |
| Trust Drummond              | -                                | 1,000                              | 1,000                       | -                           |
| Tufton Charitable Trust     | -                                | -                                  | -                           | 1,000                       |
| Zoom Zoom Trust Neston      | -                                | -                                  | -                           | 1,000                       |
| Other trusts and grants     | 2,425                            | 12,890                             | 15,315                      | 21,575                      |
| Total                       | 81,913                           | 38,404                             | 120,317                     | 145,402                     |

### 3. Analysis of resources expended by activities

|                  | Activities<br>undertaken<br>directly<br>2011<br>£ | Support<br>costs<br>2011<br>£ | Total<br>2011<br>£ | Total<br>2010<br>£ |
|------------------|---|-------------------------------|--------------------|--------------------|
| Living Waterways | 108,758   | 36,534                        | 145,292            | 159,687            |
| Genesis project  | 47,498  | 32,284                        | 79,782             | 92,951             |
| Friends          | 73,031  | 57,404                        | 130,435            | 116,591            |
| Ecocongregation  | 11,783  | 2,085                         | 13,868             | 18,260             |
| Scientific       | 34,672  | 4,943                         | 39,615             | 37,946             |
| Total            | 275,742   | 133,250                       | 408,992            | 425,435            |

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2011

### 4. Direct costs

|                             | Basis of Allocation | Fundraising<br>£       | Living Waterways<br>£ | Genesis project<br>£  | Friends<br>£          |
|-----------------------------|---------------------|------------------------|-----------------------|-----------------------|-----------------------|
| Fundraising costs           |                     | -                      | 12                    | -                     | -                     |
| Membership support          | Direct              | 138                    | 1,471                 | 782                   | 21,969                |
| Volunteer support           | Direct              | 21                     | 6,809                 | 501                   | 30                    |
| Staff development           | Direct              | -                      | 843                   | 31                    | 31                    |
| Motor & travelling          | Staff time          | 746                    | 2,042                 | 2,884                 | 2,228                 |
| Equipment & materials       | Direct              | -                      | 811                   | 121                   | -                     |
| Care for creation publicity | Direct              | -                      | 187                   | 3,172                 | 23,797                |
| Other costs                 | Direct              | -                      | 799                   | 210                   | -                     |
| Wages and salaries          | Staff time          | -                      | 87,285                | 36,215                | 22,728                |
| National insurance          | Staff time          | -                      | 5,160                 | 2,388                 | 1,496                 |
| Pension cost                | Staff time          | -                      | 3,339                 | 1,194                 | 752                   |
|                             |                     | <u>905</u>             | <u>108,758</u>        | <u>47,498</u>         | <u>73,031</u>         |
|                             |                     | <u><u>905</u></u>      | <u><u>108,758</u></u> | <u><u>47,498</u></u>  | <u><u>73,031</u></u>  |
|                             |                     | <b>Ecocongregation</b> | <b>Scientific</b>     | <b>Total 2011</b>     | <b>Total 2010</b>     |
|                             |                     | <b>£</b>               | <b>£</b>              | <b>£</b>              | <b>£</b>              |
| Fundraising costs           |                     | -                      | -                     | 12                    | -                     |
| Membership support          |                     | 255                    | 45                    | 24,660                | 19,045                |
| Volunteer support           |                     | (37)                   | -                     | 7,324                 | 8,918                 |
| Staff development           |                     | -                      | 177                   | 1,082                 | 3,085                 |
| Motor & travelling          |                     | 964                    | 2,988                 | 11,852                | 13,050                |
| Equipment & materials       |                     | -                      | 128                   | 1,060                 | 2,056                 |
| Care for creation publicity |                     | -                      | -                     | 27,156                | 30,106                |
| Other costs                 |                     | -                      | 146                   | 1,155                 | 1,218                 |
| Wages and salaries          |                     | 9,647                  | 28,381                | 184,256               | 181,664               |
| National insurance          |                     | 636                    | 1,871                 | 11,551                | 12,021                |
| Pension cost                |                     | 318                    | 936                   | 6,539                 | 3,844                 |
|                             |                     | <u>11,783</u>          | <u>34,672</u>         | <u>276,647</u>        | <u>275,007</u>        |
|                             |                     | <u><u>11,783</u></u>   | <u><u>34,672</u></u>  | <u><u>276,647</u></u> | <u><u>275,007</u></u> |



# A ROCHA UK

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2011

---

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

This is stated after charging:

|  | 2011<br>£         | 2010<br>£         |
|--|-------------------|-------------------|
| Depreciation of tangible fixed assets:   |                   |                   |
| - owned by the charity                   | 6,376             | 6,271             |
| Auditors' remuneration                   | 2,600             | 2,555             |
| Auditors' remuneration - non audit costs | 3,474             | 3,190             |
| Pension costs                            | 9,636             | 7,723             |
|  | <u>          </u> | <u>          </u> |

During the year, no Trustees received any remuneration (2010 - £NIL).

During the year, no Trustees received any benefits in kind (2010 - £NIL).

1 Trustee received reimbursement of travel expenses amounting to £713 in the current year, (2010 - 1 Trustee - £308).

#### 8. Staff costs

Staff costs were as follows:

|                       | 2011<br>£         | 2010<br>£         |
|-----------------------|-------------------|-------------------|
| Wages and salaries    | 253,728           | 250,109           |
| Social security costs | 17,930            | 17,966            |
| Other pension costs   | 9,636             | 7,723             |
|                       | <u>          </u> | <u>          </u> |
|                       | <u>281,294</u>    | <u>275,798</u>    |

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

|  | 2011<br>No.       | 2010<br>No.       |
|--|-------------------|-------------------|
| Charity director/leaders               | 3                 | 3                 |
| A Rocha Living Waterways project staff | 4                 | 5                 |
| Fundraiser                             | 1                 | 1                 |
| Administrative staff                   | 3                 | 3                 |
|  | <u>          </u> | <u>          </u> |
|  | <u>11</u>         | <u>12</u>         |

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

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

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2011

### 9. Tangible fixed assets

|                       | Freehold<br>property<br>£ | Furniture<br>fittings and<br>equipment<br>£ | Property<br>improve-<br>ments<br>£ | Total<br>£ |
|-----------------------|---------------------------|---|------------------------------------|------------|
| <b>Cost</b>           |                           |   |                                    |            |
| At 1 January 2011     | 644,269                   | 23,739                                      | 38,944                             | 706,952    |
| Additions             | -                         | 422   | -                                  | 422        |
| At 31 December 2011   | 644,269                   | 24,161                                      | 38,944                             | 707,374    |
| <b>Depreciation</b>   |                           |   |                                    |            |
| At 1 January 2011     | 30,641                    | 23,245                                      | 15,019                             | 68,905     |
| Charge for the year   | 3,827                     | 602   | 1,947                              | 6,376      |
| At 31 December 2011   | 34,468                    | 23,847                                      | 16,966                             | 75,281     |
| <b>Net book value</b> |                           |   |                                    |            |
| At 31 December 2011   | 609,801                   | 314   | 21,978                             | 632,093    |
| At 31 December 2010   | 613,628                   | 494   | 23,925                             | 638,047    |

Included in land and buildings is freehold land of £261,569 (2010 - £261,569), which is not depreciated.

### 10. Debtors

|                | 2011<br>£ | 2010<br>£ |
|----------------|-----------|-----------|
| Accrued income | 17,672    | 39,159    |
| Prepayments    | 1,842     | 13,954    |
|                | 19,514    | 53,113    |

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

|                                  | 2011<br>£ | 2010<br>£ |
|----------------------------------|-----------|-----------|
| Equity based loans (see note 12) | 10,000    | -         |
| Trade creditors                  | 13,278    | 6,153     |
| Social security and other taxes  | 5,361     | 9,392     |
| Deferred income                  | 15,000    | 12,252    |
| Accruals                         | 12,587    | 11,073    |
|                                  | 56,226    | 38,870    |

# A ROCHA UK

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2011

---

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

|                    | 2011<br>£ | 2010<br>£ |
|--------------------|-----------|-----------|
| Equity based loans | 445,819   | 455,819   |

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

|                                     | 2011<br>£ | 2010<br>£ |
|-------------------------------------|-----------|-----------|
| Repayable other than by instalments | 445,819   | 455,819   |

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

Towards the end of 2009, an appeal was made to enquire whether lenders were willing to extend their loan agreement for a further 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<br>Forward<br>£ | Incoming<br>resources<br>£ | Resources<br>Expended<br>£ | Transfers<br>in/out<br>£ | Carried<br>Forward<br>£ |
|--------------------------------------|-------------------------|----------------------------|----------------------------|--------------------------|-------------------------|
| <b>Designated funds</b>              |                         |                            |                            |                          |                         |
| Capital funds - A Rocha UK<br>Centre | 109,548                 | -                          | (4,097)                    | -                        | 105,451                 |
| Loan repayment fund                  | -                       | -                          | -                          | 20,000                   | 20,000                  |
|                                      | <u>109,548</u>          | <u>-</u>                   | <u>(4,097)</u>             | <u>20,000</u>            | <u>125,451</u>          |
| <b>General funds</b>                 |                         |                            |                            |                          |                         |
| General Funds                        | 218,416                 | 322,872                    | (304,596)                  | (20,000)                 | 216,692                 |
| Total Unrestricted funds             | <u>327,964</u>          | <u>322,872</u>             | <u>(308,693)</u>           | <u>-</u>                 | <u>342,143</u>          |

# A ROCHA UK

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2011

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

##### Restricted funds

|                                      |                |                |                  |          |                |
|--------------------------------------|----------------|----------------|------------------|----------|----------------|
| Living Waterways                     | -              | 73,566         | (73,566)         | -        | -              |
| Ecocongregation                      | -              | 22,294         | (18,728)         | -        | 3,566          |
| Genesis Programme                    | -              | 39,332         | (39,332)         | -        | -              |
| Friends recruitment and support      | -              | 6,000          | (4,335)          | -        | 1,665          |
| Capital funds - A Rocha UK<br>Centre | 72,186         | -              | (1,677)          | -        | 70,509         |
|                                      | <u>72,186</u>  | <u>141,192</u> | <u>(137,638)</u> | <u>-</u> | <u>75,740</u>  |
| Total of funds                       | <u>400,150</u> | <u>464,064</u> | <u>(446,331)</u> | <u>-</u> | <u>417,883</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<br>Forward<br>£ | Incoming<br>resources<br>£ | Resources<br>Expended<br>£ | Transfers<br>in/out<br>£ | Carried<br>Forward<br>£ |
|------------------|-------------------------|----------------------------|----------------------------|--------------------------|-------------------------|
| Designated funds | 109,548                 | -                          | (4,097)                    | 20,000                   | 125,451                 |
| General funds    | 218,416                 | 322,872                    | (304,596)                  | (20,000)                 | 216,692                 |
|                  | <u>327,964</u>          | <u>322,872</u>             | <u>(308,693)</u>           | <u>-</u>                 | <u>342,143</u>          |
| Restricted funds | 72,186                  | 141,192                    | (137,638)                  | -                        | 75,740                  |
|                  | <u>400,150</u>          | <u>464,064</u>             | <u>(446,331)</u>           | <u>-</u>                 | <u>417,883</u>          |

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

|                                     | Restricted<br>funds<br>2011<br>£ | Unrestricted<br>funds<br>2011<br>£ | Total<br>funds<br>2011<br>£ | Total<br>funds<br>2010<br>£ |
|-------------------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Tangible fixed assets               | 70,509                           | 561,584                            | 632,093                     | 638,047                     |
| Current assets                      | 5,231                            | 282,604                            | 287,835                     | 256,792                     |
| Creditors due within one year       | -                                | (56,226)                           | (56,226)                    | (38,870)                    |
| Creditors due in more than one year | -                                | (445,819)                          | (445,819)                   | (455,819)                   |
|                                     | <u>75,740</u>                    | <u>342,143</u>                     | <u>417,883</u>              | <u>400,150</u>              |



# **A ROCHA UK**

**(A company limited by guarantee)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2011**

---

### **15. Pension commitments**

The charity operates defined contributions pension schemes. The assets of the schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds and amounted to £9,636 (2010 - £7,723).